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Oats in Cost of production

(O.S.)

WITHDRAWN

THE WEST OF SCOTLAND AGRICULTURAL COLLEGE

OAT COSTINGS, 1955 CROP
AVERAGES FOR 28 BINDER-CUT CROPS

ECONOMICS DEPARTMENT
REPORT No. 37
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6, BLYTHSWOOD SQUARE,
GLASGOW, C.2.

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O A T C O S T I N G S, 1 9 5 5 C R O P.

AVERAGES FOR 28 BINDER-CUT CROPS

(WITH ADDITIONAL FIGURES FOR 6 COMBINED CROPS)

FOREWORD

The main part of this report gives the results of the costing of 28 crops of oats harvested by binder in 1955. Figures obtained from 6 crops harvested by combine are included in the section on field operations. Otherwise this small and somewhat untypical group of combined crops has been excluded from the main report and is recorded separately in Appendix B.

Due to rather lower market prices earlier in 1956 some farmers did not thresh until well into the summer of that year. The preparation of the cost figures was thus somewhat delayed.

The geographical distribution of the farms which supplied cost records was as follows:-

| | |
|--------------------|-----------|
| Dumfriesshire | 11 |
| Lanarkshire | 5 |
| Wigtownshire | 5 |
| West Perthshire | 5 |
| Ayrshire | 1 |
| Kirkcudbrightshire | 1 |
| Total | <u>28</u> |

The crop was secured in good condition but yields were perhaps somewhat lighter because of dry weather during the spring and the unusually dry and sunny summer.

Grateful acknowledgment is made of the help received from the farmers who took part in these investigations. The preparation of the field costings and the handling of the statistical material was the work of various members of staff.

This report, prepared by J. F. Macpherson, is based on cost records handled by several members of staff. The tables in the Appendix were prepared by J. A. R. Mitchell.

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SUMMARY

The summarised averages are shown below:-

| | |
|--|---------------------------|
| Number of cost records | 28 |
| Total area costed | 516 acres |
| Area range costed | 3 - 95 acres |
| Average area costed | 18.4 acres |
| Average yield per acre: Grain | 23.8 cwt. |
| Grain yield range | 14.0 - 34.0 cwt. per acre |
| Average yield per acre: Straw | 23.2 cwt. |
| Average Net Grain Cost per Acre | £22.17/- |
| Average Net Grain Cost per Ton | £19. 4/- |
| Average Net Grain Cost per acre (excluding "overhead" estimate) | £16.14/- |
| Average Net Grain Cost per Ton (excluding "overhead" estimate) | £14. 1/- |
| Average hours worked per acre: | |
| Man Hours | 36.0 |
| Horse Hours | 3.3 |
| Tractor Hours | 11.5 |

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THE COSTING FIGURES

Some General Information

Of the varieties of oat grown, Yielder, Blenda and Ayr Commando were the most common. 53% of the seed sown was purchased, the remainder being home grown. The acreage seeding rate over the whole sample was 1.8 cwt. (4.8 bushels) per acre.

The grain yield ranged from 14.0 to 34.0 cwt. per acre, with an average of 23.8 cwt.

The adreages costed varied from 3 to 95, the latter large acreage comprising several fields on one farm. Rental values of land were from 15/- to 41/- per acre with an average of 28/- per acre.

Of the twenty eight oat crops costed, fourteen were taken out of lea.

On three farms the ploughing was done by horses, on two by tractor and horse and on the remaining twenty three by tractor alone.

Seed was sown by hand on five farms, by horse-drawn seed drill on two and by tractor-drawn seed drill on nineteen. On the two remaining farms seed and manure were drilled together by tractor drawn combine drill.

Of the twelve crops sprayed, six were done by the farmer's own machinery and six by contract hired equipment.

In two cases the cutting of the crop was done by contract.

The costed crop was threshed by the farm mill on five of the farms, by hired mill on nineteen (one of these out of the stook) and by both farm and hired mill on the remaining two farms.

