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THE WEST OF SCOTLAND AGRICULTURAL COLLEGE

(ECONOMICS DEPARTMENT)

**FARM FINANCIAL RETURNS, 1953-54**  
**AVERAGES FROM FARM ACCOUNTS**

By

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THE WEST OF SCOTLAND AGRICULTURAL COLLEGE  
ECONOMICS DEPARTMENT

FARM FINANCIAL RETURNS, 1953-54  
AVERAGES FROM FARM ACCOUNTS

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FOREWORD AND SUMMARY

This report contains some averages, prepared chiefly for reference purposes, obtained from the farm financial accounts for a number of farms in South-West Scotland. It deals with the year 1953-54, i.e. the farms from which the accounts were obtained closed their financial year within the period from November, 1953 to May, 1954. The majority of the financial years for the dairy and cropping farms cover a year from April 1953 to March 1954.

The farms dealt with represent the major part of the financial accounting sample handled in 1953-54, with some farm accounts excluded because of untypical circumstances. It is not claimed that so small a sample of the total farms in this College province is fully representative, but the accounts are drawn only from typical commercial farms working under a wide range of soil type, location, productivity and management.

For this report, the following numbers of accounts were used:-

Dairy Farms	124
Hill-Sheep Farms	50
Cropping Farms	26
Stock Farms	13
	<u>213</u>

and the information available for these farming types is handled in separate sections.

Acknowledgments

Acknowledgment is made of the assistance given by the farmers who made available their farm accounts for College use, and also of the facilities afforded by accountants in the area. The writers also acknowledge the work of the various members of staff who collected and prepared the information.

Summary

The financial results of the farming in 1953-54 are summarised below. "Surplus" represents the return after the figure of Profit was reduced by an estimated charge for the manual work of farmer and wife or their equivalent.

	<u>DAIRY FARMS</u>				
	<u>Groups:-</u>				
	<u>10-25</u>	<u>26-35</u>	<u>36-50</u>	<u>51-65</u>	<u>Over</u>
	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>	<u>65 Cows</u>
Number of farms	31	34	30	19	10
Average size - acres (adj.)	71	106	169	220	303
Number of cows carried	20	30	42	57	90
<u>SURPLUS:-</u>	£'s	£'s	£'s	£'s	£'s
Per acre (adj.)	3.14/-	4.12/-	4.17/-	6.10/-	8.17/-
Per cow carried	13. 1/-	16. 6/-	19.10/-	25. 2/-	29.16/-
Per £100 Total Labour	32	42	50	61	81

HILL SHEEP FARMS

Groups:-

	<u>Blackface Lambs:-</u>		<u>Miscellaneous</u>
	<u>Highland</u>	<u>Other Areas</u>	<u>Group</u>
Number of farms	35	6	9
Average size - acres	2536	2357	2294
Number of ewes carried	791	919	981
<u>SURPLUS:-</u>	£'s	£'s	£'s
Per 1000 acres - actual	312	623	791
Per ewe	1.0/-	1.12/-	1.17/-
Per £100 Total Labour	78	128	128

CROPPING FARMS

General Average - No Groups

Number of farms	26
<u>SURPLUS:-</u>	£'s
Per acre (adj.)	3. 0/-
Per £100 Total Labour	32

STOCK FARMS

General Average - No Groups

Number of farms	13
<u>SURPLUS:-</u>	£'s
Per acre - actual	1.18/-
Per £100 Total Labour	50

An explanation of the terms used and the accounting methods adopted is given in a later section.

DAIRY FARMS

The 124 farm accounts used all relate to farms selling milk on a wholesaler basis - milk retailing farms having been excluded. A few cheese-making farms are included. All farms received the milk bonuses for Attested and T.T. production.

General Average

The profitability position was as follows:-

DAIRY FARMS

AVERAGE PROFIT AND SURPLUS - 124 FARMS

Average size of farm (including Rough Grazing) .....	167 acres.
" " " " (adjusted acres) .....	146 "
" cows per farm .....	39 cows.

	<u>PER FARM:-</u>		
	<u>Per Farm</u>	<u>Per Acre (adj.)</u>	<u>Per Cow Carried</u>
	£	£	£
Trading Revenue Exceeded Trading Expenses by	1554	10.12/-	39.17/-
<u>Deduct</u> Depreciation on Equipment	378	2.11/-	9.14/-
	1176	8. 1/-	30. 3/-
<u>Add</u> Increase in Stock and Crop Valuation	46	6/-	1. 4/-
<u>PROFIT</u>	1222	8. 7/-	31. 7/-
<u>Deduct</u> average of charges for farmer's manual work	325	2. 4/-	8. 7/-
<u>Deduct</u> average of charges for wife's manual work	64	9/-	1.13/-
<u>SURPLUS</u>	<u>£833</u>	<u>£5.14/-</u>	<u>£21. 7/-</u>

On the average, Trading Revenue exceeded Trading Expenses by £1554 per farm. After making a deduction for depreciation on equipment and an addition for the rise in the valuation of stock and crop over the year, the Profit amounted to £1222 - equivalent to £8.7/- per acre (adj.) or, expressed per cow carried, about £31 per cow. When an estimate of the value of the manual work of the farmer and wife was charged against Profit, the Surplus remaining was £833 per farm; £5.14/- per acre (adj.) or £21 per cow carried. The Surplus represents the accounting balance remaining to cover both the reward of the farmer in his organising and managerial capacity and the interest on his tenancy capital.

The level of profitability stated was obtained under average stock-carry and milk output conditions of:-

Average farm acres (adj.) per cow carried	3.7
Average gallonage sold per cow	681
Average gallonage sold per acre (adj.)	183

Group Averages

Within the total of 124 farms, a grouping - the same as that used in earlier reports - was made, namely:-

10 - 25 cows	51 - 65 cows
26 - 35 cows	Over 65 cows
36 - 50 cows	

and the table below gives some averages for these groups.

DAIRY FARMS

AVERAGES PER FARM AND PER COW: BY SIZE GROUPS

	10-25 Cows	26-35 Cows	36-50 Cows	51-65 Cows	Over 65 Cows
Number of Farms	31	34	30	19	10
Average Size of Farm Acres (Actual)	80	120	209	244	325
Average Size of Farm Acres (Adj.)	71	106	169	220	303
Size of Cow Herd	20	30	42	57	90
Farm acres (adj.) per Cow	3.6	3.5	4.0	3.9	3.4
Gallons Sold Per Cow	696	666	674	692	668
	£	£	£	£	£
Profit Per Farm	670	910	1198	1766	3031
Profit per Acre (adj.)	9. 9/-	8.12/-	7. 2/-	8. 1/-	10. 0/-
Profit Per Cow	34	30	29	31	34
Surplus Per Farm	261	489	820	1429	2681
Surplus per Acre (adj.)	3.14/-	4.12/-	4.17/-	6.10/-	8.17/-
Surplus Per Cow	13	16	20	25	30
Surplus per £100 Total Labour	32	42	50	61	81

A summary of the main items of revenue and expenditure is:-

SOME REVENUE AND EXPENDITURE ITEMS PER ACRE (ADJ.)

