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Farm business analysis (O.S.)

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PERIOD SUMMARY OF FINANCIAL RETURNS

FOR GROUPS OF DAIRY, HILL-SHEEP AND CROPPING FARMS
UP TO 1954-55 YEAR

J. A. GILCHRIST

J. A. R. MITCHELL

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6, BLYTHSWOOD SQUARE,
GLASGOW, C.2.

*With the Compliments of the
College Economist and Staff.*

West of Scotland Agricultural College,
6 Blythswood Square,
GLASGOW, C.2.

PERIOD SUMMARY OF FINANCIAL RETURNS

UP TO 1954-55 YEAR

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PERIOD SUMMARY OF FINANCIAL RETURNS
FOR GROUPS OF DAIRY, HILL-SHEEP AND CROPPING FARMS
UP TO 1954-55 YEAR

J.A. Gilchrist
J.A.R. Mitchell

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FOREWORD

This report brings together the comparative annual financial returns for three groups of farms, with the same farms included in each group for the period of years dealt with.

For 104 dairy farms - in two size groups - the period covers the 5 years 1950-51 to 1954-55.

For 29 hill-sheep farms the period covers the 4 years 1951-52 to 1954-55, i.e. the lamb crop years of 1951, 1952, 1953 and 1954.

For 22 cropping farms, a 3 year period is covered, namely, 1952-53 to 1954-55.

The accounting sample for which results are given is an identical sample for each of the farm types, with the same farms represented for the whole period. In making the selection for this report, farms which had changed markedly in size or which were untypical in one or more years were rejected.

The farms which make up the dairy-farm group are located in all parts of the College province; all the hill-sheep farms are in Argyll, Dunbarton and West Perthshire, while the cropping farms are mainly in West Perthshire, with a few from Dumfries-shire.

As a preliminary to Table 1, it is necessary to define "Surplus" as profit reduced by an estimated charge for the manual work of farmer and wife, and to state that interest on tenancy capital has not been charged. Information on accounting method and terms is given later.

As regards the hill-sheep farms, it is necessary to define the treatment of Hill-Sheep Subsidies. The revenue for the 1951-52 year contains the 2/6 per ewe subsidy paid on the numbers at December, 1951. Subsidy was not paid on the numbers at December 1952 and 1953. A Special Hill Ewe Payment (at 5/-) was paid on the number of ewes at December 1954 but this is not included with revenue for that year. If this had been included the Surplus of 2/8d per acre, below, would have been increased to 4/5d per acre.

TABLE 1
SUMMARY OF FINANCIAL RETURN
(overleaf)

TABLE 1
SUMMARY OF FINANCIAL RETURN

<u>DAIRY FARMS</u>	<u>Under</u> <u>125 acres</u>	<u>Over</u> <u>125 acres</u>
Number of farms	53	51
Size - acres (actual)	85-87 acres	249-251 acres
Number of cows	25-26 cows	52-53 cows
Surplus per acre (adj.) 1954-55	Negligible	£2.19/-
1953-54	£3.19/-	£6.12/-
1952-53	£7.12/-	£7. 9/-
1951-52	£2. 3/-	£5. 1/-
1950-51	£1.19/-	£3. 7/-
 <u>HILL-SHEEP FARMS</u>		
<u>HIGHLAND AREA (PRODUCING B.F. LAMBS)</u>		
Number of farms		29
Size - acres (actual)		Around 2550 acres
Number of ewes		890 - 900 ewes
Number of cows		10 - 11 cows
Surplus per acre (actual) 1954-55 (1954 lamb crop)		2/8d(a)
1953-54 (1953 " ")		8/5d
1952-53 (1952 " ")		7/7d
1951-52 (1951 " ")		6/2d
	<u>Under</u> <u>175 acres</u>	<u>Over</u> <u>175 acres</u>
<u>CROPPING FARMS</u>		
Number of farms	11	11
Size - acres (actual)	131-134 acres	306-322 acres
Surplus per acre (adj.) 1954-55	£2.19/-	£3. 1/-
1953-54	£3. 4/-	£4. 9/-
1952-53	£4. 6/-	£6.16/-

(a) See above note on Special Hill Ewe Payment.

It has to be noted that, climatically, the years 1950-51 and 1954-55 were unfavourable for milk production; that the 1954-55 hill-sheep farm year (lamb crop of 1954) was a year of below average lamb crops on many of the Highland area farms in the sample, and that for the cropping farms the 1954-55 year included the often unfavourable grain and potato harvest of 1954.

Acknowledgment is gratefully made of the co-operation given to the College by the farmers and others whose farm accounts are included and also of the assistance given, in various ways, by professional accountants.

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DAIRY FARMS

As the financial year of the farm accounts ended mainly in March or May, the most recent year represented is one ending in spring to early summer, 1955.

All farms were receiving the T.T. and Attested bonuses.

The group of 53 smaller farms (85-87 acres) had about 18-20 acres of ploughland crops and carried 25-26 cows. Breeding ewes and pigs were unimportant, while egg and crop sales were minor items of revenue.

TABLE 2

SURPLUS FROM DAIRY FARMS OF UNDER 125 ACRES
The Same 53 Farms over a 5-Year Period

<u>Year</u>	<u>Acreage (actual)</u>	<u>Number of Cows</u>	<u>Per Farm £</u>	<u>SURPLUS</u>		<u>Per Cow Carried £. s.</u>
				<u>Per Acre(Adj.) £. s.</u>		
1954-55	87	26	1	Neg.		- 1
1953-54	85	26	306	3: 19		11: 15
1952-53	85	25	592	7: 12		23: 14
1951-52	85	25	168	2: 3		6: 14
1950-51	85	25	153	1: 19		6: 2

As already stated, the 1954-55 year was unfavourable climatically for milk production (a cold wet summer and, for many farms, a grain and hay harvest low in quality and quantity). Table 3, which follows, shows, also, that in this year "other expenses and depreciation" were at their highest for the 5 year period.

TABLE 3

OUTPUTS FOR 53 DAIRY FARMS OF UNDER 125 ACRES

All figures are Per Farm

<u>Year</u>	<u>Gross Farm Output £</u>	<u>Net Farm Output £</u>	<u>N.F.O. less Fertilisers and Labour £</u>	<u>Other Expenses and Depreciation £</u>	<u>Surplus £</u>
1954-55	3818	2303	1087	1086	1
1953-54	3796	2482	1294	988	306
1952-53	3758	2594	1520	928	592
1951-52	3283	2148	1033	865	168
1950-51	3013	1989	941	788	153

The group of 51 larger farms (around 250 acres) had about 50 acres of ploughland crops and carried 52-53 cows. On the average, breeding ewes were more important than in the smaller group but breeding pigs were again unimportant.

