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A WITHDRAWN

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FARM MANAGEMENT

REFERENCE

Was June

MANUAL

prepared by the

DEPART ENT OF AGRICULAURAL ECONOMICS

UNIVERSITY OF NOTTINGHAM

Sutton Bonington Loughborough

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FOREWORD

This Manual is the fifth edition of a booklet prepared for use by students in the University of Nottingham. It is not a text-book, but a collection of information of the type which a farmer might wish to consider in connection with his production and marketing plans. Text has been kept to a minimum, and information is presented as briefly as possible. Where possible, sources have been indicated so that readers requiring more detailed information can refer to these sources.

THE 1954 REVIEW AND RELATED INFORMATION.

W. STUART SENIOR.

POLICY.

The 1954 White Paper puts less emphasis than its predecessors have done on physical expansion of output and more emphasis on improving economic efficiency by "raising quality, catering for consumer choice, and reducing unit costs of production". Expansion of NET output to 60 per cent above pre-war is said to be still a major objective, and the Government look to its achievement by means of

- (i) more beef and perhaps more mutton and lamb
- (ii) continued steady improvement in crop yields
- (iii) saving feed imports by (a) more ley farming, improved management and use of grass and (b) skill and economy in the use of concentrated feeding stuffs.

But during the last 15 years expansion has been so rapid that many farmers have been unable to adjust their farming to make full economic use of modern techniques. The aim must now be to combine technical progress with wise management of resources.

Home agriculture cannot be completely insulated from world market conditions, and in determining the level of guarantees account must be taken of long-term trends in market price. Producers will be protected against sharp fluctuations in prices to allow them time to adjust their farming policy. But the cost to the taxpayer of the support given to British agriculture is very high — of the order of £200 millions. Further consideration will be given to means of limiting the dependence of the industry on Exchequer assistance, and progressive improvement in efficiency will provide a basis for steady reduction in the cost to the Exchequer.

The Review contains stern warmings and small price cuts, and this may be interpreted to mean that farmers are being given a short time in which to improve their efficiency in preparation for more competitive prices in the future. Farmers should heed the warmings, and take this opportunity to make any possible adjustments which will increase their ability to absorb those further cuts in prices which can be foreseen.

PROSPECTS AND GUARANTEES.

New arrangements for implementing the guarantees of the 1947 Agriculture Act in a freer economy have meant that more consideration has been paid to market prospects. The 1954 White Paper is entitled "Annual Review and Determination of Guarantees", and not "Annual Review and Fixing of Farm Prices" as in previous years. Only wool, potatoes and sugar-beet will be subject to fixed prices in 1954-55 - other prices will be guaranteed in various ways, but the total payment which an individual farmer receives will depend largely on the price he obtains in the market.

CEREALS.

Guarantees for the 1955 harvest assume that the deficiency payment schemes agreed for 1954 will also operate for the 1955 harvest; if a different form of the scheme is adopted for barley in 1955 a revised price will be announced before the end of 1954.

(1) Millable Wheat and Rye.

Farmers will sell on the open market for the best price they can get. If the <u>average</u> price obtained by <u>farmers as a whole</u> is below the standard price, a deficiency payment (equal to the difference between standard price and average market price) will be paid on all sales. There are no seasonal variations in the standard price for rye, which is shown in Table 2. The standard price of wheat is subject to seasonal variations:-

WHEAT - SEASONAL STANDARD PRICES.

'TABLE 1.			Pric	e per cwt.
1st July	1st Oct.	lst Dec.	1st March	1st May
to	to	to	to	to
30th Sept.	30th Nov.	28th Feb.	30th April	30th June
28s.10d.	30s. 4d.	31s.10d.	33s. ld.	33s.10d.

(2) Oats and Barley.

As a large proportion of these crops is retained on farms deficiency payments will be on a "per acre harvested" basis. Average market prices will be calculated for each crop.(1) The deficiency payments per acre will be the amounts by which the standard prices exceed the average market prices per cwt. multiplied by 17.2 in the case of oats and 19.2 in the case of barley.

CEREALS - AVERAGE STANDARD PRICES.