Variations in Yield

The following table shows the crops grouped according to yield.

| <u>Yield of Grain Per Acre (Cwt)</u> | <u>No. of Crops</u> |
|--|---------------------|
| 14 - 18 | 4 |
| 18 - 22 | 7 |
| 22 - 26 | 5 |
| 26 - 30 | 4 |
| 30 - 34 | 8 |

Variations in Cost

The cost, including the overhead estimates, ranged from £11 to £38 per ton. This unusually high cost per ton was due to a low yield per acre combined with particularly high dung residues from previous crops.

Yield per acre is an important factor affecting cost per ton. The table below shows:-

| <u>Cost of Grain Per Ton</u> | <u>No. of Crops</u> | <u>Average Grain Yield for Group</u> |
|----------------------------------|-------------------------|--|
| Under £14 | 3 | 33 cwt. |
| £14 - £18 | 7 | 27 " |
| £18 - £22 | 11 | 23 " |
| £22 - £26 | 4 | 18½ " |
| £26 - £30 | 1 | 21 " |
| Over £30 | 2 | 14 " |

Labour and Power

On average it took 27 man hours per acre to handle the crop up to the completion of the harvest. Threshing required an additional 9 man hours per acre making a total of 36 man hours per acre for the crop threshed out.

$3\frac{1}{4}$ horse hours and $11\frac{1}{2}$ tractor hours were required per average acre for all work from preparatory cultivations to crop threshed out.

An analysis of the labour employed showed as follows:-

| | <u>Hours per Acre</u> | |
|---|-----------------------|--------------------------|
| Machine operators and attendants on contract work | | .93 |
| Casual workers: Hired | 2.82 | |
| Neighbours assisting | <u>1.95</u> | 4.77 |
| Regular farm staff and family | | <u>30.30</u> |
| | | <u><u>36.00</u>hours</u> |

The labour and power costs per average acre were £9. 1. 9. made up as follows:-

| | |
|-------------------------------|-------------------------|
| Work - Preparation and Sowing | £2.17.10. |
| Summer | 4. 1. |
| Harvesting | 3.12. 2. |
| Threshing | <u>2. 7. 8.</u> |
| Per Acre | <u><u>£9. 1. 9.</u></u> |

When analysed by type of labour and power this £9. 1. 9. per acre was:-

| | |
|---|-------------------------|
| Contract work inclusive of machine hire | 19.11. |
| Casual workers | 14. 9. |
| Regular farm staff and family | 4.19. 8. |
| Farm horse work | 4.11. |
| Farm tractor work | <u>2. 2. 6.</u> |
| Per Acre | <u><u>£9. 1. 9.</u></u> |

"Return" from the Crop

The estimated average return was:-

| | <u>Per Acre</u> | |
|---|----------------------------|----------------------------|
| | <u>Including Overheads</u> | <u>Excluding Overheads</u> |
| Value of grain at actual market (or estimated marketable) value | £26. 9 | £26. 9 |
| Deficiency payment received | <u>Nil</u> | <u>Nil</u> |
| | 26. 9 | 26. 9 |
| Less Net Grain Cost, after crediting straw | <u>22.17</u> | <u>16.14</u> |
| Surplus | <u><u>£3.12</u></u> | <u><u>£9.15</u></u> |

| | <u>Per Ton</u> | |
|---|----------------------------|----------------------------|
| | <u>Including Overheads</u> | <u>Excluding Overheads</u> |
| Value of grain at actual market (or estimated marketable) value | £22. 4 | £22. 4 |
| Deficiency Payment received | <u>Nil</u> | <u>Nil</u> |
| | 22. 4. | 22. 4 |
| Less Net Grain Cost, after crediting straw | <u>19. 4</u> | <u>14. 1</u> |
| Surplus | <u><u>£3. 0</u></u> | <u><u>£8. 3</u></u> |

Labour and Power Use by Operations

This section gives time and cost figures per acre for some of the operations required in handling the oat crop.

The data for this have been taken from the 28 records of binder harvested crops and also from some field operations recorded for the 6 combined crop costs which are not included in the main report but are shown in Table I and II in Appendix B.