TABLE 4

SURPLUS FROM DAIRY FARMS OF OVER 125 ACRES
The Same 51 Farms over a 5-Year Period

<u>Year</u>	<u>Acreage (actual)</u>	<u>Number of Cows</u>	<u>Per Farm £</u>	<u>SURPLUS</u>		<u>Per Cow Carried £. s.</u>
				<u>Per Acre(Adj.) £. s.</u>		
1954-55	248	53	636	2: 19		12: -
1953-54	249	53	1424	6: 12		26: 17
1952-53	249	52	1606	7: 9		30: 18
1951-52	250	52	1102	5: 1		21: 4
1950-51	250	52	738	3: 7		14: 4

This group shows, as with the smaller farm group, "Surplus" at its highest point in the 1952-53 year and at its lowest in 1954-55.

TABLE 5
OUTPUTS FOR 51 DAIRY FARMS OF OVER 125 ACRES

All figures are Per Farm

<u>Year</u>	<u>Gross Farm Output</u> £	<u>Net Farm Output</u> £	<u>N.F.O. less Fertilisers and Labour</u> £	<u>Other Expenses and Depreciation</u> £	<u>Surplus</u> £
1954-55	8358	5648	2858	2222	636
1953-54	8415	6216	3572	2148	1424
1952-53	8144	6169	3639	2033	1606
1951-52	7463	5531	2978	1876	1102
1950-51	6749	4835	2414	1676	738

The value of Net Farm Output for 1954-55 was substantially below that of the two previous years while "other expenses and depreciation" were at their highest for the 5 year period.

Appendix Tables I to VII(b) give detail of the financial and other points which are summarised above.

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HILL-SHEEP FARMS

For this type, the figures for an identical sample of 29 farms are given for a 4 year period ended with the results of the lamb crop year of 1954.

The farms included are all in the Highland area - Argyll, Dunbarton and West Perthshire being represented. All farms produced Blackface lambs.

The farm accounts contain revenue from Hill Sheep Subsidy in only one year, namely 1951-52, this item having been included as a retrospective payment made against the lamb crop year of 1951. No Hill Subsidy was paid in the two following years (lamb crops of 1952 and 1953). The Special Hill Ewe Payment, based at 5/- on the number of ewes at December, 1954, is not included with revenue for the 1954-55 year. Had this been included the Surplus below would have been increased by about £225 per farm, or 1/9d per acre or 5/- per ewe.

TABLE 6
SURPLUS FROM HILL FARMS IN HIGHLAND AREA
PRODUCING BLACKFACE LAMBS

The Same 29 Farms over a 4-Year Period

<u>Year</u>	<u>Acreage (actual)</u>	<u>Number of Ewes</u>	<u>Number of Cows</u>	<u>Per Farm</u> £	<u>SURPLUS</u>		<u>Per Ewe Carried</u>	
					<u>Per Acre (actual)</u> s. d.	<u>Per Ewe Carried</u> £. s.		
1954-55	2558	902	11	339(a)	2: 8(a)	8(a)		
1953-54	2557	893	11	1074	8: 5	1: 4		
1952-53	2555	887	10	971	7: 7	1: 2		
1951-52	2550	890	10	788	6: 2	18		

(a) See above note on Special Hill Ewe Payment.

The figures given of Surplus "per ewe carried" represent the return for the whole farm with all its enterprises (chiefly hill ewes and hill cows) expressed per ewe.

Average outputs per farm are given in the following table.

TABLE 7
OUTPUTS FOR 29 HILL FARMS IN HIGHLAND AREA
PRODUCING BLACKFACE LAMBS
All figures are Per Farm

<u>YEAR</u>	<u>Gross Farm Output</u> £	<u>Net Farm Output</u> £	<u>N.F.O. less Fertilisers and Labour</u> £	<u>Other Expenses and Depreciation</u> £	<u>Surplus</u> £
1954-55	2897	2391	1195	856	339(a)
1953-54	3521	3038	1866	792	1074
1952-53	3290	2885	1756	785	971
1951-52	2992	2518	1508	720	788

(a) See above note on Special Hill Ewe Payment.

Appendix Tables VIII to XIII give detail of the financial and other points which are summarised above.

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CROPPING FARMS

Within this College province the number of farms which can be classified as "arable" or "cropping" farms is relatively small and only a small number of farm accounts of this type are handled each year. Also, the farms for which financial statements are available make up a mixed group on the livestock side, with some rearing and selling beef stores, others buying stores for fattening and with park ewe flocks and the purchase of store sheep for fattening being of varying importance.

The group of farms of "under 175 acres" had about 50% of the farm area under ploughland crops and the group of farms of "over 175 acres" about 40% to 45% under ploughland crops.

TABLE 8
SURPLUS FROM CROPPING FARMS OF UNDER 175 ACRES
The Same 11 Farms over a 3-Year Period

<u>YEAR</u>	<u>Acreage (actual)</u>	<u>Grain and (a) Potato Acres</u>	<u>SURPLUS</u>	
			<u>Per Farm</u> £	<u>Per Acre (adj.)</u> £. s.
1954-55	134	57	364	2: 19
1953-54	131	56	399	3: 4
1952-53	131	56	535	4: 6

(a) Including land let for potato growing.

The variations in farm output over the period are shown in Table 9.

TABLE 9
OUTPUTS FOR 11 CROPPING FARMS OF UNDER 175 ACRES

All figures are Per Farm

<u>YEAR</u>	<u>Gross Farm Output</u> £	<u>Net Farm Output</u> £	<u>N.F.O. less Fertilisers and Labour</u> £	<u>Other Expenses and Depreciation</u> £	<u>Surplus</u> £
1954-55	4141	3382	1564	1200	364
1953-54	3954	3311	1572	1173	399
1952-53	4152	3443	1757	1222	535

For the group of larger farms the trend in Surplus over the 3 years was similar to that for the smaller farms, with, in both cases, 1954-55 showing the lowest return for the period.

TABLE 10
SURPLUS FROM CROPPING FARMS OF OVER 175 ACRES
The Same 11 Farms over a 3-Year Period

<u>YEAR</u>	<u>Acreage</u> <u>(actual)</u>	<u>Grain and</u> <u>Potato Acres(a)</u>	<u>SURPLUS</u>	
			<u>Per</u> <u>Farm</u> £	<u>Per</u> <u>Acre(adj.)</u> £. s.
1954-55	322	103	873	3: 1
1953-54	322	113	1279	4: 9
1952-53	306	114	1926	6: 16

(a) Including land let for potato growing.

Table 11, below, gives the outputs over the period.

TABLE 11
OUTPUTS FOR 11 CROPPING FARMS OF OVER 175 ACRES

All Figures are Per Farm

<u>YEAR</u>	<u>Gross</u> <u>Farm</u> <u>Output</u> £	<u>Net</u> <u>Farm</u> <u>Output</u> £	<u>N.F.O. less</u> <u>Fertilisers</u> <u>and Labour</u> £	<u>Other</u> <u>Expenses and</u> <u>Depreciation</u> £	<u>Surplus</u> £
1954-55	8269	7061	3518	2645	873
1953-54	8212	7070	3703	2424	1279
1952-53	8411	7399	4269	2343	1926

Appendix Tables XIV to XVIII give detail of the financial and other points which are summarised above.

