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W.M. DRAWN

THE WEST OF SCOTLAND AGRICULTURAL COLLEGE

WHEAT COSTINGS, 1957 CROP

RESULTS FROM 13 BINDER-CUT CROPS IN WEST PERTHSHIRE

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WHEAT COSTINGS, 1957 CROP

RESULTS FROM 13 BINDER-CUT CROPS IN WEST PERTSHIRE

FOREWORD

In most parts of this Province, wheat is not commonly grown. In West Perthshire, however, it has an important place in the crop rotation on the arable and potato growing farms.

This report gives the results of the costing of 13 crops of wheat harvested by binder in 1957 in West Perthshire. All the wheats were winter wheats. N. 59, Banco and Squarehead's Master were the most common varieties.

The grain harvested was sold except for very small amounts of seconds and damaged wheat kept on the farm.

In accordance with an agreement that reports on the results of commodity costings should, where possible, contain an appendix giving a summary of results in standard form, four standard appendix tables have been added.

As the sample is a small one, individual farm figures have also been included in a separate appendix.

Averages are unweighted except in the section on Prices and Deficiency Payments.

Grateful acknowledgement is made of the help received from farmers who kept records for this costing.

SUMMARY

In a year of a fairly good harvest the averages were as follows:-

Number of cost records	13
Total area costed	139 $\frac{3}{4}$ acres
Range of areas costed	5 - 28 acres
Average yield per acre: grain	24 $\frac{1}{4}$ cwt.
Grain yield range	13 $\frac{1}{2}$ - 33 $\frac{1}{2}$ cwt.
Average estimated yield per acre: straw	21 $\frac{1}{2}$ cwt.
Average net cost of grain: per acre	£22. 2/-
Average net cost of grain: per ton	£19. 6/-
Average surplus [≡] per acre	£12. 19/-
Average surplus [≡] per ton	£9. 9/-
Average hours worked per acre (including contract work)	
Man hours	31.6
Horse hours	0.6
Tractor hours	9.6

[≡] This is the balance remaining after all costs (adjusted for residual manurial values and for credit value of straw) including family labour and general farm expenses, have been deducted from total returns from grain. Total returns comprise revenue from sales of grain and from deficiency payments received, and the value of any grain kept on the farm. Sales of straw have been excluded.

VARIETIES, SEEDING RATES AND YIELDS

VARIETIES

All the wheats costed were winter wheats. In nine of the thirteen costings, the wheat followed directly after the potato crop. In one case, after early potatoes there was an intervening catch crop of rape eaten off. On one farm the wheat was out of lea and on the remaining two farms the previous crop was oats.

On only one farm was home-grown seed used.

The varieties sown were as follows:-

<u>Variety</u>	<u>Number of Crops</u>
N. 59	4
Banco	3
Squarehead's Master	3
Als	2
Hybrid 46	1
Glasnevin Rosa	1

On one farm the field costed was sown half with Als and half with Hybrid 46. As separate figures were not available this was treated as one cost record.

SEEDING RATES

Seeding rates varied from 1.17 cwt. (2.1 bushels) per acre to 2.25 cwt. (4.0 bushels) per acre. The average rate was 1.90 cwt. (3.4 bushels) per acre. The commonest seeding rates were 2 cwt. (approx. 3½ bushels) per acre used on four farms and 2¼ cwt. (4 bushels) per acre used on another four farms.

On four farms combine drills were used to place the seed and manure. On the remaining nine the seed was sown by the ordinary seed drill.

Of eight crops which were top dressed with nitrogen in the spring, seven had previously been given compounds or superphosphates at the time of sowing.

With another crop basis slag was put down in the autumn and there was a dressing of compounds in the spring.

Of the remaining four crops, one was given superphosphates at the autumn sowing and compounds in the spring, while the other three were given compounds at the autumn sowing but received no spring top dressings.

Two of the crops were undersown with grass but as this investigation deals with the costing of wheat only, any operations or costs connected with the grass have been omitted.

YIELDS

The average yield of grain per acre was 24.2 cwt. and the range was from 13.6 cwt. to 33.6 cwt.