	10-25 Cows	26-35 Cows	36-50 Cows	51-65 Cows	Over 65 Cows
	£	£	£	£	£
<u>Trading Revenue:-</u>	45. 4/-	47.19/-	40.14/-	45. 6/-	41.17/-
of which Milk Sales	31.19/-	30.13/-	26.15/-	28.18/-	25. 1/-
Cheese Sales	-	-	-	-	5.19/-
<u>Trading Expenditure:-</u>	33.14/-	36. 9/-	31.17/-	34. 0/-	30.15/-
of which Concentrates	12. 5/-	12.19/-	10. 9/-	9. 1/-	8.11/-
Fertilisers	3. 0/-	3. 6/-	2.13/-	3. 3/-	2. 3/-
Labour	5.17/-	6.19/-	7. 9/-	9. 2/-	9.15/-

Appendix Tables, as follows, provide more detailed information:-

Table 1	- Per Farm: Summary of the Accounting Results, by Groups.
" 2	- Per Acre (Adj.): ditto.
" 3	- Per Farm: Average Valuation, by Groups.
" 4	- Per Farm: Average Revenue, by Groups.
" 5	- Per Acre (Adj.): ditto.
" 6	- Per Farm: Average Expenditure, by Groups.
" 7	- Per Acre (Adj.): ditto.
" 8	- Cropping Acreages, by Groups.

Gross and Net Farm Output

The accounting results are presented in a rather different form to show the averages of Gross and Net Farm Output for the groups.

	<u>SOME OUTPUT AVERAGES, 1953-54</u>				
	<u>10-25</u>	<u>26-35</u>	<u>36-50</u>	<u>51-65</u>	<u>Over</u>
	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>	<u>65 Cows</u>
Number of farms	31	34	30	19	10
Average size-acres(adj.)	71	106	169	220	303
<u>Per Acre (adj.)</u>	£	£	£	£	£
Gross Farm Output	42.18/-	43. 5/-	38. 5/-	40. 9/-	40. 1/-
Less Purchased Feed, Grazing and Seeds bought	<u>13.14/-</u>	<u>14. 9/-</u>	<u>11.10/-</u>	<u>10.11/-</u>	<u>9. 8/-</u>
Net Farm Output	<u>29. 4/-</u>	<u>28.16/-</u>	<u>26.15/-</u>	<u>29.18/-</u>	<u>30.13/-</u>
<u>Per Cow Carried:-</u>	£	£	£	£	£
Gross Farm Output	152	153	154	156	135
Less Purchased Feed, Grazing and Seeds Bought	<u>48</u>	<u>51</u>	<u>46</u>	<u>41</u>	<u>32</u>
Net Farm Output	<u>104</u>	<u>102</u>	<u>108</u>	<u>115</u>	<u>103</u>
<u>Per £100 Total Labour</u>	£	£	£	£	£
Gross Farm Output	375	405	401	387	373
Net Farm Output	257	272	282	287	286

The above gross and net outputs for these dairy farm groups were obtained under cropping, stocking and labour conditions of:-

	<u>10-25</u>	<u>26-35</u>	<u>36-50</u>	<u>51-65</u>	<u>Over</u>
	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>	<u>65 Cows</u>
Farm acres (adj.)	71	106	169	220	303
Stock-feed acres per farm	70	104	166	216	300
Gallons of milk sold/cow	696	666	674	692	668
Gallons of milk sold/ac. (adj.)	196	188	167	179	198
Stock-feed acres per cow	3.5	3.5	4.0	3.8	3.3
ditto. per dairy-beast	1.7	1.7	1.8	1.7	1.6
Breeding ewes per cow	-	.3	.6	.5	.4
" pigs per cow	.1	-	-	-	-
Store sheep bought per cow	.6	.6	1.4	1.9	.1
" pigs bought per cow	.1	.2	-	.1	.4
Adult fowls - per cow	3.5	4.3	2.9	1.6	.6
	£	£	£	£	£
Total Labour - per acre (adj.)	11.12/-	10.19/-	9.13/-	10.13/-	10.18/-
" " per cow carried	41. 4/-	38.12/-	38.18/-	41. 2/-	36.12/-

Appendix Table 9 shows the outputs and the charges against them calculated per acre and per cow carried.

HILL-SHEEP FARMS

The number of farm accounts available was 52, but two large units, difficult to size-group, were used only for the general average of the Blackface stock farms. These accounts all refer to the returns obtained from the lamb crop of 1953 and the wool clip of the same year.

The grouping used was to separate off, first of all, farms carrying Blackface sheep stocks and producing Blackface lambs. Within this group, a separation was made into those farms located in the Highland areas (Argyll, Dunbarton and West Perth) and those in other counties. The remaining farms, those producing Cheviot lambs or Cross (Greyface) lambs or a mixture of Blackface, Cross and Cheviot lambs were not sufficiently numerous to give separate type groups and all are contained in a "Miscellaneous" group.

Taking only the 43 farms producing Blackface lambs, (including the 2 large units omitted from other averages), the general averages of profitability were:-

AVERAGES PER FARM, PER EWE AND PER 1000 ACRES  
43 Blackface Farms

Average size of farm	.....	2810 acres
Average number of ewes per farm	.....	965 "
Average stock-carrying capacity	.....	2.9 farm acres/ewe.

Per Farm Per Ewe Per 1000 acres (Actual)

Trading Revenue Exceeded			
Trading Expenditure by	£1515	£1.11/-	£539
<u>Deduct</u> Depreciation on Equipment	<u>144</u>	<u>3/-</u>	<u>51</u>
	1371	£1. 8/-	£488
<u>Add</u> Increase in Stock & Crop			
Valuation	10	Neg.	3
PROFIT	£1381	£1. 8/-	£491
<u>Deduct</u> charge for Farmer's work	<u>241</u>	<u>5/-</u>	<u>86</u>
	£1140	£1. 3/-	£405
<u>Deduct</u> charge for wife's work	<u>44</u>	<u>1/-</u>	<u>15</u>
SURPLUS	<u>£1096</u>	<u>£1. 2/-</u>	<u>£390</u>

On the average, Trading Revenue exceeded Trading Expenses by £1515 per farm. After making a deduction for depreciation on Equipment and an addition for the rise in the valuation of stock and crop over the year, the Profit amounted to £1381 - equivalent to £1.8/- expressed per ewe carried or about £491 per 1000 acres (actual) of farm size. When an estimation of the value of the manual work of farmer and wife was charged against Profit, the Surplus remaining was £1096 per farm; or £1.2/- per ewe; or £390 per 1000 acres (actual) of farm size.

Appendix Tables for the hill-sheep farms are:-

- Table 10 - Average Profit and Surplus per farm and per ewe.
- " 11 - Average Revenue, per Farm - by groups.
- " 12 - Average Expenditure, per Farm - by groups.

Gross and Net Farm Output

These standards have been calculated for the three groupings used.



Some Output Averages, 1953-54

	Blackface Lambs		Miscellaneous Group
	Highland	Other Areas	
Number of Records	35	6	9
Average Size, Acres - (Actual)	2536	2357	2294
Average number of Ewes per Farm	791	919	981
Average stocking rate (ewes only):- i.e. acres per ewe	3.2	2.5	2.3
Average Cows per farm	10	13	12
<u>Gross Farm Output:-</u>	£	£	£
Per Farm	3158	4953	6138
Per 1000 Acres - Actual	1245	2101	2676
Per £100 of Total Labour	311	430	433
<u>Net Farm Output</u>			
Per Farm	2712	4136	5354
Per 1000 Acres - Actual	1069	1755	2334
Per £100 of Total Labour	267	359	378
<u>Gross Cattle Output</u>			
Per 1000 Acres - Actual	153	204	415
<u>Gross Sheep (and Wool) Output</u>			
Per 1000 Acres - Actual	982	1748	1984
Per 20 Ewes	60	90	93

CROPPING FARMS

As the bulk of the lowground in this College province is engaged in dairy-farming, it is not possible to obtain a considerable sample of farms with cash-cropping as an important source of farm income. Farms of this type are located mainly in W. Perthshire although they do occur elsewhere. The majority of the farm accounts used for this report are from W. Perthshire. Potatoes were the important cash crop on most farms.

The sample of 26 farms is a very mixed one as regards size, land quality and the types of enterprises carried on. For this reason, grouping is difficult and for 1953-54, only individual results and some points on output are given, see Appendix Table 13 (Parts 1 and 2).