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ACCOUNTING METHOD AND TERMS

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.

"Per Cow Carried" The cow numbers are an average of the numbers in the Opening and Closing Valuations. Used in connection with the dairy farm groups, the figures of "Surplus per Cow Carried" are to be read as representing the return from the whole farm, including enterprises other than milk production.

"Per Ewe Carried" The ewe numbers are an average of the numbers in the Opening and Closing Valuations. "Surplus per Ewe Carried" represents the return from the whole farm, including enterprises other than the hill flock.

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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, but, as far as possible bank interest relating to farm purchase is excluded. With owner-occupied farms, the rent charged is the gross assessed rent.

Itemised Trading Expenditure As the expenditure is analysed into a standard method of presentation, information on the content of some of the headings is necessary.

"Sundry Livestock Expenses" contains medicines, vaccines, veterinary expenses, dips, etc. etc.

"Sundry Crop Expenses" contains sprays, dusts, potato inspection fees, etc. etc.

"Fertilisers" or "Lime and Fertilisers" are the net expenditures, i.e. all revenue from lime and fertiliser subsidies has been deducted.

"Insurances - General" excludes National Insurance (included with "Labour") and also car insurances, but all other insurances are included here - tractors, boilers, stock and crop, etc. etc.

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. As an indication of the amount of tenancy capital invested, the total valuation figures are markedly on the low side, especially for sheep stocks.

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

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 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 more frequently used 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.

Further, the figures of "Surplus" are before making any charge for interest on tenancy capital.

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.

Margin This term has been used to indicate the balance left after Net Farm Output has been reduced by the charge for "Lime and Fertilisers" and "Total Labour", with this Labour figure including the estimate for manual work by farmer and wife.

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APPENDIX TABLE IAVERAGE CROPPING ACREAGES PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES
51 DAIRY FARMS OF OVER 125 ACRES

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<u>UNDER 125 ACRES</u>	<u>Crop of:-</u>				
	<u>1950</u>	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Wheat	.2	.2	.2	.2	.1
Barley	-	-	-	-	-
Oats	14.1	12.9	12.7	12.8	11.8
Mashlum and Beans	.8	1.0	1.4	.9	.8
Potatoes	1.0	.8	.7	.7	.8
Arable Silage	.2	.4	.1	NEG	-
Turnips and Swedes	3.5	3.5	3.6	3.5	3.5
Kale, etc.	.5	.6	.4	.8	.6
Rotation Hay (a)	10.2	10.3	11.1	9.9	11.0
Rotation Grazing	35.9	35.1	34.4	35.6	39.6
Timothy Hay	2.1	3.1	2.9	3.3	2.9
Meadow Hay	.5	NEG	-	.1	-
Permanent Grazing	7.7	8.9	7.9	7.1	7.1
Rough Grazing	8.6	8.7	10.1	10.1	9.0
FARM ACRES	85.3	85.5	85.5	85.0	87.2

<u>OVER 125 ACRES</u>	<u>Crop of:-</u>				
	<u>1950</u>	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Wheat	1.0	.9	.9	1.3	1.4
Barley	-	.1	.7	.5	.1
Oats	34.5	34.4	34.9	32.9	31.2
Mashlum and Beans	3.6	2.6	2.5	1.9	.6
Potatoes	2.6	2.5	2.4	2.5	2.5
Arable silage	.6	.9	.7	.6	.5
Turnips and Swedes	9.9	10.0	9.8	8.0	9.3
Kale, etc.	2.9	2.6	2.5	3.7	2.5
Rotation Hay (a)	24.2	22.8	24.5	25.5	26.2
Rotation Grazing	94.0	94.7	92.1	91.6	96.1
Timothy Hay	2.2	3.5	3.8	2.9	3.1
Meadow Hay	3.0	3.9	2.8	3.5	2.6
Permanent Grazing	29.8	28.6	26.8	28.5	27.3
Rough Grazing	42.4	42.5	44.8	45.7	45.4
FARM ACRES	250.7	250.0	249.2	249.1	248.8

Note (a) On some of the farms this acreage will include land from which grass silage was taken.

APPENDIX TABLE IIAVERAGE LAND UTILISATION AND BREEDING STOCK NUMBERS - PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES
51 DAIRY FARMS OF OVER 125 ACRES

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<u>AVERAGE OF ACRES PER FARM</u>	<u>LAND UTILISATION</u>				
	1950	1951	1952	1953	1954
	<u>-51</u>	<u>-52</u>	<u>-53</u>	<u>-54</u>	<u>-55</u>
<u>UNDER 125 ACRES</u>					
Ploughland crops	20	19	19	19	18
Hay and grass	56	57	56	56	61
Rough Grazing	9	10	11	10	8
Total	<u>85</u>	<u>86</u>	<u>86</u>	<u>85</u>	<u>87</u>
<u>OVER 125 ACRES</u>					
Ploughland crops	55	54	54	51	48
Hay and grass	153	154	150	152	155
Rough grazing	43	42	45	46	46
Total	<u>251</u>	<u>250</u>	<u>249</u>	<u>249</u>	<u>249</u>
<u>NUMBERS OF BREEDING STOCK</u> (Averages of Valuations)					
<u>UNDER 125 ACRES</u>					
Cows	25	25	25	26	26
Ewes	.5	.7	1.1	1.9	2.2
Breeding Pigs	.8	1.0	.9	1.1	1.0
Adult Poultry	-(a)	-(a)	-(a)	-(a)	95
<u>OVER 125 ACRES</u>					
Cows	52	52	52	53	53
Ewes	24	27	33	37	38
Breeding Pigs	.4	.4	.4	.6	.7
Adult Poultry	-(a)	-(a)	-(a)	-(a)	103

APPENDIX TABLE IIIAVERAGE VALUATION SUMMARIES - PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES
51 DAIRY FARMS OF OVER 125 ACRES

	1950	1951	1952	1953	1954
	<u>-51</u>	<u>-52</u>	<u>-53</u>	<u>-54</u>	<u>-55</u>
	£	£	£	£	£
<u>UNDER 125 ACRES</u>					
Opening Val'n. Equipment	1052	1103	1166	1259	1347
Stock and Crop	2532	2573	2597	2730	2734
Total	<u>3584</u>	<u>3676</u>	<u>3763</u>	<u>3989</u>	<u>4081</u>
Closing Val'n. Equipment	1103	1166	1259	1347	1429
Stock and Crop	2573	2597	2738	2732	2769
Total	<u>3676</u>	<u>3763</u>	<u>3997</u>	<u>4079</u>	<u>4198</u>
<u>OVER 125 ACRES</u>					
Opening Val'n. Equipment	1781	1982	2266	2484	2783
Stock and Crop	4801	4843	5183	5540	5639
Total	<u>6582</u>	<u>6825</u>	<u>7449</u>	<u>8024</u>	<u>8422</u>
Closing Val'n. Equipment	1979	2266	2484	2783	2919
Stock and Crop	4846	5152	5536	5598	5504
Total	<u>6825</u>	<u>7418</u>	<u>8020</u>	<u>8381</u>	<u>8423</u>

(a) Figures not separately recorded.