TABLE 2			Price	per cut.
	Wheat	Rye	Barley	Oats
1954 harvest 1955 harvest	30s. 9d. 29s. 9d.	25s. 0d. 23s. 0d.	25s. 6d. 24s. 6d.	24s. Od. 23s. Od.

(3) Mixed Corn.

Mixtures without wheat or rye, and mixtures which though including wheat or rye also include enough barley to ensure at least 25 per cent barley in the crop, will be treated as oats for deficiency payments, but the full rate of payment will only apply to all-cereal mixtures. Cereal legume mixtures will qualify for payment at 70 per cent of the rate for oats if enough cereal is included to ensure 50 per cent in the crops.

⁽¹⁾ In the case of barley, sales in the higher price ranges (assumed to be malting barleys) will be excluded from the calculations.

POTATOES.

The 1954 harvest will be hardled under existing arrangements, i.e. current fixed prices apply.

The 1955 crop will be sold on a free market and a Potato Marketing Board is expected to be in operation. In a year of average yields the market should provide producers with fair and reasonable prices and no significant Government support should be necessary. A support price is introduced to protect producers against low returns in years of high yield.

POTATOES(1) - AVERAGE SUPPORT PRICES(2) 1955-56.

TABLE 3	Price per ton
	s. d.
United Kingdom	212.6.
Regional Prices - England and Wales	•
Rogion 1	227.6.
Region 2	219. 2.
Region 3	214. 2.

(1) Definition of sub-standard potatoes will be considerably tightened up and the average support price for sub-standard potatoes will be 150s. Od. per ton.

(2) Support prices will be on a seasonal scale.

SUGAR BEET.

The Government want farmers to centinue to produce as much sugar beet as the factories can handle economically. There is at present no Exchequer liability on home grown sugar.

Price for 1954-55 and 1955-56 - 125s. 7d. per ton, 16.5 per cent sugar content.

WOOL.

Average guaranteed price remains unchanged at 4s. 6d. per 1b.

EILK.

The Milk Marketing Boards now determine monthly prices for producers. The average wholesale price (including quality premiums etc.) will be 3s. 1.2d. per gallon in 1954-55, and it will be broken down into separate guaranteed prices for each of five large marketing areas. For each area the guaranteed price will be related to a Standard Quantity of milk(1) and if total sales off farms exceed this the effective level of the guaranteed price per gallon will be reduced.

The Acredited Premium will cease to be paid after 1st October, 1954, but the T.T. Premium of 2d. per gallon will continue during 1954-55.

EGGS.

Maintenance or expansion of output must depend on a firmer market or reduced costs.

Average support) Hen eggs - 4s. Od. per dozen prices (2) for)
1954-55.) Duck eggs - 2s. 9d. "

These prices are subject to seasonal variations and to changes up or down of $\frac{1}{2}d$. per dozen for each change of $6^2/3d$. in the price (29s. ld.) per cwt. of the "basic ration".(3)

(2) For first quality eggs sold through packing stations.
(3) Wheat offals 30 per cent Maize 30 per cent
Wheat 10 " " White fish meal 10 per cent

Oats 20 " "

The price from which variations are calculated is 29s. ld.

⁽¹⁾ Equal to the estimated siles off farms in that area in 1953-54.

FATSTOCK.

More beef of better quality marketed at lower weights is needed. But increased mutter production must be accompanied by reduced costs. After decentral (3rd July, 1954) farmers may sell by auction or privately, by live or deadweight. The Two-fold Guarantee will apply to steers, heifers, special young cows and first grade clean fat sheep and fat lambs. Quality fat cows killing out at 54 per cent and over qualify for a collective guarantee but not an individual guarantee. Individual and collective guarantees apply to eligible stock sold by auction; only collective guarantees apply to eligible stock sold privately.

Sales by grade and deadweight will receive guarantees equivalent to those on sales by auction.

Average Guaranteed Individual Prices. (1)

Steers, heifers and special young cows - 114s. 0d. per live cwt. gross weight.

Clean fat sheep and lambs $-2s. 4\frac{1}{2}d.$ per 1b.

estimated dressed carcase weight.

Standard Prices.

Steers, heifers and special young cows - 133s. 2d. per live cwt. gross weight.

Fat cows

- 83s. Od. per live cwt. gross weight.