As a general average over the 26 farms the financial returns were:-

Surplus - per acre (adj.)	£3.0/-
Surplus - per £100 Total Labour	£32

STOCK FARMS

Broadly, the two farming types represented by the 13 stock farm accounts are farms with rough grazing and stock-raising important, or a more arable type with income coming from stock-raising rather than from cash-cropping.

As the farm accounts available represent a mixed sample for size and other factors, there was no sub-division into groups. Some figures for the individual farms are given in Appendix Table 14.

General averages for the 13 farms are:-

Surplus - per acre (actual) . . . . . £1.18/-  
 Surplus - per £100 Total Labour . . . . . £50

Per Acre (actual)  
 Gross Farm Output . . . . . £12.19/-  
 Net Farm Output . . . . . £11. 1/-

Per £100 Total Labour  
 Gross Farm Output . . . . . £329  
 Net Farm Output . . . . . £283

ACCOUNTING METHOD AND TERMS

Definitions of the various terms used and explanations of the accounting methods followed are:-

All accounts were prepared on a tenancy basis. Trading Revenue and Trading Expenditure relate to all the normal tenancy income and outgoings on the farms, but exclude any purchases or sales of capital equipment, or any expenditure on capital improvements such as new byres, cottages, etc. All expenses and revenue arising out of farm ownership are excluded, as are all payments of Income-Tax. Trading Revenue includes the value of produce used in the farm-house; a nominal credit for the rental value of the farm-house and a share to private account of car running and depreciation. Interest on bank overdraft, where paid, is included among expenditure.

Total Revenue and Total Expenditure include all items dealt with above, plus all expenditure on, or revenue from, the purchase or sale of capital equipment, i.e. implements, tractors, cars, etc.

Depreciation was given on all equipment on hand at the date of the opening valuation and also on all new equipment and structures bought or erected during the year, Initial or investment allowances were not given. The depreciation rates used for plant and machinery are those allowed for income-tax purposes (5% plus one-quarter; 10% plus one-quarter, etc.) while for new structures an annual allowance of one-tenth of net outlay was applied.

Stock and Crop Valuations at the opening and closing dates of the financial year were generally on a conservative basis, either of market value or estimated cost of production.

Profit represents the balance between Trading Revenue and Trading Expenditure, less the charge for depreciation, plus or minus any increase or decrease in the Stock and Crop Valuations during the year.

Regarding the figures of Profit, several points require to be noted. At this stage, no charge has been made for any manual work done by the farmer or his wife, nor has any charge been made for interest on the capital invested in tenancy of the farm. Expenditure charged includes all actual payments for, or estimates of, the cash value and perquisites of all hired and family or partnership labour; excepting only farmer and wife.

Surplus - This term has been used more commonly throughout the report as a measure of profitability than has "Profit". To obtain the figure of Surplus there was added to Expenditure an estimate of the value of the manual work done on each farm by the farmer; the basis of the calculation being on a scale rather higher than the minimum rates for specialist workers as scheduled in the Wages Board Orders. In addition an estimated charge was made for the value of the work done by the farmer's wife. This assessment of the extent to which the work of farmer and wife augmented the labour of hired or family workers was possible only on an approximate basis, but was considered necessary in view of the importance of the farmer's work, especially on the smaller farms in this area.

Neither the figures of Profit nor of Surplus make any allowance for interest on capital invested in tenancy.

Acres (Actual) The total size of the farm, including all rough grazing at its full acreage.

Acres (Adjusted) The "actual" acreage has been reduced to the "adjusted" acreage by calculating 4 acres of rough grazing as equivalent to 1 acre of ordinary grazing.

Acres (Stock-feed) The "adjusted" acreage reduced by the acres under clear-cut cash crops, mainly wheat and potatoes. No adjustment was made for the portion of any fodder crop acreage ultimately available for sale.

Per Cow (or Per Cow Carried) Based on an average of the cow numbers at the opening and closing valuations. Used in connection with Profit and Surplus is to be read as a convenient way of expressing the return from the whole farm, including enterprises other than milk production.

Per Dairy-Beast Based on an average of all dairy-cattle (cows and all other dairy stock) at the opening and closing valuations.

Per Ewe Based on an average of ewe numbers at the opening and closing valuations. Used in connection with Profit and Surplus, is to be read as a convenient way of expressing the return from the whole farm, including cattle and any other enterprises.

Per £100 Total Labour In this case, the labour figures used include the estimates inserted to represent the manual work of farmer and wife.

Gross Farm Output Calculated as follows:-

Trading Revenue
<u>Plus</u> Closing Valuation of Stock and Crop
<u>Less</u> Opening Valuation of Stock and Crop.
<u>Less</u> Livestock Purchases

Net Farm Output Is the figure for Gross Farm Output reduced by the expenditure on concentrate foods, fodders, grazing taken and purchased seeds.

Gross Livestock Output Calculated from all sales of livestock and livestock produce (milk, wool, eggs, etc), including livestock grants and subsidies, plus the closing valuation of livestock; less the total obtained by adding the opening valuation of livestock and livestock purchases.

Net Livestock Output Is the figure for Gross Livestock Output reduced by the expenditure on concentrate foods, fodders and grazing taken.

Gross Cattle (or Sheep and Wool) Output Based on sales, including relevant grants and subsidies, plus the Closing Valuation; less the Opening Valuation and Purchases of stock.

Gross Crop Output Based on sales of crop, plus the Closing Valuation of mature crop, less the Opening Valuation of mature crop.

TABLE 1.

## 124 DAIRY FARMS 1953-54

## PER FARM - SUMMARY OF THE ACCOUNTING RESULTS - BY GROUPS -

	10-25 Cows	26-35 Cows	36-50 Cows	51-65 Cows	Over 65 Cows
Number of Farms	31	34	30	19	10
Average Size (Adjusted Acres)	71	106	169	220	303
Average Number of Cows	20	30	42	57	90
	£	£	£	£	£
Trading Revenue and Subsidies	3209	5080	6880	9969	12685
Trading Expenses	2393	3864	5385	7475	9315
Balance	816	1216	1495	2494	3370
Less Depreciation	205	296	417	614	627
Balance	611	920	1078	1880	2743
Change in Stock & Crop Val'n.	+ 59	(-) 10	+ 120	(-) 114	+ 288
PROFIT	670	910	1198	1766	3031
Less Farmer's Manual	336	343	318	294	313
Less Wife's Manual	73	78	60	43	37
SURPLUS	261	489	820	1429	2681
Opening Val'n. of Equipment Stock & Crop	3247	4678	6147	8810	10439
Closing Valuation of Equipment Stock & Crop	3361	4890	6466	9018	11049
Change in Valuation	+ 114	+ 212	+ 319	+ 208	+ 610

TABLE 2

## 124 DAIRY FARMS 1953-54

## PER ADJUSTED ACRE - SUMMARY OF THE ACCOUNTING RESULTS - BY GROUPS -

	10-25 Cows	26-35 Cows	36-50 Cows	51-60 Cows	Over 65 Cows
Number of Farms	31	34	30	19	10
Average Size (Adjusted Acres)	71	106	169	220	303
Average Number of Cows	20	30	42	57	90
	£.s.	£.s.	£.s.	£.s.	£.s.
Trading Revenue & Subsidies	45. 4	47.19	40.14	45. 6	41.17
Trading Expenses	33.14	36. 9	31.17	33.19	30.15
Balance	11.10	11.10	8.17	11. 7	11. 2
Less Depreciation	2.18	2.16	2. 9	2.16	2. 1
Balance	8.12	8.14	6. 8	8.11	9. 1
Change in Stock & Crop Val'n.	+ 17	(-) 2	+ 14	(-) 10	+ 19
PROFIT	9. 9	8.12	7. 2	8. 1	10. 0
Less Farmer's Manual	4.15	3. 5	1.18	1. 7	1. 1
Less Wife's Manual	1. 0	15	7	4	2
SURPLUS	3.14	4.12	4.17	6.10	8.17
Opening Valuation of Equipment Stock & Crop	45.15	44. 3	36. 7	40. 1	34. 9
Closing Valuation of Equipment Stock & Crop	47. 7	46. 3	38. 5	41. 0	36. 9
Change in Valuation	+ 1.12	+ 2. 0	+ 1.18	+ 19	+ 2. 0