The grouping of crops according to yield is shown below:-

<u>Yield of Grain per acre (cwt)</u>	<u>Number of crops</u>
15 and under	1
16 - 20	3
21 - 25	4
26 - 30	3
31 and over	2

PRICES AND DEFICIENCY PAYMENTS

Apart from very small amounts of seconds and damaged wheat kept on the farm, the grain was sold. Most of the sales took place in the spring and early summer of 1958: on one farm in February, on four in March and April and on six in May. On another the grain was threshed out of the stook and sold in September, 1957. On the remaining farm the wheat was also sold in September, 1957 being threshed shortly after stacking. On this last farm the stacks were not thatched.

The prices obtained varied from 18/9d. to 23/- per cwt. according to the quality of the grain and the time of sale. The average market price (weighted average) obtained from the grain sold off these farms was 21/1d. per cwt. Seconds and damaged wheat, etc. retained on the farm were given a nominal value of 12/6d. per cwt.

Under the Cereal Deficiency Payments Scheme payments to growers on sales of wheat within the following periods were made as follows:-

<u>Period</u>	<u>Dates</u>	<u>Per Ton</u>			<u>Per Cwt.</u>	
		£	s.	d.	s.	d.
1	July - Sept. '57	7.	11.	4	7.	8.6
2	Oct. - Nov. '57	8.	7.	-	8.	4.25
3	Dec. '57 - Feb. '58	8.	17.	4	8.	10.4
4	March - Apr. '58	10.	3.	8	10.	2.2
5	May - June, '58	8.	-.	6	8.	0.3

The average revenue per cwt. of grain sold, i.e. the average market price plus the average deficiency payment received (weighted average) was:-

	<u>Per Cwt.</u>
Average Market Price	21/1d.
Average Deficiency Payment received	8/6d.
Average Revenue	<u>29/7d.</u>

COSTS AND RETURNS

The net cost of grain per acre varied from £19.12. 5 to £24. 3. 3 with an average of £22. 2. 3 made up as shown in the table below:-

	£	s.	d.
Seeds and Dressings	3.	12.	10
Fertilizers and Manures	3.	15.	2
Sundries	1.	11.	2
Labour and Power	8.	13.	-
DIRECT COST	17.	12.	2
Rent	1.	13.	1
Share of General Farm Expenses	4.	6.	2
GROSS COST	23.	11.	5
Add Adjustment for Manurial Residual Values	2.	4.	6
Less Credit Value of Straw	3.	13.	8
NET COST	£22.	2.	3

Of the direct cost totalling £17.12. 2 Labour and Power accounted for approximately half; Seeds and Dressings, and Fertilizers and Manures about one-fifth each, with the remainder approximately one tenth for Sundries.

The average net cost of grain per ton on an average yield of 24.2 cwt. per acre was £19. 5. 8.

The average returns expressed per acre and per ton were as follows:-

	<u>Per Acre</u>	<u>Per Ton</u>
	£ s. d.	£ s. d.
Grain Sold	24. 8.11	19.19.11
Value of Grain kept on Farm	- 8. 1	- 8. 5
Deficiency Payment Received	10. 4. -	8. 6. 7
Total Return from Grain	<u>35. 1. -</u>	<u>28.14.11</u>
Less Net Cost of Grain	<u>22. 2. 3</u>	<u>19.15. 8</u>
SURPLUS	<u><u>£12.18. 9</u></u>	<u><u>£9. 9. 3</u></u>

It will be seen from these figures that the net cost refers to the grain only. The estimated cost of producing the straw has been deducted. One-seventh of the gross cost (adjusted for residual manurial values) of producing the whole crop has been taken as the credit value of the straw. The average credit given for straw was £3.13. 8 per acre.

Similarly the returns refer to grain only and sales of straw have been excluded.

The importance of yield on profitability is borne out by the following comparative figures.