The averages for each operation are based on the acreage covered for that operation. The table below shows this, giving the number of records from which the separate operations were calculated.

| | No. of Records | Acreage Covered | Per Acre | | | Per Acre Total Cost £. S. D. |
|----------------------|----------------|-----------------|-----------|-------------|---------------|---------------------------------|
| | | | Man Hours | Horse Hours | Tractor Hours | |
| Ploughing (Tractor) | 28(5) | 563 | 3.8 | - | 3.8 | 1. 7. 7. |
| Discing | 6 | 84 | .6 | - | .6 | 4. 7. |
| Harrowing | 30(6) | 618 | .6 | - | .6 | 4. 6. |
| Sowing Seed | 22(3) | 444 | 1.1 | - | .6 | 5.11. |
| Sowing Fertiliser | 10(2) | 232 | .6 | - | .6 | 4. 0 |
| Rolling | 25(4) | 564 | .4 | - | .4 | 2. 7. |
| Spraying | 8(2) | 160 | .2 | - | .2 | 1. 6. |
| Spraying (Contract) | 7(1) | 149 | .1 | - | .1 | 11. 9. |
| Cutting | 25 | 496 | 2.1 | - | 1.1 | 11. 5. |
| Stooking | 28 | 516 | 4.9 | - | - | 15. 4. |
| Leading and Stacking | 27 | 482 | 8.7 | .1 | 2.8 | 1.18. 2. |
| Thatching | 17 | 340 | 3.7 | - | neg. | 12. 5. |
| Threshing | 18 | 236 | 9.6 | .1 | 1.2 | 2.16. 9. |

The figures in brackets show the number of records taken from the costings of the combined crops.

The figures given of "Total Cost" cover only man, horse and tractor work and exclude depreciation on all equipment (other than horses and tractors) used in the operations.

COSTING METHODS AND CHARGES

METHOD - The costing figures were obtained, not by full farm costing, but by "enterprise" costing. Thus the items included are partly actual costs based on purchase price and partly estimated costs. The former, that is actual costs incurred on each crop, include purchased seeds, manures and materials. Estimated cost items include the value of home-grown seed and the rates used per hour of tractor and of horse work. One other estimate is the rate charged for work done on the crop by the farmer or members of his family. This item is covered by means of the rates per hour given below.

Dung applied is taken at estimated cost. All fertilisers are at net purchase price.

All the sections which relate to Labour and Power include the cost of man, horse and tractor work and also of any contract work, or casual labour. All work done by family labour or by the farmer and his wife has been charged.

Purchased seeds were charged at cost price and home grown seeds at about 75% of their market value.

Depreciation on special equipment covers depreciation not included with the share of farm general expenses (overhead) charge, e.g. dung loaders and spreaders, spraying machines, etc.

All "Materials" and other expenses were entered at actual cost, for example spraying, straw bought for thatching, binder twine, contract threshing etc.

The rent charge is based on the agreed rental value of the field costed.

The calculation of manurial residues "from previous crops" and "to following crops" was based on the Advisory Leaflet, "Residual Values of Fertilisers and Feeding Stuffs" issued by the Department of Agriculture for Scotland.

The value of residues from lea period is based on the estimated grass seed costs and the number of years in lea; the turf of older leas being given a greater value than that of younger ones.

The estimated cost of applying dung in the rotation was written off over the same period as the cost of the dung itself and this item appears as "Dung and application this crop" in Table I.

The terms "Share of Farm General Expenses" and "Overheads" are used as having an identical meaning.

The "overhead" expenses are difficult to estimate, since neither the complete financial accounts for the farms nor information as to the sharing of overheads between the different enterprises on the farms, is available. The "overhead" figures which have been used are based on a general average obtained from a sample of financial accounts of Scottish farms, and this is applied to the crop costings in proportion to the labour costs, to the number of tractor and horse hours (tractor - equivalent hours), and to the acreage used for the crop. The result of this is to give an "overhead" charge based on a national average instead of on the figure for each individual farm. The rates charged for "overheads" are shown in the section on charges.