APPENDIX TABLE IV

AVERAGE OF THE FARM ACCOUNT SUMMARY - PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES
51 DAIRY FARMS OF OVER 125 ACRES

5 YEAR IDENTICAL SAMPLE - 1950-51 to 1954-55

	<u>UNDER 125 ACRES</u>					<u>OVER 125 ACRES</u>				
	<u>Years:-</u>					<u>Years:-</u>				
	1950 <u>-51</u>	1951 <u>-52</u>	1952 <u>-53</u>	1953 <u>-54</u>	1954 <u>-55</u>	1950 <u>-51</u>	1951 <u>-52</u>	1952 <u>-53</u>	1953 <u>-54</u>	1954 <u>-55</u>
Average of farm size - acres (adj.)	79	79	78	77	80	219	218	216	215	215
Average number of cows per farm	25	25	25	26	26	52	52	52	53	53
	£	£	£	£	£	£	£	£	£	£
Trading Revenue (including subsidies and grants)	3151	3444	3843	4039	4005	7218	7679	8420	9091	9243
Trading expenditure	2481	2727	2810	3069	3358	5863	6160	6367	6830	7494
Balance	670	717	1033	970	647	1355	1519	2053	2261	1749
Increase in stock and crop valuation	41	24	141	2	35	45	309	353	58	-
Decrease in stock and crop valuation	-	-	-	-	-	-	-	-	-	135
Balance	711	741	1174	972	682	1400	1828	2406	2319	1614
Deduct Depreciation on equipment	178	209	218	256	252	330	400	473	544	617
PROFIT	533	532	956	716	430	1070	1428	1933	1775	997
Deduct Estimate for farmer's manual	303	293	299	333	356	265	271	281	301	314
Estimate for wife's manual	77	71	65	77	73	67	55	46	50	47
SURPLUS	153	168	592	306	1	738	1102	1606	1424	636

APPENDIX TABLE VAVERAGE OF THE FARM OUTPUTS AND CHARGES - PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES
51 DAIRY FARMS OF OVER 125 ACRES

	<u>Years:-</u>				
	1950	1951	1952	1953	1954
<u>UNDER 125 ACRES</u>	<u>-51</u>	<u>-52</u>	<u>-53</u>	<u>-54</u>	<u>-55</u>
Average of farm size - acres (adj.)	79	79	78	77	80
Average no. of cows per farm	25	25	25	26	26
	£	£	£	£	£
GROSS FARM OUTPUT	3013	3283	3758	3796	3818
<u>Deduct:-</u>					
Concentrates and fodders	921	1012	1059	1213	1406
Grazing taken	32	39	38	36	36
Seeds bought	71	84	67	65	73
NET FARM OUTPUT	1989	2148	2594	2482	2303
<u>Deduct:-</u> Lime and fertilisers	160	216	159	183	195
	1829	1932	2435	2294	2108
<u>Deduct:-</u>					
Labour, except farmer and wife	508	535	551	590	592
Farmer and wife's manual	380	364	364	410	429
MARGIN	941	1033	1520	1294	1087
<u>Deduct:-</u> All other tenancy expend'e	610	656	710	732	834
	331	377	810	562	253
<u>Deduct:-</u> Depreciation on equipment	178	209	218	256	252
SURPLUS	153	168	592	306	1
 <u>OVER 125 ACRES</u>					
Average of farm size - acres (adj.)	219	218	216	215	215
Average no. of cows per farm	52	52	52	53	53
	£	£	£	£	£
GROSS FARM OUTPUT	6749	7463	8144	8415	8358
<u>Deduct:-</u>					
Concentrates and fodders	1648	1693	1733	1956	2444
Grazing taken	57	54	55	64	69
Seeds bought	209	185	187	179	197
NET FARM OUTPUT	4835	5531	6169	6216	5648
<u>Deduct:-</u> Lime and fertilisers	457	527	443	457	471
	4378	5004	5726	5759	5177
<u>Deduct:-</u>					
Labour, except farmer and wife	1632	1700	1760	1836	1958
Farmer and wife's manual	332	326	327	351	361
MARGIN	2414	2978	3639	3572	2858
<u>Deduct:-</u> All other tenancy expend'e	1346	1476	1560	1604	1605
	1068	1502	2079	1968	1253
<u>Deduct:-</u> Depreciation on equipment	330	400	473	544	617
SURPLUS	738	1102	1606	1424	636

AVERAGE OF EXPENDITURE PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES

	Years:-				
	1950 -51	1951 -52	1952 -53	1953 -54	1954 -55
Average of farm size - acres (adj.)	79	79	78	77	80
Average no. of cows per farm	25	25	25	26	26
	£	£	£	£	£
<u>EXPENDITURE ON:-</u>					
Horses	6	9	5	7	2
Cattle	85	79	97	74	107
Sheep	42	44	60	93	54
Pigs	30	31	41	46	38
Poultry	16	22	23	25	21
TOTAL LIVESTOCK (i)	179	185	226	245	222
Concentrates	831	933	1003	1171	1364
Bulk crop, fodders, roots	90	79	56	42	42
Grazing taken	32	39	38	36	36
Sundry Livestock expenses	38	41	51	48	55
TOTAL L'STOCK EXPS. (ii)	991	1092	1148	1297	1497
Seeds	71	84	67	65	73
Lime and fertilisers (net)	160	216	159	188	195
Sundry crop expenses	7	8	11	9	7
TOTAL CROP EXPS. (iii)	238	308	237	262	275
LABOUR (excl'g farmer & wife) (iv)	508	535	551	590	592
Implement repairs and tools	106	104	120	123	116
Contract work	31	36	40	44	38
Fuel, light and power	90	105	118	121	120
Repairs to buildings, fences, drains	60	57	61	72	56
Rent	104	106	107	107	111
Rates (as occupier)	9	11	11	10	12
Insurance - general	12	14	14	15	14
Car running expenses	76	90	90	95	100
Interest	4	4	6	5	9
Carriage	19	22	18	18	16
Miscellaneous	54	58	63	65	180
TOTAL "OTHER EXPENSES" (v)	565	607	648	675	772
TOTAL TRADING EXP'ISE (i) - (v)	2481	2727	2810	3069	3358
Buildings and improvements	63	67	34	45	81
Implements bought	135	114	175	203	155
Cars bought	91	143	183	187	160
TOTAL CAPITAL EXPENDITURE	289	324	392	435	396
TOTAL EXPENDITURE	2770	3051	3202	3504	3754

When the estimate used against the manual work of farmer and wife is added to the Trading Expenditure above the total becomes