<u>Yield of Grain</u> <u>Per Acre (cwt)</u>	<u>Number of</u> <u>Crops</u>	<u>Average Surplus</u> <u>Per Acre</u> £ s. d.
31 and over	2	28. 7. -
26 - 30	3	16. 8.11
21 - 25	4	13. 2.10
16 - 20	3	4. 8. 8
15 and under	1	(-) 3.14.10

Fuller details of average costs are given in the Standard Appendix and separate costs and returns for each crop costed are shown in the Appendix of Individual Farm Figures

LABOUR AND POWER

The average time spent on the crop, i.e. for all work from preparatory cultivations to completion of threshing, was approximately 31½ man hours, 9½ tractor hours and a ½ horse hour per acre. The table below gives the actual figures:

	<u>Average Number of Hours per Acre</u>		
	<u>Man</u>	<u>Tractor</u>	<u>Horse</u>
Pre-harvesting	6.5	5.4	0.6
Harvesting and Threshing	<u>25.1</u>	<u>4.2</u> #	-
Total	<u><u>31.6</u></u>	<u><u>9.6</u></u>	<u><u>0.6</u></u>

Includes 0.6 hours of contract tractor.

An analysis by type of labour of the man hours shows as follows:-

	<u>Average Number of</u> <u>Man Hours per Acre</u>
Regular Farm Staff and Family	24.4
Casual Workers: Hired	3.0
Neighbours	3.0
Mill Operators on Contract	<u>1.2</u>
Total	<u><u>31.6</u></u>

The labour and power costs averaged £8.13.0 per acre and are shown in more detail in the table below.

<u>Work</u>	<u>Average Cost per Acre</u> £ s. d.
Preparation and Sowing	1.17. 3
Spring and Summer Work	-.10.10
Harvesting	3.11. -
Threshing	<u>2.13.11</u>
Total	<u>£8.13. -</u>

For four of the crops costed roads for the binder were opened by scythe, and for one, the corners only were opened for the binder. For the remaining eight the binder was driven straight in.

On one farm the growing crop was sprayed with a selective weedkiller.

The cost of this labour and power expressed by type is shown in the table below:-

	<u>Average Cost per Acre</u> £. s. d.
Regular Farm Staff and Family	4.15. 8
Casual Workers: Hired	-.11. 5
Neighbours	-.12. -
Contract Work incl. Machines & Tractor	-.18.11
Farm Tractor Work	1.13. 9
Farm Horse Work	-. 1. 3
Total	<u>£8.13. -</u>

Threshing was done by hired mill on twelve farms. On the remaining farm the farmer's own mill was used and was driven by electric motor. The charge for this has been included in the item Sundries except in Table I of the Standard Appendix where it comes under the sub-heading of Other Fuel.

COSTING METHOD AND CHARGES

METHOD

In this type of investigation (enterprise costing), certain costs have to be estimated. These estimated costs include the rates per hour of horse and tractor work, the charge for work done on the crop by the farmer or members of his family, the cost of any home-grown seed and the cost of home-grown straw used in thatching. Actual costs are used for purchased seeds and manures, for purchased sundries such as binder twine and stack rope, for hired labour and for contract work such as hire of mill.

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

The calculation of manurial residues 'Adjustment for Residual Manurial Values' is based on the Advisory Leaflet, "Residual Values of Fertilizers and Feeding Stuff" 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.

A credit of one-seventh of the gross cost (adjusted for residual manurial values) of producing the crop is allowed for straw.

The terms "Share of General Farm 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 the 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 (Scottish) 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 charges is given below:-

Labour Hired workers at actual hourly rates paid, calculated for each costing from a representative weekly wage and from the average hours worked during a week, with an addition of 7%, approximately 3d per hour, to allow for holiday time, sick time etc. over the year. Overtime rates have been charged where applicable.

Family labour at the following rates:-

Farmer and sons over 21	4/-	Wife and daughters over 21	3/-
Sons over 20	3/9	Daughters 18, 19, 20	2/6
" " 19	3/3	" over 17	2/-
" " 18	2/9	" " 16	1/9
" " 17	2/3		
" " 16	2/-		

Horse work (excluding man)

Tractor work (excluding man) wheeled

Overheads For each £ of labour used on the crop

The share of the general farm expenses which it is estimated should be borne by the wheat crop is covered by these three overhead charges. These charges allow for the following 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.