CHARGES - A summary of these is as follows:-

The rates used for labour throughout the costing were:-

Hired workers at actual hourly rate paid, plus about 2d. per hour to allow for holiday time, sick time, etc., over the year.

Family labour at rates approximately equivalent to those for similar hired labour. Examples of hourly rates are:-

| | | | |
|------------------------|-------|-----------------------------|-------|
| Farmer | 3/4d. | Wife | 2/4d. |
| Sons (over 21) | 3/4d. | Daughters (over 21) | 2/4d. |
| Sons (over 16) | 1/7d. | Daughters (16 yrs) | 1/6d. |

Horse and Tractor work were charged at hourly rates of:-

| | |
|---|-------|
| Horse work (excluding man) | 1/6d. |
| Wheeled tractor (excluding man) | 3/9d. |
| Tracklaying tractor (excluding man) | 5/9d. |

The rates used for "overheads" in the 1955 costing year were:-

| | <u>Dairy Farms</u> | <u>Other Farms</u> |
|--|--------------------|--------------------|
| 1. For each acre costed | 20/- | 19/6d. |
| 2. For each £ of farm labour used on the crop | 6/6d. | 6/- |
| 3. For each "tractor equivalent hour", i.e. the tractor hours plus one-quarter of the horse hours worked on the crop | 8/- | 5/3d. |

These three charges, added together, give the total of "overheads".

By means of these "overheads", estimated charges are brought into the cost for the following (and other) items:-

1. The share of the farm bill for wages, fuel, light and power, and for tractor depreciation and repairs which cannot be allocated to any particular crop or department.
2. A share of car running expenses and depreciation.

3. A share of miscellaneous farm expenses.
4. A share of repairs to buildings, fences and drains.
5. Shares of implement repairs, rates, insurance and depreciation on tenant's fixtures and normal farm implements.

A credit of one-eighth of the gross cost is allowed against straw; the cost of the grain being correspondingly reduced.

APPENDIX A

OAT CROP OF 1955

28 BINDER CUT CROPS.

| | |
|-----------|---|
| TABLE I | Average Costs per Acre and per Ton |
| TABLE II | Summary of Return from Grain |
| TABLE III | Summary of Average Manual, Tractor and Horse Labour used per Acre |
| TABLE IV | Summary of Average Quantities of Manures and Seeds used per Acre |
| TABLE V | Average Costs - By Stages - per Acre and per Ton |
| TABLE VI | Hours and Cost of Labour and Power per Acre |
| TABLE VII | Some Operation Costs |

TABLE I
OAT CROP OF 1955
SUMMARY OF COSTS PER ACRE AND PER TON

28 BINDER-CUT CROPS

| | |
|---------------------------------|-----------------------------------|
| Total acreage costed 516 | Average yield per acre:- |
| Acreage range costed 3-95 | 23.8 cwt grain |
| Average acreage costed ... 18.4 | 23.2 cwt straw |
| | Grain Yield Range 14.0 - 34.0 cwt |

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| <u>ITEM</u> | <u>Average Cost</u> <u>per Acre</u> <u>£ - S.</u> |
|--|---|
| <u>Labour</u> (excluding machine operators on contract work) | 5 - 13 |
| <u>Power</u> Farm horses | 5 |
| Farm tractors | 2 - 1 |
| Contract services (inclusive cost) | 1 - 0 |
| Depreciation on special equipment | 7 |
| <u>Materials, etc.</u> | |
| <u>Seed</u> | 2 - 18 |
| <u>Dung,</u> | £ - S. |
| Dung and application this crop | 1 - 1 |
| (+) Dung and application from past | <u>14</u> |
| | 1 - 15 |
| (-) Dung and application to future | <u>18</u> Not 17 |
| <u>Lime and fertilisers</u> | |
| This crop | 1 - 0 |
| (+) From previous crops | <u>3 - 0</u> |
| | 4 - 0 |
| (-) To future crops | <u>2 - 4</u> Net 1 - 16 |
| <u>Residues from Lca Period</u> | Not 1 - 15 |
| <u>Oil and fuel (other than tractors)</u> | 3 |
| <u>Sundries</u> | 19 |
| <u>Rent</u> | 1 - 8 |
| <u>Share of Farm General Expenses</u> | 7 - 0 |
| <u>Transport and marketing costs</u> | <u>- -</u> |
| GROSS COST | 26 - 2 |
| <u>Credit</u> Value placed on straw | 3 - 5 |
| NET GRAIN COST - PER ACRE | <u>£22 - 17</u> |
| NET GRAIN COST - PER TON | <u>£19 - 4</u> |