Fat sheep and lambs

- 2s.10½d. per lb. dressed cwt.

⁽¹⁾ Vary seasonally and by grade.

PIGS.

Higher quality and lower costs are of overriding importance. After decontrol (3rd July, 1954) farmers may sell by auction or privately, by live or deadweight. The Two-fold Guarantee will apply to all clean fat pigs which weigh at least three score deadweight (or four and a half score liveweight and are fit for human consumption(1) Collective Guarantees apply to eligible pigs sold by auction or privately, by live or deadweight. Eligible pigs sold at auction also qualify to receive a percentage (2) addition to their market price, and are subject to Guaranteed Individual Prices. If the percentage addition does not bring the market price up to the guaranteed price the full difference will be paid.

Pork pigs sold by deadweight receive guarantees equivalent to those on sales by auction.

Bacon pigs sold on grade and dealweight to bacon curers receive the Collective Guarantees payment, the percentage addition AND special quality premiums of 2s. Od. per score for Grade A(3) pigs and 1s. Od. per score for Grade B(3) pigs.

Standard Price - 51s. 3d. per score deadweight related to feed 4 @ 29s.10d. per cwt.

(2) The percentage to be added will be announced before the beginning of each guarantee period.

(3) Grades refer to new grading standards in force after decontrol. These are similar to the 1939 standards, and whilst the percentage of pigs graded A under present standards has recently been about 68 per cent, if 1939 standards had been applied the figure would have been about 40 per cent. This indicates that quality has deteriorated since 1939, when about 55 per cent of pigs graded A.

(4) The "basic ration" for this purpose is:

Barley meal 40 per cent Maize meal 20 per cent

Wheat offal 30 " " White Fish Meal 10 per cent

⁽¹⁾ Male pigs must have been properly castrated at an early age and female pigs must not be pregnant.

Guaranteed Individual Prices, 1994-55

	Li	vew	eigh	<u>rt</u>			Frice per Score liveweight.	
6	score	to	7	score			s. d. 32. 6.	
7		11	8	11			32. 0.	
8	17	11	9	17			31. 6.	
9	77	17	10	17			30 . 6 .	
10	17	17	11	17			29. 0.	
11	17	Ħ	12	score	10	lbs.	28.0.	

SOURCES OF INFORMATION.

Further details are given in the following leaflets:-

- (1) Wheat and Rey Farmers' Guarantees for the 1954
 Harvest. January 1954.
- (2) Oats, Barley and Mixed Corn Farrers' Guarantees for the 1954 Harvest. Hamuary 1954.
- (3) The New Fatstock Guarantees, November 1953.
- (4) Farmers' Guides to the Fatstock Guarantee Schemes, 1954-55 (separate leaflets for Cattle, Sheep and Pigs)
- (5) Annual Review and Determination of Guarantees, 1954. (Cmd 9104)
- (6) Decontrol of Cereals and Feedingstuffs, 1953 (Cmd 8745)
- (7) Home Grown Cereals Deficiency Payrents Scheme, 1954.

(Items Nos. 1, 2, 3 and 4 are obtainable free of charge on request at any County Agricultural Executive Committee Office. Item 4 is also obtainable from collecting centres. Items Nos. 5, 6 and 7 are obtainable from H.M. Stationery Office, P.O. Box 569, London S.E.l or any bookseller at a low cost).

FARMING GRANTS AND FOOD SUBSIDIES.

As the Government hope to reduce the cost of Exchequer support to British agriculture, farmers will be interested in seeing some details of the way in which support is given at present. The Civil Estimate for "Farming Grants and Subsidies, 1954-55" is shown in Table 4 (administrative expenses are excluded). There is a separate estimate (£13 million) for "Services to Agriculture", such as land drainage and flood services, pest control, education, research etc. (Notes on some important forms of assistance to farmers are given in Appendix I).

TABLE 4 FARMING GRANTS AND SUBSIDIES, 1954-55.