	£	£	£	£	£
Trading Expenditure increased by farmer and wife estimate	2861	3091	3174	3479	3787

APPENDIX TABLE VI(b)

AVERAGE OF EXPENDITURE PER FARM

51 DAIRY FARMS OF OVER 125 ACRES

	Years:-				
	1950	1951	1952	1953	1954
Average of farm size - acres (adj.)	<u>-51</u> 219	<u>-52</u> 218	<u>-53</u> 216	<u>-54</u> 215	<u>-55</u> 215
Average no. of cows per farm	52	52	52	53	53
	£	£	£	£	£
<u>EXPENDITURE ON:-</u>					
Horses	19	21	12	6	2
Cattle	195	147	144	170	253
Sheep	248	292	370	435	368
Pigs	27	42	78	94	107
Poultry	25	23	25	29	20
TOTAL LIVESTOCK (i)	514	525	629	734	750
Concentrates	1518	1582	1698	1925	2401
Bulk crop, fodders, roots	130	111	35	31	43
Grazing taken	57	54	55	64	69
Sundry Livestock expenses	94	96	103	103	114
TOTAL L' STOCK EXPS. (ii)	1799	1843	1891	2123	2627
Seeds	209	185	187	179	197
Lime and fertilisers (net)	457	527	443	457	471
Sundry crop expenses	20	26	35	32	33
TOTAL CROP EXPS. (iii)	686	738	665	668	701
LABOUR (excluding farmer & wife) (iv)	1632	1700	1760	1836	1958
Implement repairs and tools	252	252	286	290	284
Contract work	54	59	61	68	76
Fuel, light and power	214	253	270	264	271
Repairs to buildings, fences, drains	120	174	147	188	144
Rent	272	273	277	280	281
Rates (as occupier)	21	23	25	28	27
Insurances - general	26	28	32	34	36
Car running expenses	112	121	134	140	139
Interest	20	25	28	15	28
Carriage	34	34	44	36	40
Miscellaneous	107	112	118	126	132
TOTAL "OTHER EXPENSES" (v)	1232	1354	1422	1469	1458
TOTAL TRADING EXP' E (i) - (v)	5863	6160	6367	6830	7494
Buildings and improvements	141	153	225	161	218
Implements bought	347	507	366	511	505
Cars bought	169	139	274	322	140
TOTAL CAPITAL EXPENDITURE	657	799	865	994	863
TOTAL EXPENDITURE	6520	6959	7232	7824	8357
When the estimate used against the manual work of farmer and wife is added to the Trading Expenditure above the total becomes					
	£	£	£	£	£
Trading Expenditure increased by farmer and wife estimate	6195	6486	6694	7181	7855

AVERAGE OF REVENUE PER FARM

53 DAIRY FARMS OF UNDER 125 ACRES

	Years:--				
	1950 -51	1951 -52	1952 -53	1953 -54	1954 -55
Average of farm size - acres (adj.)	79	79	78	77	80
Average no. of cows per farm	25	25	25	26	26
	£	£	£	£	£
<u>REVENUE FROM:--</u>					
Horses	8	9	12	7	3
Cast and fat cows	88	131	118	131	198
Cows and heifers	199	185	175	218	211
All other cattle	82	72	66	92	117
Sheep	64	76	92	117	108
Pigs	84	134	169	170	181
Poultry	10	12	13	12	9
TOTAL LIVESTOCK (i)	535	619	645	747	827
Milk (and Cheese)	2274	2436	2782	2890	2738
Eggs	101	116	146	154	169
Wool	1	3	3	3	7
Other livestock produce	-	-	-	-	-
TOTAL L' STOCK PRODUCE (ii)	2376	2555	2931	3047	2914
Crop sales	91	94	83	73	76
Cereal Deficiency Payments	-	-	-	-	-
Grazing let	18	19	24	27	27
TOTAL CROPS (iii)	109	113	107	100	103
Marginal land grant	5	4	4	5	5
Fertiliser subsidy (netted)	-	-	-	-	-
Plough subsidy	5	1	39	20	22
All other subsidies and grants	32	41	13	8	9
TOTAL SUBSIDIES (iv)	42	46	56	33	36
Miscellaneous revenue	9	18	9	9	12
Perquisites, produce used, etc.	2	3	3	3	4
Shares to domestic account	78	90	92	100	109
TOTAL "OTHER REVENUE" (v)	89	111	104	112	125
TOTAL TRADING REV'UE (i) - (v)	3151	3444	3843	4039	4005
CAPITAL REVENUE (EQUIP. SOLD)	60	52	81	91	62
TOTAL REVENUE	3211	3496	3924	4130	4067

APPENDIX TABLE VII (b)AVERAGE OF REVENUE PER FARM

51 DAIRY FARMS OF OVER 125 ACRES.

	<u>Years:-</u>				
	1950 <u>-51</u>	1951 <u>-52</u>	1952 <u>-53</u>	1953 <u>-54</u>	1954 <u>-55</u>
Average of farm size - acres (adj.)	219	218	216	215	215
Average no. of cows per farm	52	52	52	53	53
	£	£	£	£	£
<u>REVENUE FROM:-</u>					
Horses	17	22	20	16	5
Cast and fat cows	197	284	284	271	399
Cows and heifers	654	492	488	508	540
All other cattle	170	230	216	283	352
Sheep	531	557	658	849	829
Pigs	59	72	191	257	310
Poultry	12	14	14	14	28
TOTAL LIVESTOCK (i)	1640	1671	1871	2198	2463
Milk (and Cheese)	4831	5143	5625	5891	5790
Eggs	91	105	154	196	177
Wool	18	51	46	54	61
Other livestock produce	2	2	2	2	1
TOTAL L' STOCK PRODUCE (ii)	4942	5301	5827	6143	6029
Crop sales	311	29	317	363	329
Cereal Deficiency Payments	"	"	"	"	"
Grazing let	49	354	52	56	57
TOTAL CROPS (iii)	360	383	369	419	386
Marginal land grant	5	4	6	9	8
Fertiliser subsidy (netted)	"	"	"	"	"
Plough subsidy	20	1	76	63	64
All other subsidies and grants	76	100	66	43	58
TOTAL SUBSIDIES (iv)	101	105	148	115	130
Miscellaneous revenue	23	58	33	34	33
Perquisites, produce used, etc.	50	49	55	59	74
Shares to domestic account	102	112	117	123	128
TOTAL "OTHER REVENUE" (v)	175	219	205	216	235
TOTAL TRADING REV' E (i) - (v)	7218	7679	8420	9091	9243
CAPITAL REVENUE (EQUIP. SOLD)	129	115	174	151	110
TOTAL REVENUE	7347	7794	8594	9242	9353

APPENDIX TABLE VIIIAVERAGE LAND UTILISATION AND BREEDING STOCK NUMBERS - PER FARM29 HILL FARMS: 1951 to 1954 LAMB CROP YEARS

(Farms all from Highland Area and all producing Blackface lambs)