APPENDIX OF INDIVIDUAL FARM FIGURES

Table I - Some Physical Data and Returns per Acre
and per Ton (arranged in descending
order of yield per acre)

Table II - Costs per Acre (arranged in descending
order of yield per acre)

TABLE I
WHEAT CROP OF 1957

SOME PHYSICAL DATA AND RETURNS PER ACRE AND PER TON
(arranged in descending order of yield per acre)

SEQUENCE NUMBER	Average	1	2	3	4	5	6
YIELD (cwt. per acre)	24.2	33.6	32.4	27.3	27.2	26.5	24.8
VARIETY	-	N.59	N.59	Banco	N.59	Hybrid 46 and Als	Glasnevin Rosa
SEEDING RATE (cwt. per acre)	1.90	2.25	1.71	2.00	2.25	1.17	1.69
PREVIOUS CROP	-	Potatoes	Oats	Potatoes	Potatoes	Early Potatoes and Rape eaten off	Potatoes
<u>RETURNS PER ACRE</u>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Grain	24.17. -	37. 9. 2	32. 6. 5	25.17. 2	27. 3. 8	27.10. 5	27. 4. 1
Deficiency Payment Received	10. 4. -	13. 6.10	16. 7. 4	13.14.11	12. 1. -	10.12. 8	9.17. 4
Less Net Cost of Grain	35. 1. -	50.16. -	48.13. 9	39.12. 1	39. 4. 8	38. 3. 1	37. 1. 5
<u>SURPLUS PER ACRE</u>	22. 2. 3	22. 7. 6	20. 8. 4	19.12. 5	24. 1. 4	23.19. 3	23. 2. 1
	12.18. 9	28. 8. 6	28. 5. 5	19.19. 8	15. 3. 4	14. 3.10	13.19. 4
<u>RETURNS PER TON</u>							
Grain	20. 8. 4	22. 6. 2	19.18. 8	18.18. 5	20. -. -	20.15. 5	21.18. 1
Deficiency Payment Received	8. 6. 7	7.18.11	10. 1.10	10. 1. 2	8.17. 4	8. -. 6	7.18.10
Less Net Cost of Grain	28.14.11	30. 5. 1	30. -. 6	28.19. 7	28.17. 4	28.15.11	29.16.11
<u>SURPLUS PER TON</u>	19. 5. 8	13. 6. 6	12.11.10	14. 7. 2	17.14. 2	18. 1. 9	18.12. -
	9. 9. 3	16.18. 7	17. 8. 8	14.12. 5	11. 3. 2	10.14. 2	11. 4.11

TABLE I (Contd.)

WHEAT CROP OF 1957

SOME PHYSICAL DATA AND RETURNS PER ACRE AND PER TON

(arranged in descending order of yield per acre)

SEQUENCE NUMBER	7	8	9	10	11	12	13
YIELD (cwt.per acre)	24.5	24.0	22.6	19.9	19.5	18.2	13.6
VARIETY	Als	Banco (Pedigree)	Squarehead's Master	Squarehead's Master	Banco	Squarehead's Master	N.59
SEEDING RATE (cwt.per acre)	2.01	1.76	2.25	2.00	2.20	2.00	1.40
PREVIOUS CROP	Potatoes	Potatoes	Potatoes	Oats	Potatoes	Potatoes	Lea
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<u>RETURNS PER ACRE</u>							
Grain	28. - . 2	26.14. 3	21. 9. 1	21.11. 2	17.15.10	17.11. 4	12. 8. -
Deficiency Payment Received	9.14. -	9. 8. -	9.19. 6	7. 7. 6	6.13. 2	8.17. 2	4.12. 7
Less Net Cost of Grain	37.14. 2 22.17. 8	36. 2. 3 22. 6. 7	31. 8. 7 21. 8. 9	28.18. 8 24. 3. 3	24. 9. - 21.14. 4	26. 8. 6 20.12. 6	17. - . 7 20.15. 5
SURPLUS PER ACRE	14.16. 6	13.15. 8	9.19.10	4.15. 5	2.14. 8	5.16. -	(-) 3.14.10
<u>RETURNS PER TON</u>							
Grain	22.17. 1	22. 5. 3	18.19. 4	21.13.10	18. 5. -	19. 6. 1	18. 4. 8
Deficiency Payment Received	7.18. 3	7.16. 8	8.16. 4	7. 8. 5	6.16. 6	9.14. 8	6.16. 2
Less Net Cost of Grain	30.15. 4 18.13. 6	30. 1.11 18.12. 2	27.15. 8 18.19. -	29. 2. 3 24. 6. 3	25. 1. 6 22. 5. 5	29. - . 9 22.13. 4	25. - .10 30.10.11
SURPLUS PER TON	12. 1.10	11. 9. 9	8.16. 8	4.16. -	2.16. 1	6. 7. 5	(-) 5.10. 1