TADES 4	
to the second of	Estimates
Subheads	1954-55
	£
General Fertilisers Subsidy (U.K.)	13,500,000
Contributions Towards Cost of Lime (U.K.)	6,000,000
Grants for Ploughing up Grassland (England,	
Wales and Northern Ireland)	5,000,000
Field Drainage and Water Supply Grants	, ,
(England and Wales)	2,395,000
Grants for Improvement of Livestock (England,	
Wales and Northern Ireland)	1,005,010
Marginal Production Assistance Grants	
(England and Wales)	900,000
Tuberculosis (Attested Herds) Scheme, 1950	
(Great Britain)	10,250,000
Livestock: Improvement of Breeding (England	
and Wales)	135,720
Grants in Respect of the Rearing of Calves	
(England, Wales and Northern Ireland)	5,800,000
Subsidy Payments, Hill Sheep and Hill	
Cattle (England, Wales & Northern Ireland)	1,215,200
Guaranteed Prices for Home-Froduced Wool	10
Remaining Payments	200
Gross Total	46, 201, 140
Deduct: Appropriations in Aid	2,500
Net Total	
	46,198,640
	<u> </u>

The grants and services to agriculture may continue for some time at their present level. If Exchequer assistance is to be reduced it is more likely to be done by cuts in the food subsidies, some details of which are given in Table 5. The amounts in column A are commonly regarded as subsidies to producers (farmers) and those in column B as subsidies to consumers.

ANALYSIS OF FOOD SUBSIDIES, (1) 1954-55.