TABLE 3

124 DAIRY FARMS: 1953-54

PER FARM - AVERAGE VALUATION - BY GROUPS -

	10-25 Cows	26-35 Cows	36-50 Cows	51-65 Cows	Over 65 Cows
	£	£	£	£	£
TOTAL EQUIPMENT (Including Car)	<u>1073</u>	<u>1528</u>	<u>2044</u>	<u>3078</u>	<u>2960</u>
Horses	35	47	57	89	99
Dairy Cows	933	1289	1574	2260	3310
All Other Cattle	551	810	1152	1484	2030
All Sheep	18	93	213	211	243
All Pigs	39	69	33	52	184
Poultry	61	91	102	66	32
TOTAL STOCK	<u>1637</u>	<u>2399</u>	<u>3131</u>	<u>4162</u>	<u>5898</u>
Oat Grain	81	103	140	164	217
All Other Grain	3	10	12	15	3
Straw	12	17	24	25	32
Hay	58	84	111	104	82
Roots and Silage	16	43	50	55	90
All Other Crops	40	54	61	80	28
TOTAL CROPS AND PRODUCE	<u>210</u>	<u>311</u>	<u>398</u>	<u>443</u>	<u>452</u>
Purchased Foods	27	39	55	70	49
Sundry Items	8	10	12	20	14
Cultivations, Seeds, Fertilisers etc.	199	306	442	890	1055
Dung & Unexhausted Improvements	150	191	224	251	336
Sub-Total	<u>384</u>	<u>546</u>	<u>733</u>	<u>1231</u>	<u>1434</u>
GRAND TOTAL	<u>£3304</u>	<u>£4784</u>	<u>£6306</u>	<u>£8914</u>	<u>£10744</u>

"Total Equipment" includes certain buildings erected or work done of a nature qualifying for the one-tenth annual allowance in income-tax practice, e.g. farm buildings, cottages, major road repairs, etc.

TABLE 4

124 DAIRY FARMS: 1953-54

## PER FARM - AVERAGE REVENUE - BY GROUPS

	10-25	26-35	36-50	51-65	Over 65
	Cows	Cows	Cows	Cows	Cows
REVENUE	£	£	£	£	£
Horses	3	6	10	18	16
Cast Cows	103	144	226	310	372
Cows and Heifers	128	352	385	455	341
Bulls	13	28	23	97	30
Calves	28	28	41	58	94
Other Cattle	36	80	105	230	129
Ewes	9	25	116	66	76
Rams	2	-	6	8	28
Lambs and Hoggs	67	192	304	945	370
Pigs	132	239	115	187	744
Poultry	10	19	35	23	2
<b>TOTAL LIVE STOCK</b>	<b>531</b>	<b>1113</b>	<b>1366</b>	<b>2397</b>	<b>2202</b>
Milk (and Cheese)	2270	3250	4522	6358	9387
Eggs	114	244	239	194	65
Wool	1	16	29	46	50
Other Livestock Produce	-	-	2	2	-
<b>TOTAL LIVESTOCK PRODUCE</b>	<b>2385</b>	<b>3510</b>	<b>4792</b>	<b>6600</b>	<b>9502</b>
Wheat	-	6	5	37	41
Barley	-	-	-	16	-
Oats	29	37	70	139	165
Potatoes	36	78	175	139	127
Potato Land Let	-	-	4	30	-
Roots, Hay, Straw	16	17	25	34	22
Grazing Let	31	34	75	72	73
Other Crops	-	-	4	2	-
<b>TOTAL CROP PRODUCE</b>	<b>112</b>	<b>172</b>	<b>358</b>	<b>469</b>	<b>428</b>
Calf Subsidy	1	4	10	14	8
Hill Sheep Subsidy	-	-	3	-	-
Plough Subsidy	23	28	45	81	71
Fertiliser Subsidies	41	101	95	166	136
Drainage Grant	-	3	8	-	1
Marginal Grant	8	16	18	2	-
Other Subsidies	5	15	9	10	74
<b>TOTAL SUBSIDIES</b>	<b>78</b>	<b>167</b>	<b>188</b>	<b>273</b>	<b>290</b>
Miscellaneous	11	14	37	47	64
Farm Produce as Perquisites	1	4	16	52	86
Produce to House	47	54	60	55	49
Rental Value of House	12	15	20	23	22
To Private Account	32	31	43	53	42
<b>TOTAL "OTHER REVENUE"</b>	<b>103</b>	<b>118</b>	<b>176</b>	<b>230</b>	<b>263</b>
<b>TOTAL TRADING REVENUE</b>	<b>3209</b>	<b>5080</b>	<b>6880</b>	<b>9969</b>	<b>12685</b>
<b>EQUIPMENT SOLD</b>	<b>70</b>	<b>160</b>	<b>146</b>	<b>186</b>	<b>113</b>
<b>TOTAL REVENUE</b>	<b>£3279</b>	<b>£5240</b>	<b>£7026</b>	<b>£10155</b>	<b>£12798</b>
<b>CLOSING VALUATION</b>	<b>£3361</b>	<b>£4890</b>	<b>£6466</b>	<b>£9018</b>	<b>£11049</b>

TABLE 5

## 124 DAIRY FARMS: 1953-54

## PER ADJUSTED ACRE - AVERAGE REVENUE - BY GROUPS

	10-25	26-35	36-50	51-65	Over 65
	Cows	Cows	Cows	Cows	Cows
	£. s.	£. s.	£. s.	£. s.	£. s.
<u>REVENUE</u>					
Horses	1	1	1	2	1
Cast Cows	1. 9	1. 7	1. 7	1. 8	1. 5
Cows and Heifers	1.16	3. 7	2. 5	2. 1	1. 2
Bulls	3	5	3	9	2
Calves	8	5	5	5	6
Other Cattle	10	15	12	1. 1	9
Ewes	3	5	14	6	5
Rams	1	-	1	1	2
Lambs and Hoggs	19	1.16	1.16	4. 6	1. 4
Pigs	1.17	2. 5	14	17	2. 9
Poultry	3	4	4	2	Neg.
<b>TOTAL LIVE STOCK</b>	<u>7.10</u>	<u>10.10</u>	<u>8. 2</u>	<u>10.18</u>	<u>7. 5</u>
Milk (and Cheese)	32. 0	30.13	26.15	28.18	31. 0
Eggs	1.12	2. 6	1. 8	18	4
Wool	Neg.	3	4	4	3
Other Livestock Produce	-	-	Neg.	Neg.	-
<b>TOTAL LIVE STOCK PRODUCE</b>	<u>33.12</u>	<u>33. 2</u>	<u>28. 7</u>	<u>30. 0</u>	<u>31. 7</u>
Wheat	-	1	1	3	3
Barley	-	-	-	1	-
Oats	8	7	8	13	11
Potatoes	10	15	1. 1	13	8
Potato Land Let	-	-	Neg.	3	-
Roots, Hay, Straw	4	3	3	3	1
Grazing Let	9	7	9	6	5
Other Crops	-	-	Neg.	Neg.	-
<b>TOTAL CROP PRODUCE</b>	<u>1.11</u>	<u>1.13</u>	<u>2. 2</u>	<u>2. 2</u>	<u>1. 8</u>
Calf Subsidy	Neg.	1	1	1	Neg.
Hill Sheep Subsidy	-	-	Neg.	-	-
Plough Subsidy	7	5	6	8	5
Fertiliser Subsidies	12	19	11	15	9
Drainage Grant	-	1	1	-	Neg.
Marginal Grant	2	3	2	Neg.	-
Other Subsidies	1	3	1	1	5
<b>TOTAL SUBSIDIES</b>	<u>1. 2</u>	<u>1.12</u>	<u>1. 2</u>	<u>1. 5</u>	<u>19</u>
Miscellaneous	3	2	4	4	4
Farm Produce as Perquisites	Neg.	1	2	5	6
Produce to House	14	10	7	5	3
Rental Value of House	3	3	3	2	2
To Private Account	9	6	5	5	3
<b>TOTAL "OTHER REVENUE"</b>	<u>1. 9</u>	<u>1. 2</u>	<u>1. 1</u>	<u>1. 1</u>	<u>18</u>
<b>TOTAL TRADING REVENUE</b>	<u>45. 4</u>	<u>47.19</u>	<u>40.14</u>	<u>45. 6</u>	<u>41.17</u>
<b>EQUIPMENT SOLD</b>	<u>1. 0</u>	<u>1.10</u>	<u>17</u>	<u>17</u>	<u>8</u>
<b>TOTAL REVENUE</b>	<u>£46. 4</u>	<u>£49. 9</u>	<u>£41.11</u>	<u>£46. 3</u>	<u>£42. 5</u>
<b>CLOSING VALUATION</b>	<u>£47. 7</u>	<u>£46. 3</u>	<u>£38. 5</u>	<u>£41. 0</u>	<u>£36. 9</u>