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TABLE II
WHEAT CROP OF 1957
COSTS PER ACRE

(arranged in descending order of yield per acre)

SEQUENCE NUMBER	Average	1	2	3	4	5	6
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<u>COST PER ACRE</u>							
<u>Materials, etc.</u>							
Seeds and Dressings	3.12.10	4. 4. 4	3. 4. 3	3. - . -	4. 4. 4	2.10. 9	3. 7. 6
Fertilizers and Manures	3.15. 2	3. 8. 9	4.13. 7	4.14. -	2.15. 5	7.14. 9	2.15.10
Sundries	1.11. 2	1.10. 7	1.14. 7	1. 6. -	1. 8. 8	2. 1. 8	1. 6. 5
<u>Labour and Power</u>							
Preparation and Sowing	1.17. 3	1.17. 8	1. 9. 8	2. 3. 3	1.16. 8	1.17. 2	2. 7. 4
Spring and Summer Work	- .10.10	- .12. 9	- .12. 3	- . 5. 7	- .12. 9	- .13. 1	- . 4. 8
Harvesting	3.11. -	4. 3. 6	3. - . 3	3. 2. 3	6. 1. 4	3.16. 8	5. 1. 3
Threshing	2.13.11	2.16. 8	3. 5.11	2. 9.11	2.11. 7	3. 1. 1	2. 1. 9
<u>DIRECT COST</u>	17.12. 2	18.14. 3	18. - . 6	17. 1. -	19.10. 9	21.15. 1	17. 4. 9
Rent Charge	1.13. 1	2. - . -	2. - . -	2. - . -	2. - . -	1. - . -	1. - . -
Share of General Farm Expenses	4. 6. 2	4.18. -	3.13. -	4. 2. 1	5.16. 6	5. 3. 6	4.18. 8
<u>GROSS COST</u>	23.11. 5	25.12. 3	23.13. 6	23. 3. 1	27. 7. 3	27.18. 7	23. 3. 5
Adjustment for Resid.Man.V's.	2. 4. 6	- . 9.10	- . 2.11	(-) - . 5. 3	- .14. 4	- - . 7	3.15. 8
Credit Value of Straw	3.13. 8	3.14. 7	3. 8. 1	3. 5. 5	4. - . 3	3.19.11	3.17. -
<u>NET COST</u>	22. 2. 3	22. 7. 6	20. 8. 4	19.12. 5	24. 1. 4	23.19. 3	23. 2. 1

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TABLE II (Contd.)

WHEAT CROP OF 1957

COSTS PER ACRE

(arranged in descending order of yield per acre)

SEQUENCE NUMBER	7	8	9	10	11	12	13
COST PER ACRE	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<u>Materials, etc.</u>							
Seeds and Dressings	4. -. 5	5.19. 4	2.18. 6	3.12. -	3.12. 6	4. -.10	2.12. 6
Fertilizers and Manures	5. 3. 1	2. 3.10	2. 7. 4	3. 6. 1	2.16. -	3.10. 3	3. 8. -
Sundries	1. 5. 2	1. 7. 9	2. 6.11	1.15. 3	1.14. 3	1.13.10	-.14. 5
<u>Labour and Power</u>							
Preparation and Sowing	1.18. -	1.19.11	1. 2. 9	1.14.10	1. 3. 7	1.12. -	3. 1. 3
Spring and Summer Work	-. 9. -	-.12.11	-. 5. 7	-. 9.10	-.16. 4	-.11. 4	-.14. 3
Harvesting	2.13. 3	4. 5. 4	3. 7. 2	3. 4. 9	1. 5. 1	3. 8. 6	2.13. 5
Threshing	2. 1. 9	2. 2.10	3. 9. 7	4. 2. 7	2.15.10	2.14. 5	1. 7. 7
<u>DIRECT COST</u>	17.10. 8	18.11.11	15.17.10	18. 5. 4	14. 3. 7	17. 11. 2	14.11. 5
Rent Charge	2. -. -	2. -. -	2. -. -	2. -. -	1. -. -	1 10. -	1. -. -
Share of General Farm Expenses	3.10. 9	4.15. 1	3.18.10	4. 3. 4	3. -.11	3.16.10	4. 2. 7
<u>GROSS COST</u>	23. 1. 5	25. 7. -	21.16. 8	24. 8. 8	18. 4. 6	22. 18. -	19.14. -
Adjustment for Resid.Man.V's.	3.12. 7	-.14. -	3. 3. 6	3.15. 1	7. 2. 2	1. 3. 3	4.10. 8
Credit Value of Straw	3.16. 4	3.14. 5	3.11. 5	4. -. 6	3.12. 4	3. 8. 9	3. 9. 3
<u>NET COST</u>	22.17. 8	22. 6. 7	21. 8. 9	24. 3. 3	21.14. 4	20. 12. 6	20.15. 5