<u>Average of acres per farm:-</u>	<u>Lamb Crop Years:-</u>			
	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Ploughland crops	10	10	10	10
Hay and grass	42	45	45	45
Rough grazing	<u>2498</u>	<u>2500</u>	<u>2502</u>	<u>2503</u>
Total	<u>2550</u>	<u>2555</u>	<u>2557</u>	<u>2558</u>
 <u>Average - per farm - of:-</u>				
Cows	10	10	11	11
Ewes	890	887	893	902
Rams	31	31	30	28
Ewe hoggs	262	239	258	244

APPENDIX TABLE IXAVERAGE NUMBERS SOLD - CATTLE AND SHEEP - PER FARM29 HILL FARMS: 1951 to 1954 LAMB CROP YEARS

(Farms all from Highland Area and all producing Blackface lambs)

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	<u>Lamb Crop Years:-</u>			
	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Cows and heifers	3.9	2.1	2.1	3.0
Other cattle (including sink calves)	11.6	8.9	9.4	12.7
Ewes	136	155	154	146
Rams	6.9	7.6	8.6	5.9
Lambs	243	324	342	300
All other sheep	20	29	27	22

AVERAGE OF THE FARM ACCOUNT SUMMARY - PER FARM29 HILL FARMS: 1951 to 1954 LAMB CROP YEARS

(Farms all from Highland Area and all producing Blackface lambs)

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	<u>Lamb Crop Years:-</u>			
	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Average of farm size - acres (act'l)	2550	2555	2557	2558
Average of ewes per farm	890	887	893	902
	£	£	£	£
Trading Revenue (including subsidies and grants)	3399	3472	3829	3336
Trading Expenditure	<u>2212</u>	<u>2312</u>	<u>2380</u>	<u>2480</u>
Balance	1187	116 0	1449	856
Increase in stock and crop valuation	-	165	12	-
Decrease in stock and crop valuation	65	-	-	110
Balance	1122	1325	1461	746
<u>Deduct</u> Depreciation on equipment	<u>95</u>	<u>109</u>	<u>119</u>	<u>134</u>
PROFIT	1027	1216	1342	613
<u>Deduct</u> For farmer's manual	195	205	222	239
For wife's manual	44	40	46	35
SURPLUS	<u>£788</u>	<u>£971</u>	<u>£1074</u>	<u>£339</u>

VALUATION SUMMARIES - PER FARM

Opening valuation:-

	£	£	£	£
Equipment	376	421	453	507
Stock and crop	<u>4088</u>	<u>4023</u>	<u>4189</u>	<u>4202</u>
Total	<u>4464</u>	<u>4444</u>	<u>4642</u>	<u>4709</u>

Closing valuation:-

Equipment	421	454	508	516
Stock and crop	<u>4023</u>	<u>4188</u>	<u>4201</u>	<u>4092</u>
Total	<u>4444</u>	<u>4642</u>	<u>4709</u>	<u>4608</u>

APPENDIX TABLE XIAVERAGE OF THE FARM OUTPUTS AND CHARGES - PER FARM29 HILL FARMS: 1951 to 1954 LAMB CROP YEARS

(Farms all from Highland Area and all producing Blackface lambs)

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	<u>Lamb Crop Years</u>			
	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Average of farm size - acres (act'l)	2550	2555	2557	2558
Average of ewes per farm	890	887	893	902
	£	£	£	£
Gross cattle output (including subsidies & grants)	307	448	481	538
Gross sheep and wool output (ditto.)	2434	2581	2790	2117
Gross pig output	1	7	14	10
Gross poultry and egg output	12	19	11	18
Gross Livestock output	2754	3055	3296	2683
Gross crop output	68	77	34	22
Other subsidy and grant revenue	64	53	78	74
All other items	106	105	113	118
GROSS FARM OUTPUT	2992	3290	3521	2897
Deduct:-				
Concentrates and fodders	237	157	205	208
Grazing taken	202	209	235	259
Seeds bought	35	39	43	39
NET FARM OUTPUT	2518	2885	3038	2391
Deduct:-				
Lime and fertilisers	66	84	96	88
	2452	2801	2942	2303
Deduct:-				
Labour, except farmer and wife	705	800	809	834
Farmer and wife's manual	239	245	267	274
MARGIN	1508	1756	1866	1195
Deduct:-				
All other tenancy expenditure	625	678	671	722
	883	1078	1195	473
Deduct:-				
Depreciation on equipment	95	107	121	134
SURPLUS	788	971	1074	339

AVERAGE OF EXPENDITURE PER FARM

29 HILL FARMS: 1951 to 1954 LAMB CROP YEARS

(Farms all from Highland Area and all producing Blackface lambs)

	-----oOo-----			
	<u>Lamb Crop Years:-</u>			
	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Average of farm size - acres (act'l)	2550	2555	2557	2558
Average of ewes per farm	890	887	893	902
	£	£	£	£
<u>EXPENDITURE ON:-</u>				
Horses	1	-	-	-
Cattle	143	107	85	171
Sheep	199	205	221	126
Pigs	4	7	7	5
Poultry	4	5	3	2
TOTAL LIVESTOCK (i)	<u>351</u>	<u>324</u>	<u>316</u>	<u>304</u>
Concentrates	99	95	105	130
Bulk crop, fodders, roots	118	67	103	94
Grazing taken	203	210	235	259
Sundry livestock expenses	104	112	109	120
TOTAL LIVESTOCK EXPENSES (ii)	<u>524</u>	<u>484</u>	<u>552</u>	<u>603</u>
Seeds	35	39	43	39
Lime and fertilisers (net)	75	85	97	90
Sundry crop expenses	7	13	6	7
TOTAL CROP EXPENSES (iii)	<u>117</u>	<u>137</u>	<u>146</u>	<u>136</u>
LABOUR (excl'g farmer and wife) (iv)	<u>705</u>	<u>800</u>	<u>809</u>	<u>834</u>
Implement repairs and tools	40	48	41	48
Contract work	69	68	69	79
Fuel, light and power	31	36	34	39
Repairs to buildings, fences, drains	43	41	33	43
Rent	161	162	163	164
Rates (as occupier)	5	7	7	7
Insurances - general	7	9	9	9
Car running expenses	49	66	68	69
Interest	8	10	10	9
Carriage	44	51	53	59
Miscellaneous	58	69	70	77
TOTAL "OTHER EXPENSES" (v)	<u>515</u>	<u>567</u>	<u>557</u>	<u>603</u>
TOTAL TRADING EXPENDITURE (i) - (v)	<u>2212</u>	<u>2312</u>	<u>2380</u>	<u>2480</u>
Buildings and improvements	25	24	13	24
Implements bought	74	82	122	30
Cars bought	64	61	45	151
TOTAL CAPITAL EXPENDITURE	<u>163</u>	<u>167</u>	<u>180</u>	<u>205</u>
TOTAL EXPENDITURE	<u>2375</u>	<u>2479</u>	<u>2560</u>	<u>2685</u>