TABLE II
OAT CROP OF 1955
SUMMARY OF RETURN FROM GRAIN - IF MARKETED
28 BINDER-CUT CROPS

Average yield per acre 23.8 cwt grain

| | <u>Per Acre</u> | <u>Per Ton</u> |
|--|------------------------|-----------------------|
| | £. s. | £. s. |
| Value of grain at actual market (or estimated marketable) value | 26 - 9 | 22 - 4 |
| Deficiency payment received | <u>Nil</u> | <u>Nil</u> |
| | 26 - 9 | 22 - 4 |
| <u>Less</u> Not Grain Cost, after crediting straw | <u>22 - 17</u> | <u>19 - 4</u> |
| SURPLUS | <u><u>£ 3 - 12</u></u> | <u><u>£ 3 - 0</u></u> |

TABLE III
OAT CROP OF 1955
SUMMARY OF AVERAGE MANUAL, TRACTOR AND HORSE LABOUR USED PER ACRE
28 BINDER-CUT CROPS

| <u>Operation</u> | <u>Manual Hours</u> | <u>Tractor Hours</u> | <u>Horse Hours</u> |
|--------------------------|-------------------------|--------------------------|------------------------|
| Pre-Harvest | 8.78 | 6.08 | 3.09 |
| Harvesting and Threshing | 27.22 | 5.43 | .17 |
| Total | <u>36.00</u> | <u>11.51</u> | <u>3.26</u> |

TABLE IV
OAT CROP OF 1955
SUMMARY OF AVERAGE QUANTITIES OF MATERIALS PER ACRE
28 BINDER-CUT CROPS

| <u>MATERIAL</u> | | <u>Area Dressed Only</u> | | <u>Overall Average</u> |
|------------------------|-------------------------------|--------------------------|---------------------|------------------------|
| <u>MANURES</u> | <u>No. of Crops Using</u> | <u>Acres</u> | <u>Cwt per acre</u> | <u>Per Acre, Cwt.</u> |
| Dung | 2 | 50 | 220 | 21.3 |
| Limo | 1 | 10 | 16 | .3 |
| Fertilisers: | | | | |
| Straights. Nitrogenous | - | - | - | - |
| Potassic | - | - | - | - |
| Phosphatic | 6 | 87.5 | 3.07 | .5 |
| Compounds | 7 | 143.5 | 2.84 | .8 |
| <u>SEEDS</u> | | | | |
| Home-grown | | | | .8 |
| Purchased | | | | 1.0 |

TABLE V
OAT CROP OF 1955
AVERAGE COSTS - BY STAGES - PER ACRE AND PER TON
28 BINDER-CUT CROPS

| | |
|-----------------------------------|--------------------------|
| Total acreage costed 516 | Average yield per acre:- |
| Acreage range costed 3 - 95 | 23.8 cwt grain |
| Average acreage costed 18.4 | 23.2 cwt straw |