STANDARD APPENDIX

- Table I - Summary of Average Costs per Acre
- Table II - Summary of Average Yields and Returns
- Table III - Summary of Average Manual, Tractor and Horse Labour used per Acre in Growing, Harvesting and Threshing
- Table IV - Summary of Average Quantities of Materials and Yields per Acre

STANDARD APPENDIX (CEREALS)

The figures in this Appendix are based on 13 records, on $139\frac{3}{4}$ acres, on 13 farms.

STANDARD APPENDIX TABLE I

Summary of Average Costs per Acre

Items of Cost			£	s.	d.	
	Hours					
	Men	Youths	Females			
Regular Labour	21.61	1.87	0.88	4.	15.	8
Casual and Gang Labour (incl. Neighbours)		6.06	(estimated)	1.	3.	5
Power: Tractor		8.98		1.	13.	9
Horse		0.62		-.	1.	3
Machinery Depreciation and Repair Allowance				-.	-.	9
Contract Services \equiv				-.	18.	11
Other Fuel $+$				-.	-.	3
Materials: Seed				3.	12.	10
Fertilizers and Manures Applied				3.	15.	2
Sundries				1.	10.	2
Rent				1.	13.	1
Transport and Marketing Costs Delivering Grain to Purchaser				-.	-.	-
Total Direct Costs				19.	5.	3
plus Share of General Farm Expenses				4.	6.	2
				23.	11.	5
Adjustment for Residual Manurial Values $+$				2.	4.	6
Gross Cost				25.	15.	11
Credit Value of Straw				3.	13.	8
Net Cost				22.	2.	3

\equiv Includes 1.23 man hours and 0.62 tractor hours.

$+$ Electricity for motor for mill.

STANDARD APPENDIX TABLE II

Summary of Average Yields and Receipts

	Quantity per Acre	Receipts per Cwt.
	cwt.	s. d.
Grain Used on Farm	0.6	- . 5
Grain Sold	23.6	20. -
Deficiency Payment Receipts	-	8. 4
	Total	<u>28. 9</u>

STANDARD APPENDIX TABLE III

Summary of Average Manual, Tractor and Horse Labour Used
per Acre in Growing, Harvesting and Threshing

Hours per Acre

Operation	Manual				Tractor	Horse
	Men	Women	Youths	Contract		
	hrs	hrs	hrs	hrs	hrs	hrs
Pre-harvest	6.46	-	0.05	-	5.37	0.62
Harvesting and Threshing	21.08	0.88	1.95	1.23	4.23	-
TOTAL	27.54	0.88	2.00	1.23	9.60	0.62

This table covers farm labour and contract labour (estimated where necessary) employed up to the completion of harvesting; it does not include subsequent off-farm drying, storage, or transport labour.

STANDARD APPENDIX TABLE IV

Summary of Average Quantities of Materials and Yields per Acre

Material		Overall Average per Acre	
Seed: Purchased		cwt.	1.73
Home-Grown			0.17
Fertilizers and Manures			
		Area Dressed only	
		Acres	Cwt./acre
F.Y.M.		-	-
Lime		-	-
Artificialals: Straights (Slag)	9	10.00	0.64
Nitrogenous	92.75	1.88	1.26
Potassic	-	-	-
Phosphatic	16.75	4.48	0.54
Compounds	120	3.58	3.07
Yield of Grain: Head Corn			23.6
Tail Corn			0.6
Yield of Straw (estimated)			21.6