When the estimate used against the manual work of farmer and wife is added to the Trading Expenditure above, the total becomes:-

	£	£	£	£
Trading Expenditure increased by farmer and wife estimate	2451	2557	2648	2754

AVERAGE OF REVENUE PER FARM

29 HILL FARMS: 1951 to 1954 LAMB CROP YEARS

(Farms all from Highland Area and all producing Blackface lambs)

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	<u>Lamb Crop Years:-</u>			
	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
Average of farm size - acres (act'l)	2550	2555	2557	2558
Average of ewes per farm	890	887	893	902
	£	£	£	£
<u>REVENUE FROM:-</u>				
Horses	<u>7</u>	<u>3</u>	<u>6</u>	<u>5</u>
Cows and heifers	89	69	79	81
Other cattle - mainly store	<u>260</u>	<u>257</u>	<u>287</u>	<u>375</u>
TOTAL CATTLE	<u>349</u>	<u>326</u>	<u>366</u>	<u>456</u>
Ewes	393	484	515	384
Rams	40	50	45	19
Lambs	592	805	974	738
Other sheep	<u>100</u>	<u>154</u>	<u>147</u>	<u>131</u>
TOTAL SHEEP	<u>1125</u>	<u>1493</u>	<u>1681</u>	<u>1272</u>
Pigs	<u>3</u>	<u>13</u>	<u>22</u>	<u>10</u>
Poultry	<u>2</u>	<u>4</u>	<u>1</u>	<u>1</u>
TOTAL LIVESTOCK (i)	<u>1485</u>	<u>1839</u>	<u>2076</u>	<u>1744</u>
Wool	1445	1241	1307	1129
Eggs	15	21	17	20
Other livestock produce	<u>28</u>	<u>8</u>	<u>9</u>	<u>11</u>
TOTAL LIVESTOCK PRODUCE (ii)	<u>1488</u>	<u>1270</u>	<u>1333</u>	<u>1160</u>
Crop sales	29	29	25	22
Cereal Deficiency Payments	-	-	-	-
Grazing let	<u>17</u>	<u>23</u>	<u>13</u>	<u>18</u>
TOTAL CROPS (iii)	<u>46</u>	<u>52</u>	<u>38</u>	<u>40</u>
Hill cattle subsidy	79	88	124	110
Calf subsidy	16	18	35	40
Attestation	16	30	41	50
Hill sheep subsidies	113	-	-	-
Lime and fertiliser subsidy (netted)	-	-	-	-
Marginal land grant	13	14	18	25
Drainage, bracken etc. grants	40	48	48	44
L.S. Act grants	14	3	-	-
Plough subsidy	-	<u>11</u>	<u>14</u>	<u>11</u>
TOTAL SUBSIDIES (iv)	<u>291</u>	<u>212</u>	<u>280</u>	<u>280</u>
Miscellaneous revenue	19	17	17	20
Perquisites, produce used, etc.	51	56	58	61
Shares to domestic account	19	26	27	31
TOTAL "OTHER REVENUE" (v)	<u>89</u>	<u>99</u>	<u>102</u>	<u>112</u>
TOTAL TRADING REVENUE (i) - (v)	<u>3399</u>	<u>3472</u>	<u>3829</u>	<u>3336</u>
CAPITAL REVENUE (EQUIPMENT SOLD)	<u>23</u>	<u>25</u>	<u>5</u>	<u>63</u>
TOTAL REVENUE	<u>3422</u>	<u>3497</u>	<u>3834</u>	<u>3399</u>

APPENDIX TABLE XIVAVERAGE CROPPING INCREASES PER FARM

11 CROPPING FARMS OF UNDER 175 ACRES
 11 CROPPING FARMS OF OVER 175 ACRES

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<u>UNDER 175 ACRES</u>	<u>Crop of:-</u>		
	<u>1952</u>	<u>1953</u>	<u>1954</u>
Wheat	5.1	6.1	7.2
Barley	2.7	2.4	3.4
Oats	36.5	34.6	34.5
Mashlum and Beans	.8	1.4	.7
Potatoes	9.3	9.0	8.5
" Land Let	1.9	2.7	2.5
Arable silage	-	-	-
Turnips and swedes	8.0	7.8	7.5
Kale, etc.	1.3	1.4	1.1
Rotation Hay (a)	17.3	16.1	17.3
Rotation Grazing	37.3	39.0	37.5
Timothy Hay	-	-	-
Meadow Hay	-	-	-
Permanent Grazing	1.1	1.1	.8
Rough Grazing	9.9	9.6	13.4
FARM ACRES	131.2	131.2	134.4

<u>OVER 175 ACRES</u>	<u>Crop of:-</u>		
	<u>1952</u>	<u>1953</u>	<u>1954</u>
Wheat	11.7	11.2	14.2
Barley	10.6	9.6	5.0
Oats	62.7	65.5	59.4
Mashlum and Beans	7.4	5.8	5.3
Potatoes	19.3	19.4	17.5
" Land Let	2.7	1.4	1.3
Arable silage	1.7	2.2	2.2
Turnips and Swedes	16.6	15.9	15.1
Kale, etc.	2.3	2.9	5.2
Rotation Hay (a)	30.2	29.1	37.3
Rotation Grazing	107.8	107.6	108.0
Timothy Hay	-	-	-
Meadow Hay	-	-	-
Permanent Grazing	3.4	5.8	5.7
Rough Grazing	29.9	45.6	45.7
FARM ACRES	306.3	322.0	321.9

Note (a) On some of the farms this acreage will include land from which grass silage was taken.

AVERAGE LAND UTILISATION - PER FARM

11 CROPPING FARMS OF UNDER 175 ACRES
 11 CROPPING FARMS OF OVER 175 ACRES

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<u>AVERAGE OF ACRES PER FARM</u>	<u>LAND UTILISATION</u>		
	1952	1953	1954
	<u>-53</u>	<u>-54</u>	<u>-55</u>
<u>UNDER 175 ACRES</u>			
Ploughland crops	65.6	65.4	65.4
Hay and grass	55.7	56.2	55.6
Rough grazing	9.9	9.6	13.4
TOTAL	<u>131.2</u>	<u>131.2</u>	<u>134.4</u>
<u>OVER 175 ACRES</u>			
Ploughland crops	135	133.9	125.2
Hay and grass	141.4	142.5	151.0
Rough grazing	29.9	45.6	45.7
	<u>306.3</u>	<u>322.0</u>	<u>321.9</u>