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| | <u>Crops Using</u> | <u>Averages Per Acre</u> | <u>Averages Per Ton of Grain</u> |
|---|--------------------|--------------------------|----------------------------------|
| | | £. s. | £. s. |
| Dung | 2 | 19 | |
| Labour and Power: Applying Dung | | 3 | |
| Special equipment depreciation | | 2 | |
| Lime | 1 | 1 | |
| Slag | - | - | |
| Mineral Phosphates | - | - | |
| Rotational Fertilisers | <u>13</u> | 19 | |
| Seeds: Home Grown | | 1- 4 | |
| Seeds: Purchased | | 1-13 | |
| Labour and Power: Preparing and Sowing | | 2-15 | |
| Materials and Sundries | | - | |
| CROP IN GROUND | | <u>7-16</u> | |
| Labour and Power: Summer Work | | 4 | |
| Special equipment depreciation | | 1 | |
| Materials and Sundries | | 2 | |
| Labour and Power: Harvesting | | 3-12 | |
| Special equipment depreciation | | - | |
| Materials and Sundries | | <u>13</u> | |
| CROP HARVESTED | | 12- 8 | <u>10- 8</u> |
| Labour and Power: Threshing | | 2- 8 | 2- 0 |
| Special equipment depreciation | | 5 | 4 |
| Materials and Sundries | | 6 | <u>5</u> |
| CROP THRESHED | | 15- 7 | 12-17 |
| Rent | | 1- 8 | 1- 4 |
| Share of Farm General Expenses | | <u>7- 0</u> | <u>5-18</u> |
| | | 23-15 | 19-19 |
| <u>Add</u> Residues from previous crops | | <u>5- 9</u> | <u>4-12</u> |
| | | 29- 4 | 24-11 |
| <u>Less</u> Residues to following crops | | <u>3- 2</u> | <u>2-12</u> |
| | | 26- 2 | 21-19 |
| <u>Less</u> Value placed on straw | | <u>3- 5</u> | <u>2-15</u> |
| NET GRAIN COST | | <u>£22-17</u> | <u>£19- 4</u> |

| | <u>Residues From Previous Crops</u> | | <u>Residues to Following Crops</u> | |
|---------------------------------|-------------------------------------|----------------|------------------------------------|----------------|
| | <u>Per Acre</u> | <u>Per Ton</u> | <u>Per Acre</u> | <u>Per Ton</u> |
| | £. s. | £. s. | £. s. | £. s. |
| Dung | 10 | 8 | 14 | 11 |
| Labour and Power: Applying Dung | 4 | 4 | 4 | 4 |
| Lime | 1- 6 | 1- 2 | 19 | 16 |
| Fortilisers | 1-14 | 1- 8 | 1- 5 | 1- 1 |
| Residues from lea period | 1-15 | 1- 9 | - | - |
| | <u>5- 9</u> | <u>4-11</u> | <u>3- 2</u> | <u>2-12</u> |

TABLE VI
OAT CROP OF 1955

HOURS AND COST OF LABOUR AND POWER PER ACRE: 28 BINDER CUT CROPS

| <u>HOURS PER ACRE</u> | <u>Stages</u> | | | | | |
|----------------------------|--------------------------|-----------------------------------|------------------------|-------------------|------------------|-----------------|
| | <u>Applying Dung</u> | <u>Preparation and Sowing</u> | <u>Summer Work</u> | <u>Harvesting</u> | <u>Threshing</u> | <u>Total</u> |
| Contract Machine Operators | - | Neg. | .03 | .03 | .87 | .93 |
| Casual, (Note (a)) | - | .11 | - | 1.84 | 2.82 | 4.77 |
| All farm staff | .40 | 8.17 | .07 | 16.19 | 5.47 | 30.30 |
| Total Manual | .40 | 8.28 | .10 | 18.06 | 9.16 | 36.00 |
| Horse: Contract | - | - | - | - | - | - |
| Farm | - | 3.09 | - | .14 | .03 | 3.26 |
| Total Horse | - | 3.09 | - | .14 | .03 | 3.26 |
| Tractor: Contract | - | - | .03 | .02 | .38 | .43 |
| Farm | .29 | 5.72 | .04 | 3.78 | 1.25 | 11.08 |
| Total Tractor | .29 | 5.72 | .07 | 3.80 | 1.63 | 11.51 |
| Farm Lorry | - | - | - | - | - | - |
| <hr/> | | | | | | |
| <u>COST PER ACRE</u> | <u>£. s. d.</u> | <u>£. s. d.</u> | <u>£. s. d.</u> | <u>£. s. d.</u> | <u>£. s. d.</u> | <u>£. s. d.</u> |
| Contract Work: Inclusive | - | 2 | 3 9 | 5 | 15 7 | 19 11 |
| Casual (Note (b)) | - | 4 | - | 5 0 | 9 5 | 14 9 |
| Farm Staff | 1 4 | 1 8 0 | 3 | 2 12 4 | 17 9 | 4 19 8 |
| Farm Horse | - | 4 8 | - | 3 | Neg. | 4 11 |
| Farm Tractor | 1 1 | 1 2 3 | 2 | 14 2 | 4 10 | 2 2 6 |