TABLE 6  
124 DAIRY FARMS : 1953-54

PER FARM - AVERAGE EXPENDITURE - BY GROUPS

	10-25	26-35	36-50	51-65	Over 65
	Cows	Cows	Cows	Cows	Cows
	£	£	£	£	£
<u>EXPENDITURE</u>					
Horses	5	6	4	10	-
Cows	37	126	73	97	87
Bulls	9	9	24	37	23
Young Dairy Cattle	4	9	14	28	71
Sheep	69	131	253	579	141
Pigs	33	75	17	42	351
Poultry	17	26	43	35	20
TOTAL LIVESTOCK	<u>174</u>	<u>382</u>	<u>428</u>	<u>828</u>	<u>693</u>
Concentrates	870	1371	1767	1994	2598
Bulk Grain Crops	-	-	-	-	-
Hay, Roots, etc.	32	29	34	23	10
Grazing Taken	20	47	42	70	24
Sundry Livestock Expenses	45	61	72	102	139
TOTAL LIVESTOCK EXPENSES	<u>967</u>	<u>1508</u>	<u>1915</u>	<u>2189</u>	<u>2771</u>
Seeds	56	86	115	200	217
Fertilisers	212	351	444	690	658
Sundry Crop Expenses	9	14	20	34	44
TOTAL CROP EXPENSES	<u>277</u>	<u>451</u>	<u>579</u>	<u>924</u>	<u>919</u>
LABOUR	<u>415</u>	<u>738</u>	<u>1255</u>	<u>2006</u>	<u>2946</u>
Implement Repairs & Tools	86	151	219	302	462
Contract Work	40	40	70	77	77
Fuel, Light and Power	113	131	207	265	376
Repairs to Bldgs. Fences, Drains, etc.	46	99	134	192	226
Farm Rent	90	125	208	296	361
Other Rent	1	7	15	-	22
Rates as Occupier	8	13	24	31	28
General Insurances	13	16	27	37	57
Car Running Expenses	78	103	159	154	135
Interest	9	7	20	17	21
Carriage	16	25	31	30	40
Miscellaneous	60	68	94	127	181
TOTAL "OTHER EXPENSES"	<u>560</u>	<u>785</u>	<u>1208</u>	<u>1528</u>	<u>1986</u>
TOTAL TRADING EXPENSES	<u>2393</u>	<u>3864</u>	<u>5385</u>	<u>7475</u>	<u>9315</u>
New Structures	45	68	115	225	217
New Implements	137	319	363	556	626
New Car	149	292	283	341	219
TOTAL NEW EQUIPMENT	<u>331</u>	<u>679</u>	<u>761</u>	<u>1122</u>	<u>1062</u>
TOTAL EXPENSES	<u>£2724</u>	<u>£4543</u>	<u>£6146</u>	<u>£8597</u>	<u>£10377</u>
OPENING VALUATION	<u>£3247</u>	<u>£4678</u>	<u>£6147</u>	<u>£8810</u>	<u>£10439</u>

Note: The sum given as "Labour" includes all cash wages, insurances, perquisites, board and lodgings, etc., for all hired and family labour, excluding farmer and wife.



TABLE 7

124 DAIRY FARMS: 1953-54

PER ADJUSTED ACRE - AVERAGE EXPENDITURE - BY GROUPS

	10-25	26-35	36-50	51-65	Over 65
	Cows	Cows	Cows	Cows	Cows
	£. s.	£. s.	£. s.	£. s.	£. s.
<u>EXPENDITURE</u>					
Horses	1	1	Neg.	1	-
Cows	11	1. 4	9	9	6
Bulls	3	2	3	3	2
Young Dairy Cattle	1	2	2	2	5
Sheep	19	1. 4	1.10	2.13	9
Pigs	9	14	2	4	1. 3
Poultry	5	5	5	3	1
TOTAL LIVESTOCK	<u>2. 9</u>	<u>3.12</u>	<u>2.11</u>	<u>3.15</u>	<u>2. 6</u>
Concentrates	12. 5	12.19	10. 9	9. 1	8.11
Bulk Grain Crops	-	-	-	-	-
Hay, Roots, etc.	9	5	4	2	1
Grazing Taken	5	9	5	7	2
Sundry Livestock Expenses	13	12	9	9	9
TOTAL LIVESTOCK EXPENSES	<u>13.12</u>	<u>14. 5</u>	<u>11. 7</u>	<u>9.19</u>	<u>9. 3</u>
Seeds	16	16	14	18	14
Manures	3. 0	3. 6	2.12	3. 3	2. 4
Sundry Crop Expenses	2	3	2	3	3
TOTAL CROP EXPENSES	<u>3.18</u>	<u>4. 5</u>	<u>3. 8</u>	<u>4. 4</u>	<u>3. 1</u>
LABOUR	<u>5.17</u>	<u>6.19</u>	<u>7. 8</u>	<u>9. 2</u>	<u>9.14</u>
Implement Repairs and Tools	1. 4	1. 8	1. 6	1. 7	1.10
Contract Work	11	8	8	7	5
Fuel, Light and Power	1.12	1. 5	1. 4	1. 4	1. 5
Repairs to Bldgs. Fences, Drains, etc.	13	19	16	17	15
Farm Rent	1. 5	1. 4	1. 5	1. 7	1. 4
Other Rent	Neg.	1	2	-	1
Rates as Occupier	2	2	3	3	2
General Insurances	4	3	3	3	4
Car Running	1. 2	19	19	14	9
Interest	3	1	2	2	1
Carriage	5	5	4	3	3
Miscellaneous	17	13	11	12	12
TOTAL "OTHER EXPENSES"	<u>7.18</u>	<u>7. 8</u>	<u>7. 3</u>	<u>6.19</u>	<u>6.11</u>
TOTAL TRADING EXPENSES	<u>33.14</u>	<u>36. 9</u>	<u>31.17</u>	<u>33.19</u>	<u>30.15</u>
New Structures	13	13	14	1. 0	14
New Implements	1.18	3. 0	2. 3	2.11	2. 1
New Car	2. 2	2.15	1.13	1.11	15
TOTAL NEW EQUIPMENT	<u>4.13</u>	<u>6. 8</u>	<u>4.10</u>	<u>5. 2</u>	<u>3.10</u>
TOTAL EXPENSES	<u>£38. 7</u>	<u>£42.17</u>	<u>£36. 7</u>	<u>£39. 1</u>	<u>£34. 5</u>
OPENING VALUATION	<u>£45.15</u>	<u>£44. 3</u>	<u>£36. 8</u>	<u>£40. 1</u>	<u>£34. 9</u>

Note: The sum given as "Labour" includes all cash wages, insurances, perquisites, board and lodgings, etc., for all hired and family labour, excluding farmer and wife.