APPENDIX TABLE XVIAVERAGE VALUATION SUMMARIES - PER FARM

11 CROPPING FARMS OF UNDER 175 ACRES
 11 CROPPING FARMS OF OVER 175 ACRES

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		1952	1953	1954
		<u>-53</u>	<u>-54</u>	<u>-55</u>
<u>UNDER 175 ACRES</u>		£	£	£
Opening Val'n.	Equipment	1374	1351	1492
	Stock and Crop	3306	3757	3759
	Total	<u>4680</u>	<u>5108</u>	<u>5251</u>
Closing Val'n.	Equipment	1351	1492	1535
	Stock and Crop	3757	3759	3661
	Total	<u>5108</u>	<u>5251</u>	<u>5196</u>
<u>OVER 175 ACRES</u>		£	£	£
Opening Val'n.	Equipment	2012	2434	2853
	Stock and Crop	6476	7014	7674
	Total	<u>8488</u>	<u>9448</u>	<u>10527</u>
Closing Val'n.	Equipment	2434	2853	3001
	Stock and Crop	7014	7674	7194
	Total	<u>9448</u>	<u>10527</u>	<u>10195</u>

APPENDIX TABLE XVII

AVERAGE OF THE FARM ACCOUNT SUMMARY - PER FARM

11 CROPPING FARMS OF UNDER 175 ACRES

11 CROPPING FARMS OF OVER 175 ACRES

4 YEAR IDENTICAL SAMPLE - 1951-52 to 1954-55

	<u>UNDER 175 ACRES</u>			<u>OVER 175 ACRES</u>		
	11			11		
		<u>Years:-</u>			<u>Years:-</u>	
Number of farms	1952	1953	1954	1952	1953	1954
	<u>-53</u>	<u>-54</u>	<u>-55</u>	<u>-53</u>	<u>-54</u>	<u>-55</u>
Average of farm size - acres (adj.)	124	124	124	284	288	288
	£	£	£	£	£	£
Trading Revenue (including subsidies and grants)	4624	5095	5132	12631	12643	14592
Trading Expenditure	3881	4012	3980	10573	11188	12375
Balance	743	1083	1152	2058	1455	2217
Increase in stock and crop valuation	451	2	-	538	660	-
Decrease in stock and crop valuation	-	-	98	-	-	480
Balance	1194	1085	1054	2596	2115	1737
Deduct Depreciation on equipment	318	295	302	482	599	624
PROFIT	876	790	752	2114	1516	1113
Deduct Estimate for farmer's manual	275	318	320	170	212	203
Estimate for wife's manual	66	73	68	18	25	37
SURPLUS	535	399	364	1926	1279	873

APPENDIX TABLE XVIII(a)

AVERAGE OF THE FARM OUTPUTS AND CHARGES - PER FARM

11 CROPPING FARMS OF UNDER 175 ACRES

	Years:-		
	1952	1953	1954
	<u>-53</u>	<u>-54</u>	<u>-55</u>
Average of farm size - acres (adj.)	124	124	124
	£	£	£
Gross cattle output (including subsidies and grants)	943	1123	1170
Gross Sheep Output	382	365	338
Gross pig output	259	306	227
Gross poultry and egg output	<u>422</u>	<u>356</u>	<u>312</u>
Gross livestock output (i)	<u>2006</u>	<u>2150</u>	<u>2047</u>
Gross output - Cereals and straw	823	683	917
" " - Potatoes	981	900	910
Other crop output	<u>93</u>	<u>138</u>	<u>74</u>
Gross crop output (ii)	<u>1897</u>	<u>1721</u>	<u>1901</u>
Total gross livestock and crop output ((i) + (ii))	3903	3871	3948
Other subsidy and grant revenue	112	88	60
All other items	<u>137</u>	<u>(-5)(a)</u>	<u>133</u>
GROSS FARM OUTPUT	4152	3954	4141
<u>Deduct:-</u>			
Concentrates and fodders	459	481	585
Grazing taken	12	22	22
Seeds bought	<u>238</u>	<u>140</u>	<u>152</u>
NET FARM OUTPUT	3443	3311	3382
<u>Deduct:-</u>			
Lime and fertilisers	<u>506</u>	<u>398</u>	<u>418</u>
	2937	2913	2964
<u>Deduct:-</u>			
Labour, except farmer and wife	839	950	1012
Farmer and wife's manual	<u>341</u>	<u>391</u>	<u>388</u>
MARGIN	1757	1572	1564
<u>Deduct:-</u>			
"Implement upkeep, power and transport"	496	486	506
Rent, rates and insurance	181	182	188
Tenancy maintenance exp'e	101	54	61
Other tenancy expenditure	<u>149</u>	<u>156</u>	<u>143</u>
	830	694	666
<u>Deduct:-</u>			
Depreciation on equipment	<u>295</u>	<u>295</u>	<u>302</u>
SURPLUS	<u>535</u>	<u>399</u>	<u>364</u>

(a) Note. This figure is negative as it includes a valuation fall for the item "Cultivations and Crops in Ground".

APPENDIX TABLE XVIII (b)

AVERAGE OF THE FARM OUTPUT AND CHARGES - PER FARM

11 CROPPING FARMS OF OVER 175 ACRES

	Years:-		
	1952	1953	1954
	<u>-53</u>	<u>-54</u>	<u>-55</u>
Average of farm size - acres (adj.)	284	288	288
	£	£	£
Gross cattle output (including subsidies and grants)	2194	2641	2793
Gross sheep and wool output (ditto.)	1316	1098	1173
Gross pig output	298	129	203
Gross poultry and egg output	<u>137</u>	<u>103</u>	<u>109</u>
Gross livestock output (i)	<u>3945</u>	<u>3971</u>	<u>4278</u>
Gross output - Cereals and straw	1832	2014	1682
" " - Potatoes	1729	1787	1441
Other crop output	<u>598</u>	<u>158</u>	<u>452</u>
Gross crop output (ii)	<u>4159</u>	<u>3959</u>	<u>3575</u>
Total gross livestock and crop output ((i) + (ii))	8104	7930	7853
Other subsidy and grant revenue	99	139	155
All other items	<u>208</u>	<u>143</u>	<u>261</u>
GROSS FARM OUTPUT	8411	8212	8269
<u>Deduct:-</u>			
Concentrates and fodders	521	581	718
Grazing taken	10	9	9
Seeds bought	<u>481</u>	<u>552</u>	<u>481</u>
NET FARM OUTPUT	<u>7399</u>	<u>7070</u>	<u>7061</u>
<u>Deduct:-</u>			
Lime and fertilisers	<u>791</u>	<u>943</u>	<u>939</u>
	6608	6127	6122
<u>Deduct:-</u>			
Labour, except farmer and wife	2151	2187	2364
Farmer and wife's manual	<u>188</u>	<u>237</u>	<u>240</u>
MARGIN	4269	3703	3518
<u>Deduct:-</u>			
"Implement upkeep, power and transport"	944	923	978
Rent, rates and insurance	442	458	496
Tenancy maintenance exp'e	168	176	237
Other tenancy expenditure	<u>307</u>	<u>268</u>	<u>310</u>
	2408	1878	1497
<u>Deduct:-</u>			
Depreciation on equipment	<u>482</u>	<u>599</u>	<u>624</u>
SURPLUS	<u>1926</u>	<u>1279</u>	<u>873</u>