Note (a) Gang work. Hours worked included with "Casual" Piece work. No piece work hours worked.

(b) Includes cost of gang work.

TABLE VII.OAT CROP OF 1955.SOME OPERATION COSTS

| <u>Operation</u> | <u>No. of Records</u> | <u>Acreage Represented</u> | <u>Man Hours</u> | <u>Horse Hours</u> | <u>Per Acre</u> | |
|----------------------|-----------------------|----------------------------|------------------|--------------------|----------------------|-------------------|
| | | | | | <u>Tractor Hours</u> | <u>Total Cost</u> |
| | | | | | | £. S. D. |
| Ploughing (Tractor) | 28 | 563 | 3.8 | - | 3.8 | 1. 7. 7 |
| Discing | 6 | 84 | .6 | - | .6 | 4. 7 |
| Harrowing | 30 | 618 | .6 | - | .6 | 4. 6 |
| Sowing Seed | 22 | 444 | 1.1 | - | .6 | 5.11 |
| Sowing Fertiliser | 10 | 232 | .6 | - | .6 | 4. - |
| Rolling | 25 | 564 | .4 | - | .4 | 2. 7 |
| Spraying | 8 | 160 | .2 | - | .2 | 1. 6 |
| Spraying (Contract) | 7 | 149 | .1 | - | .1 | 11. 9 |
| Cutting | 25 | 496 | 2.1 | - | 1.1 | 11. 5 |
| Stooking | 28 | 516 | 4.9 | - | - | 15. 4 |
| Leading and Stacking | 27 | 482 | 8.7 | .1 | 2.8 | 1.18. 2 |
| Thatching | 17 | 340 | 3.7 | - | neg. | 12. 5 |
| Threshing | 18 | 236 | 9.6 | .1 | 1.2 | 2.16. 9 |

The figures given of "Total Cost" for the operations cover only man, horse and tractor work. They exclude depreciation and repairs on all equipment (other than horses and tractors) used in the operations.

APPENDIX B

OAT CROP OF 1955

6 COMBINE HARVESTED CROPS

TABLE I . . . Summary of Costs per Acre and per Ton

TABLE II . . . Average Costs - By Stages - per Acre and per Ton

The results of these 6 costings have not been included in the main report since the sample was so small and since the figures might not be quite typical in that for only one crop out of the six were there any drying costs, and in two cases only was any of the grain stored.

TABLE I.

OAT CROP OF 1955

SUMMARY OF COSTS PER ACRE AND PER TON

6 COMBINED CROPS (1 CROP DRIED)

| | | |
|--------------------------------|------|------------------------------------|
| Total acreage costed | 156 | Average yield per acre:- |
| Acreage range costed | 9-57 | 25.0 cwt. grain |
| Average acreage costed | 25.9 | 18.1 cwt. straw |
| | | Grain Yield Range 15.2 - 30.2 cwt. |