TABLE 8  
124 DAIRY FARMS : CROPPING 1953  
CROPPING ACREAGES BY GROUPS - IN ACRES PER FARM

	<u>Cow Herd Groups</u>		
	10-25	26-35	36-50
	<u>Cows</u>	<u>Cows</u>	<u>Cows</u>
Wheat	.1	.7	.8
Barley	-	-	-
Oats	12.4	16.4	26.6
Mashlum etc.	.6	.6	1.2
Beans	-	.2	.2
Potatoes	1.1	1.2	2.4
Arable Silage	-	-	.4
Turnips, Swedes and Mangolds	3.6	4.7	6.3
Kale, etc.	.4	1.0	1.6
Rotation Hay	9.7	15.0	21.6
Rotation Grazing	30.2	48.2	61.6
Timothy Hay	2.2	3.0	5.1
Meadow Hay	.9	-	2.0
Permanent Grazing	7.3	10.5	25.7
Rough Grazing	11.5	18.0	53.5
Farm Acres	<u>80.0</u>	<u>119.5</u>	<u>209.0</u>
Number of Cows	20	30	42
Number of All Dairy Stock	<u>42</u>	<u>63</u>	<u>93</u>

	<u>Cow Herd Groups</u>	
	51-65	Over 65
	<u>Cows</u>	<u>Cows</u>
Wheat	2.0	1.0
Barley	1.6	.4
Oats	36.4	47.3
Mashlum etc.	2.1	1.8
Beans	.4	-
Potatoes	2.6	1.7
Arable Silage	.7	3.4
Turnips, Swedes and Mangolds	10.1	17.0
Kale, etc.	2.4	1.8
Rotation Hay	29.2	24.0
Rotation Grazing	96.5	157.8
Timothy Hay	3.1	1.0
Meadow Hay	4.0	3.0
Permanent Grazing	20.7	35.2
Rough Grazing	32.5	29.9
Farm Acres	<u>244.3</u>	<u>325.3</u>
Number of Cows	57	90
Number of All Dairy Stock	<u>125</u>	<u>185</u>

TABLE 9

## DAIRY FARM OUTPUT AND CHARGES, 1953-54 - 124 FARMS

	PER ACRE					PER COW CARRIED				
	Groups:-					Groups:-				
	10-25 Cows	26-35 Cows	36-50 Cows	51-65 Cows	Over 65 Cows	10-25 Cows	26-35 Cows	36-50 Cows	51-65 Cows	Over 65 Cows
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Gross Farm Output	42.18	43. 5	38. 5	40. 9	40. 1	152. 6	152.16	153.18	156. 1	134.18
<u>Less</u> Purchased Feed, Grazing and Seeds	13.14	14. 9	11.10	10.11	9. 8	48.11	51. 1	46. 6	40.15	31.14
Net Farm Output	29. 4	28.16	26.15	29.18	30.13	103.15	101.15	107.12	115. 6	103. 4
<u>Less</u> Fertilisers	2. 8	2. 7	2. 2	2. 8	1.14	8.11	8. 6	8. 7	9. 4	5.16
	26.16	26. 9	24.13	27.10	28.19	95. 4	93. 9	99. 5	106. 2	97. 8
<u>Less</u> Total Labour	11.11	10.18	9.13	10.13	10.18	41. 4	38.12	38.18	41. 2	36.12
	15. 5	15.11	15. 0	16.17	18. 1	54. 0	54.17	60. 7	65. 0	60.16
<u>Less</u> Sundry Expenditure:-										
Crop and Stock Expenses	15	15	11	12	12	2.14	2.10	2. 3	2. 8	2. 0
Implement Repairs and Tools	1. 4	1. 8	1. 6	1. 7	1.10	4. 6	5. 0	5. 4	5. 6	5. 2
Contract Work	11	8	8	7	5	2. 0	1. 7	1.13	1. 7	17
Fuel, Oil, Light and Power	1.12	1. 5	1. 4	1. 4	1. 5	5.13	4. 7	4.19	4.13	4. 4
Rent	1. 5	1. 5	1. 7	1. 7	1. 5	4.12	4. 7	5. 6	5. 4	4. 5
Rates and Insurance	6	5	6	6	6	1. 1	1. 0	1. 4	1. 4	19
Building, etc. Repairs	13	19	16	17	15	2. 6	3. 6	3. 4	3. 7	2.10
Car Running Expenses	1. 2	19	19	14	9	3.18	3. 9	3.16	2.14	1.10
Carriage and Miscellaneous	1. 2	18	15	15	15	3.16	3. 2	2.19	2.14	2. 9
Interest	3	1	2	2	1	8	5	10	6	5
	6.12	7. 8	7. 6	9. 6	10.18	23. 6	26. 4	29. 9	35.17	36.15
<u>Less</u> Depreciation Charged	2.18	2.16	2. 9	2.16	2. 1	10. 5	9.18	9.19	10.15	6.19
SURPLUS	3.14	4.12	4.17	6.10	8.17	13. 1	16. 6	19.10	25. 2	29.16

TABLE 10  
50 HILL-SHEEP FARMS - 1953 LAMB CROP YEAR  
AVERAGE PROFIT AND SURPLUS PER FARM AND PER EWE

	Blackface Lambs:-		Miscellaneous
	Highland	Other Areas	Group
Number of farms	35	6	9
Average size (acres)	2536	2357	2294
Average number of ewes per farm	791	919	981
Average stocking rate (ewes only):- i.e. Acres per ewe	3.2	2.5	2.3
	<u>£'s</u>	<u>£'s</u>	<u>£'s</u>
Trading Revenue exceeded			
Trading Expenses, by	1187	2100	2151
<u>Less</u> Depreciation on equipment	<u>132</u>	<u>236</u>	<u>556</u>
	1055	1864	1595
<u>Add</u> Increase in stock and crop valuation	<u>26</u>	(-)51	<u>486</u>
PROFIT	1081	1813	2081
<u>Less</u> Average estimate charged for:- Farmer's manual work	243	305	259
Wife's manual work	<u>48</u>	<u>40</u>	<u>7</u>
SURPLUS	<u>£790</u>	<u>£1468</u>	<u>£1815</u>
	<u>£. s.d.</u>	<u>£. s. d.</u>	<u>£. s. d.</u>
Trading Revenue exceeded			
Trading Expenses, by	1.10.0	2.5.9	2.3.10
<u>Less</u> Depreciation on equipment	<u>3.4</u>	<u>5.2</u>	<u>11.4</u>
	1.6.8	2.0.7	1.12.6
<u>Add</u> Increase in stock and crop valuation	<u>8</u>	(-) 1.1	<u>9.11</u>
PROFIT	1.7.4	1.19.6	2.2.5
<u>Less</u> Average estimate charged for:- Farmer's manual work	6.1	6.8	5.3
Wife's manual work	<u>1.3</u>	<u>- .10</u>	<u>- .2</u>
SURPLUS	<u>£1.0.0</u>	<u>£1.12.0</u>	<u>£1.17.0</u>



