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FARM RECORDS - WHAT THE DEPARTMENT IS DOING.

(W.H. Pawley, B.A.)

Introduction.

One of the first matters to which the Economics Branch of the Department of Agriculture turned its attention after its formation in 1941 was the keeping of farm records. It was soon found that, despite opinions to the contrary, there is an extremely widespread appreciation among farmers of the desirability of keeping reasonable records of income and expenditure and farm operations.

As the first step, a straightforward, but complete, system for keeping records was devised early in 1943. In instituting this system a complete break was made with bookkeeping in the proper sense of the term. Three different record books, each embodying the basic principles of the system worked out, were then prepared for the three major types of farming, namely, wheat and sheep farming, dairying, and orcharding and vegetable growing. Arrangements were made with approximately 600 farmers to keep these records as a trial during the 1943-44 season. The arrangement laid down that the analysis of each set of records would be made by the Department and each farmer would be supplied with a report on the results when his book was returned to him.

Objects of the Scheme.

The scheme outlined above has two objectives. One is to promote the keeping of adequate records on farms, including in this object the development of practicable record systems. The other is the collection of information on the economics of farming in this State. In this respect particular attention is being paid to the level of farm costs and farmers' incomes.

Progress to Date.

The first year of this experiment has been concluded. Reasonably adequate records have been received from nearly half the farmers and the analysis of the year's information is now under way. About 90% of the farmers who kept the records during 1943-44 have indicated that they desire to continue with this scheme.

Future Developments.

The Department has selected a dozen districts in the State comprising four important areas for each type of farming for the continuation of this work. A start has been made towards building up a representative group of twenty-five to thirty farmers in each district, who will keep the records year by year. They will thus be providing a regular flow of information never

hitherto available on some of the leading economic problems in farming.

Plans in respect of the other objective of this scheme, namely, the collection of information on the economics of farming, are as yet less advanced.

Starting from the 1945-46 season record books will be available to any farmer in the State. However, only books from the specially-chosen districts will be analysed by the Department as part of its research work. It is hoped that, possibly through the Agricultural Bureau, groups will be formed of farmers interested in keeping records. In this event, it will probably be possible for the advice to be given through these groups which could not be offered to individual farmers.

#### RECENT INVESTIGATIONS INTO FARM MACHINERY COSTS.

(F.C. Druce, B.Ec.).

The rapid expansion in the N.S.W. Government's Dairy Mechanisation Scheme so that it will now embrace not only the dairying industry but all rural industries in the State, and the fact that in the opinion of persons well qualified to judge mechanisation will be a permanent feature of our post-war agricultural set-up, serve to stress the importance of the survey of the costs of operations now being carried out by the Division of Marketing and Agricultural Economics.

The object of the survey is to obtain the costs per hour, and per acre, of operating different types of tractors and different combinations of tractor and implement, and also of operating the same type of tractor and implement used in different kinds of country and under different conditions.

An accurate knowledge of the costs of operations is regarded as of great importance in the efficient working of the Mechanisation Scheme, for the following reasons:-

(a) It makes it possible to fix charges on a scientific basis so that the co-operative will not make a large profit at the expense of those who are taking advantage of the Government's Scheme. Nor will it incur a heavy loss, a loss which might have severe repercussions at a later stage in the development of the Scheme.

(b) It will also make it possible to decide, with some measure of authority, the type of tractor which can be worked most economically under given conditions.

(c) A comparison of the records and costs of different co-operatives provides a good check on the efficiency of both the management and the operators employed.