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| ITEM | Average Cost per acre | |
|--|---------------------------|-----------|
| | £. | S. |
| <u>Labour</u> (excluding machine operators on contract work) | 2. | 1 |
| <u>Power</u> Farm horses | | NEG |
| Farm tractors | 1. | 7 |
| Contract services (inclusive cost) | | 14 |
| Depreciation on special equipment | 1. | 19 |
| <u>Materials, etc.</u> | | |
| <u>Seed</u> | | 3. 7 |
| | L - S | |
| <u>Dung</u> | | |
| Dung and application this crop | - | |
| (+) Dung and application from past | 1. 15 | |
| | 1.15 | |
| (-) Dung and application to future | 17. | Not 18 |
| <u>Lime and fertilisers</u> | | |
| This crop | 2.16 | |
| (+) From previous crops | 3.18 | |
| | 6.14 | |
| (-) To future crops | 3. 1 | Not 3. 13 |
| <u>Rosidues from Lea Period</u> | | Not 14 |
| <u>Oil and fuel</u> (other than tractors) | | 2 |
| <u>Sundries</u> | | 3 |
| <u>Rent</u> | | 1. 14 |
| <u>Share of Farm General Expenses</u> | | 3. 17 |
| <u>Transport and marketing costs</u> | | - |
| | GROSS COST | 20. 9 |
| <u>Credit</u> Value placed on straw | | 4. 2 |
| | NET GRAIN COST - PER ACRE | 16. 7 |
| | NET GRAIN COST - PER TON | 13. 2 |

TABLE II.

OAT CROP OF 1955.

AVERAGE COSTS - BY STAGES - PER ACRE AND PER TON

6 COMBINED CROPS (1 CROP DRIED)

| | | |
|--------------------------------|------|--------------------------|
| Total acreage costed | 156 | Average yield per acre:- |
| Acreage range costed | 9-57 | 25.0 cwt. grain |
| Average acreage costed | 25.9 | 18.0 cwt straw |

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| | Crops Using | Averages Per Acre £. s. | Averages Per Ton of Grain £. s. |
|--|-------------------------------------|------------------------------------|--|
| Dung | - | - | |
| Labour and Power: Applying Dung | - | - | |
| Special equipment depreciation | - | - | |
| Lime | - | - | |
| Slag | - | - | |
| Mineral Phosphatos | - | - | |
| Rotational Fertilisers | 5 | 2.15 | |
| Seeds: Home Grown | 2 | 6 | |
| Seeds: Purchased | 5 | 3. 1 | |
| Labour and Power: Preparing and Sowing | | 1.16 | |
| Materials and Sundries | | - | |
| CROP IN GROUND. | | 7.18 | |
| Labour and Power: Summer Work | | 5 | |
| Special equipment depreciation | | 1 | |
| Materials and Sundries | | 2 | |
| Labour and Power: Combining and Pick-Up | | 1.18 | |
| Special equipment depreciation | | 1.17 | |
| Materials and Sundries | | 6 | |
| CROP HARVESTED | | 12. 7 | 9.18 |
| Labour and Power: (Storing) | | | |
| Special equipment Depreciation (Drier) | | 3 | 2 |
| Materials and Sundries (electricity for Drier) | | | |
| CROP READY FOR USE OR SALE | | 12.10 | 10. 0 |
| Rent | | 1.14 | 1. 7 |
| Share of Farm General Expenses | | 3.17 | 3. 2 |
| | | 18. 1 | 14. 9 |
| Add Residues from Previous Crops | | 6. 7 | 5. 1 |
| | | 24. 8 | 19.10 |
| Less Residues to following crops | | 3.19 | 3. 3 |
| | | 20. 9 | 16. 7 |
| Loss Value placed on straw | | 4. 2 | 3. 5 |
| NET GRAIN COST | | 16. 7 | 13. 2 |
| | <u>Residues from Previous Crops</u> | <u>Residues to Following Crops</u> | |
| | Per Acre | Per Acre | Per Ton |
| | £. s. | £. s. | £. s. |
| Dung | 1. 8 | 1. 2 | 11 |
| Labour and Power: Applying Dung | 7 | 6 | 3 |
| Lime | 1.12 | 1. 6 | 1. 0 |
| Fertilisers | 2. 6 | 1.17 | 1. 9 |
| Residues from last period | 14 | 11 | - |
| | <u>6. 7</u> | <u>5. 2</u> | <u>3. 3</u> |