TABLE 11  
50 HILL SHEEP FARMS - 1953 LAMB CROP YEAR  
AVERAGE REVENUE PER FARM BY GROUPS

	BLACKFACE LAMBS				
		Highland		Other Areas	Miscellaneous Group
	GROUP A	GROUP B	GROUP C	GROUP D	GROUP E
	Under 500 ewes	500 to 1000 ewes	1000 to 2000 ewes		
Number of Farms	11	14	10	6	9
Average Size (Acres)	1170	2166	4556	2357	2294
Average Number of Ewes per Farm	360	699	1393	919	981
REVENUE FROM:-					
Horses	7	2	-	-	12
Cows	97	58	92	168	376
Bulls	17	6	-	14	6
Calves	1	57	44	19	61
Other Cattle - Mainly Store	<u>24</u>	<u>236</u>	<u>156</u>	<u>244</u>	<u>886</u>
CATTLE	<u>319</u>	<u>357</u>	<u>292</u>	<u>445</u>	<u>1329</u>
Ewes	191	348	915	1036	712
Rams	38	42	34	58	148
Lambs	318	685	1715	2055	2778
Hoggs and Wedders	<u>137</u>	<u>151</u>	<u>180</u>	<u>120</u>	<u>179</u>
SHEEP	<u>684</u>	<u>1226</u>	<u>2844</u>	<u>3269</u>	<u>3817</u>
Pigs	48	14	9	11	19
Poultry	<u>2</u>	<u>1</u>	<u>3</u>	<u>8</u>	<u>3</u>
TOTAL LIVESTOCK	<u>1060</u>	<u>1600</u>	<u>3148</u>	<u>3733</u>	<u>5180</u>
Wool	505	1009	2018	1113	1397
Milk, Eggs, etc.	<u>31</u>	<u>57</u>	<u>3</u>	<u>52</u>	<u>52</u>
	<u>536</u>	<u>1066</u>	<u>2021</u>	<u>1165</u>	<u>1449</u>
Grain	-	14	14	1	3
Potatoes	43	26	7	1	4
Straw	-	3	-	-	4
Grazing Let	<u>-</u>	<u>-</u>	<u>30</u>	<u>36</u>	<u>3</u>
TOTAL CROPS	<u>43</u>	<u>43</u>	<u>51</u>	<u>38</u>	<u>14</u>
Hill Cattle Subsidy	138	87	71	117	108
Calf Subsidy	56	36	19	45	50
Fertilizer Subsidy	20	21	96	25	105
Drainage Grant	1	-	18	-	26
Marginal Land Grant	18	19	21	42	32
Livestock Rearing Grant	-	-	-	32	108
Attestation Grant	35	42	27	60	97
Ploughing-up Subsidy	20	10	11	-	16
Other Grants	<u>22</u>	<u>24</u>	<u>46</u>	<u>21</u>	<u>129</u>
TOTAL SUBSIDIES	<u>310</u>	<u>239</u>	<u>309</u>	<u>342</u>	<u>671</u>
Miscellaneous	13	19	40	21	28
Farm produce as perquisites	3	17	33	18	28
Produce to House	44	36	25	29	26
Private Share of Car Exs.	17	34	6	30	46
Rental Value of House	<u>10</u>	<u>13</u>	<u>5</u>	<u>18</u>	<u>23</u>
TOTAL "OTHER" REVENUE	<u>87</u>	<u>119</u>	<u>109</u>	<u>116</u>	<u>151</u>
TOTAL TRADING REVENUE	<u>2036</u>	<u>3067</u>	<u>5638</u>	<u>5394</u>	<u>7465</u>
Equipment Sold	<u>14</u>	<u>5</u>	<u>-</u>	<u>17</u>	<u>132</u>
TOTAL REVENUE	<u>2050</u>	<u>3072</u>	<u>5638</u>	<u>5411</u>	<u>7597</u>
Numbers of sheep sold per farm:-					
Ewes	62	114	256	225	172
Lambs	110	233	586	579	696
Hoggs and wedders	24	28	33	19	35

TABLE 12  
50 HILL SHEEP FARMS - 1953 LAMB CROP YEAR  
AVERAGE EXPENDITURE PER FARM BY GROUPS

BLACKFACE LAMBS

	<u>Highland</u>			<u>Other</u>	<u>Miscellaneous</u>
	<u>GROUP A</u>	<u>GROUP B</u>	<u>GROUP C</u>	<u>Areas</u>	<u>Group</u>
	<u>Under</u>	<u>500 to</u>	<u>1000 to</u>	<u>GROUP D</u>	<u>GROUP E</u>
	<u>500 ewes</u>	<u>1000 ewes</u>	<u>2000 ewes</u>		
Number of Farms	11	14	10	6	9
Average Size (Acres)	1170	2166	4556	2357	2294
Average Number of Ewes per Farm	360	699	1393	919	981
EXPENDITURE ON:-	£	£	£	£	£
Horses	-	-	10	-	13
Cows	46	48	54	21	103
Bulls	6	33	-	6	-
Calves	8	23	1	28	34
Store Cattle	8	34	-	28	786
CATTLE	<u>68</u>	<u>138</u>	<u>55</u>	<u>83</u>	<u>923</u>
Ewes and Gimmers	-	2	-	7	341
Rams	62	172	352	188	314
Store Sheep	-	2	-	76	113
SHEEP	<u>62</u>	<u>176</u>	<u>352</u>	<u>271</u>	<u>768</u>
Pigs	13	7	4	3	7
Poultry	4	4	1	5	3
TOTAL LIVESTOCK	<u>147</u>	<u>325</u>	<u>422</u>	<u>362</u>	<u>1714</u>
Concentrate Foods	111	148	79	287	276
Hay, Straw, Roots, etc.	63	88	37	137	112
Grazing - Mainly Wintering	25	190	514	338	348
Dip, Vaccines, Medicines, etc.	60	89	179	169	156
TOTAL LIVESTOCK EXPENSES	<u>259</u>	<u>515</u>	<u>809</u>	<u>931</u>	<u>892</u>
Seeds	49	32	45	57	40
Lime and Manures	92	91	256	291	363
Sundry Crop Expenses	6	8	1	9	4
TOTAL CROP EXPENSES	<u>147</u>	<u>131</u>	<u>302</u>	<u>357</u>	<u>407</u>
LABOUR	<u>381</u>	<u>500</u>	<u>1412</u>	<u>806</u>	<u>1151</u>
Implement Repairs & Tools	35	41	67	97	85
Contract Work	3	46	85	6	85
Fuel, Light and Power	42	45	56	80	82
Building, Drain & Fence Repairs	19	59	36	73	109
Farm Rent	76	113	236	300	397
Other Annual Rent	1	10	10	-	-
Rates as Occupier	4	8	7	18	24
General Insurances	6	10	11	10	29
Car Expenses	66	98	60	116	130
Interest	10	32	23	34	34
Haulage	37	63	61	39	86
Miscellaneous	58	84	88	65	89
TOTAL "OTHER" EXPENSES	<u>357</u>	<u>609</u>	<u>740</u>	<u>838</u>	<u>1150</u>
TOTAL TRADING EXPENSES	<u>1291</u>	<u>2080</u>	<u>3685</u>	<u>3294</u>	<u>5314</u>
New Structures	-	20	10	-	563
New Implements, etc.	70	35	257	94	115
New Car	50	75	-	-	373
TOTAL NEW EQUIPMENT	<u>120</u>	<u>130</u>	<u>267</u>	<u>94</u>	<u>1051</u>
TOTAL EXPENDITURE	<u>£1411</u>	<u>£2210</u>	<u>£3952</u>	<u>£3388</u>	<u>£6365</u>

Note: The sum given as "Labour" includes all cash wages, insurances, perquisites, board and lodgings, etc. for all farm labour, hired and family, excluding farmer and wife.

TABLE 13 (PART 1)

FIGURES FOR INDIVIDUAL CROPPING FARMS - 1953 CROP YEAR

(All "per acre" figures are based on "adjusted acres")

-----oOo-----

The two-right hand columns show the more important farm enterprises or sources of income.

Size Group	Acres under Plough	SURPLUS		Net Livestock Output, per acre	Gross Crop Output, per Acre	Total labour per Acre	FARM ENTERPRISES	Enterprise Coding
		Per Acre	Per £100 Total Labour					
		£. s.	£. s.	£. s.	£. s.	£. s.		
50 - 75ac.	28	(-)4. 0	(-)27.12	7.10	13. 6	14.15	2;4;13;14	1. Rearing cows carried
50 - 75ac.	35 <sup>1</sup> / <sub>2</sub>	1. 4	6.12	15. 8	16. 9	18. 8	1;2;5;7;8;14	2. Buying calves
75 - 100ac.	49	2.18	31.12	9.12	8.14	9. 7	1;2;4;7;9;13;14	3. Buying stores
75 - 100ac.	43 <sup>1</sup> / <sub>2</sub>	5. 2	55.19	13.16	10.16	9. 2	1;2;4;7;8;9;10;13;14	4. Selling stores
75 - 100ac.	42	2.16	27. 9	7.13	11. 9	10. 3	1;2;6;13;14	5. Selling fat
100 - 125ac.	54	(-)7.14	(-)89. 6	5. 4	7.12	8.12	3;4;9;13	6. Selling dairy type
100 - 125ac.	69	2.10	24.13	8.14	18.14	10. 1	3;4;9;10;13;14	-----oOo-----
100 - 125ac.	51	3. 8	44.12	4.10	10.15	7.13	1;4;9;10;12;13;14;15	7. Breeding ewes carried
100 - 125ac.	72	3.11	34. 5	11. 4	8.17	10. 9	1;4;7;8;10;11;13;15	8. Store sheep bought
125 - 150ac.	50	(-)2.11	(-)30.17	9. 1	5.13	8. 4	1;3;4;8;9;11;13;15	-----oOo-----
125 - 150ac.	71	(-)0.11	(-) 5.15	4.15	13. 7	9. 9	1;2;4;9;10;11;12;13	9. Poultry
125 - 150ac.	88	12.18	99. 6	10. 0	33. 5	13. 0	1;4;8;11;12;13;14	10. Pigs
								-----oOo-----
								11. Selling wheat
								12. Selling barley
								13. Selling oats
								14. Selling potatoes
								15. Potato land let
								16. Grazing let

TABLE 13 (PART 2)

FIGURES FOR INDIVIDUAL CROPPING FARMS - 1953 CROP YEAR

(All "per acre" figures are based on "adjusted acres")

-----oOo-----

The two-right hand columns show the more important farm enterprises or sources of income.

Size Group	Acres under Plough	SURPLUS		Net Livestock Output, per acre	Gross Crop Output, per Acre	Total labour per Acre	FARM ENTERPRISES	Enterprise Coding
		Per Acre	Per £100 Total Labour					
		£. s.	£. s.	£. s.	£. s.	£. s.		
125 - 150ac.	65	1. 4	12.12	11. 6	10. 8	9. 4	2;3;4;7;8;13;14	1. Rearing cows carried
125 - 150ac.	80	5. 1	42.13	12.14	17.16	11.16	2;3;4;5;7;8;9;10;13;14	2. Buying calves
125 - 150ac.	94	6.13	55.15	16.15	16. 7	11.18	1;2;3;4;8;9;11;12;13;14	3. Buying stores
125 - 150ac.	91	8.12	66. 7	20.14	15.19	12.18	1;2;3;4;5;8;9;10;11;12;13;14	4. Selling stores
150 - 175ac.	92	6.11	73. 2	11.13	14.15	9. 0	1;2;4;5;6;7;8;11;13;14	5. Selling fat
150 - 175ac.	82	(-)1. 4	(-)11. 0	5.14	14.10	11. 6	1;6;7;8;13;14	6. Selling dairy type
200 - 225ac.	88½	(-)0.14	(-) 9. 6	7. 6	3. 8	7. 7	1;2;4;7;8;9;13;14	-----oOo-----
200 - 225ac.	121	0.16	7. 9	8.17	17. 4	10. 9	1;3;5;8;11;13;14	7. Breeding ewes carried
200 - 225ac.	153	(-)1. 5	(-)14. 9	1.11	26.15	8.10	3;5;11;12;13;14	8. Store sheep bought
225 - 250ac.	100½	7.14	113.19	15. 0	15.17	6.14	3;5;7;8;11;13;14	-----oOo-----
300 - 350ac.	150	13.16	153.18	8. 4	24. 4	8.19	3;5;8;11;13;14	9. Poultry
300 - 350ac.	202	0.10	5. 0	7. 2	16.12	9. 9	1;3;5;8;11;12;13;14	10. Pigs
300 - 350ac.	113	1.16	22. 7	4.16	14. 4	8. 0	1;4;11;12;13;14	-----oOo-----
Over 500ac.	212	9. 1	134.10	14.18	9.14	6.15	1;3;5;7;8;11;13;14	11. Selling wheat
								12. Selling barley
								13. Selling oats
								14. Selling potatoes
								15. Potato land let
								16. Grazing let



TABLE 14

## FIGURES FOR INDIVIDUAL STOCK FARMS - 1953 CROP YEAR

(All "per acre" figures are based on the actual farm acreage)

Size Group	Rough Grazing as %	SURPLUS		GROSS FARM OUTPUT		NET FARM OUTPUT		Total Labour per Acre	FARM ENTERPRISES	Enterprise Coding
		Per Acre	Per £100 Total Labour	Per Acre	Per £100 Total Labour	Per Acre	Per £100 Total Labour			
	%	£. s.	£. s.	£. s.	£.	£. s.	£.	£. s.		
75 - 100ac.	78	(-)0.13	(-)10. 7	11. 7	175	7.14	119	6.10	1;4	1. Rearing cows carried.
100 - 150ac.	38	1. 6	29. 6	15.14	348	12. 2	269	4. 9	2;3;6;8;14	2. Buying calves
200 - 225ac.	-	8. 6	115.11	27.18	387	24.16	344	7. 4	3;6;7;8	3. Buying stores
275 - 300ac.	45	1.15	34. 8	19. 1	380	17.11	350	5. 0	1;2;3;4;5;7;13	4. Selling stores
275 - 300ac.	1	2. 4	28.17	24. 1	314	21. 4	277	7.13	2;3;5;7;9;13	5. Selling fat
275 - 300ac.	-	3. 3	60. 2	21.19	418	17.10	333	5. 5	3;6;7;8	6. Selling dairy type
300 - 325ac.	57	0.14	14. 5	10. 4	215	8.14	183	4.15	1;2;3;6;7;13;14	-----oOo----- 7. Breeding ewes carried
475 - 500ac.	71	1.19	87. 2	7.18	350	7.16	345	2. 5	1;4;7;8;13	8. Store sheep bought
525 - 550ac.	44	2. 9	107. 2	9. 1	396	7.14	336	2. 6	2;3;4;6;7;8	-----oOo-----
525 - 550ac.	91	(-)0. 2	(-) 9. 7	2. 6	193	1.11	131	1. 4	1;4;9	9. Poultry
600 - 625ac.	87	0.19	78. 0	5.10	450	5. 1	413	1. 4	1;3;4;7;8;9	-----oOo-----
675 - 700ac.	76	0.14	41. 1	5. 1	288	4. 8	252	1.15	1;2;4;7;9	13. Selling cats
1000 -1025ac.	60	1.15	74.19	8.11	362	7.15	329	2. 7	1;5;6;7;8;13	14. Selling potatoes