Total	TABLE 5			
Total				Total
(a) School milk (b) Wolfare milk (c) Welfare foods II. BREAD AND GENERAL MILK SUBSIDIES: (a) Bread (baking subsidy) (b) Milk (excluding school and wolfare milk) Total III. AGRICULTUPAL PRICE GUARANTE S AND RESIDUAL TRADING OFERATIONS: (a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous TOTAL SUBSIDIES ADMINISTERED		A	В	A + B
(b) Wolfare milk (c) Welfare foods II. BREAD AND GENERAL MILK SUBSIDIES: (a) Bread (baking subsidy) (b) Milk (excluding school and volfare milk) Total Total III. AGRICULTUPAL PRICE GUARANTE IS AND RESIDUAL TRADING OPERATIONS: (a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous TOTAL SUBSIDIES ADMINISTERED	I. WELFARE SUBSIDIES:			
(c) Welfare foods - 6.7 6.7 - 45.4 45.4	(a) School milk	-		
Total	• •	-		
II. BREAD AND GENERAL MILK SUBSIDIES: (a) Bread (baking subsidy)	(c) Welfare foods			
(a) Bread (baking subsidy) (b) Milk (excluding school and welfare milk) Total Total III. AGRICULTURAL PRICE GUARANTE'S AND RESIDUAL TRADING OFFRATIONS: (a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous - 47.4 47.4 47.4 47.4 47.4 47.4 47.4 47.4	:		45.4	45.41
(b) Milk (excluding school and welfare milk) Total Total AGRICULTURAL PRICE GUARANTES AND RESIDUAL TRADING OFERATIONS: (a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatocs (h) Sugar (i) Miscellaneous TOTAL SUBSIDIES ADMINISTERED			·	
Total		-	47.4	47.4
Total — 102.5 102.5 III. AGRICULTURAL PRICE GUARANTILES AND RESIDUAL TRADING OPERATIONS: (a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous TOTAL SUBSIDIES ADMINISTERED				
III. AGRICULTURAL PRICE GUARANTE S AND RESIDUAL TRADING OFERATIONS: (a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous TOTAL SUBSIDIES ADMINISTERED 15.5 -5.3 10.2 16.2 15.5 -5.3 10.2 19.5 -5.3 10.2 19.5 -0.5 10.2 19.5 -0.5 10.2 10.5 10.2 1	the state of the s	<u> .</u>		
TRADING OFERATIONS: 15.5 -5.3 10.2 (a) Bacon and ham 15.5 -5.3 10.2 (b) Coreals 66.0 4.5 70.5 (c) Eggs and egg products 34.4 2.7 37.1 (d) Meat and livestock 29.3 16.4 45.7 (e) Milk products - 0.3 0.3 (f) Oils and fats 0.5 -0.5 (g) Potatoes 4.5 - 4.5 (h) Sugar 0.1 -0.1 (i) Miscellaneous 0.2 -0.2 149.7 17.8 167.5	20-00-			102.5
(a) Bacon and ham (b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatocs (h) Sugar (i) Miscellaneous 15.5 -5.3 10.2 66.0 4.5 70.5 34.4 2.7 37.1 29.3 16.4 45.7 - 0.3 0.30.5 -0.5 4.5 - 4.50.1 -0.10.2 -0.2 149.7 17.8 167.5		RESII	UAL	
(b) Coreals (c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatocs (h) Sugar (i) Miscellaneous (b) Coreals (66.0 4.5 70.5 (34.4 2.7 37.1 (29.3 16.4 45.7 (-0.3 0.3 0.3 (-0.5 -0.5) (-0.5 0.5 (-0.5 0.1 -0.1 (-0.1 -0.1 (-0.2 -0.2 (-0.2 149.7 17.8 167.5)				
(c) Eggs and egg products (d) Meat and livestock (e) Milk products (f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous 29.3 16.4 45.7 - 0.3 0.3 0.5 -0.5 4.5 - 4.5 0.1 -0.1 0.2 -0.2 149.7 17.8 167.5				
(d) Meat and livestock 29.3 16.4 45.7 (e) Milk products - 0.3 0.3 (f) Oils and fats 0.5 -0.5 (g) Potatoes 4.5 - 4.5 (h) Sugar 0.1 -0.1 (i) Miscellaneous 0.2 -0.2 149.7 17.8 167.5	• 7			
(f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous 0.5 -0.5 - 4.5 0.1 -0.1 0.2 -0.2 149.7 17.8 167.5		34.4	2.7	37.1
(f) Oils and fats (g) Potatoes (h) Sugar (i) Miscellaneous 0.5 -0.5 - 4.5 0.1 -0.1 0.2 -0.2 149.7 17.8 167.5		29.3	16.4	45.7
(g) Potatoes 4.5 - 4.5 (h) Sugar - -0.1 -0.1 (i) Miscellaneous - -0.2 -0.2 TOTAL SUBSIDIES ADMINISTERED 149.7 17.8 167.5		-		
(h) Sugar (i) Miscellaneous 0.1 -0.10.2 -0.2 149.7 17.8 167.5		-	-0.5	1 -
(i) Miscellaneous 0.2 -0.2 149.7 17.8 167.5 TOTAL SUBSIDIES ADMINISTERED		4.5	-	
TOTAL SUBSIDIES ADMINISTERED 149.7 17.8 167.5	(h) Sugar		-0.1	-0.1
TOTAL SUBSIDIES ADMINISTERED	(i) Miscellaneous	-	-0.2	-0.2
		149.7	17.8	167.5
DV MINITORDY OF TOOD 1240 7 1265 7 1015 4	TOTAL SUBSIDIES ADMINISTERED			
BY MINISTRY OF FOOD 149.7 165.7 315.4	BY MINISTRY OF FOOD	149.7	165.7	315.4

⁽¹⁾ Including administrative overheads.

IMPORTED AND HOME PRODUCE.

Some estimates of import prices and home produce prices for the main foodstuffs are given in Hansard, March 8th, and the table based on this is shown below. It should be borne in mind that it is not possible to make accurate comparisons between the prices paid for home produced food and for imported supplies unless differences in quality, which may be substantial, and variations in the terms of purchase, are taken into account. Prices are for April-March, 1953-54, with the exception of wheat and barley, which are for crop year 1953-54.

IMPORTS AND HOME PRODUCE - PRICES AND SUPPLIES.

			•	
TABLE 6				1953-54
	Estima	ted	Home produce	Home pro-
	avern	.ge	price as per	duced
***	pric	cs	cent of im-	supply as
•	, , ,	Home	port price	per cent of
Corrodity	Imported(1)	produced(2)	•	total supply
	(£ per ton)	(£ per ton)	Per cont	Per cent
Beef(3)	174.0	207.7	119.4	64.7
$L_{amb}(3)$	189.0	290.4	153.7	39•2
Bacon	252.3	399.8	158.5	42.1
Sugar(raw)	39.8	43.7	109.8	21.0
Whoat	30.1	30.7	102.0	40.0
Barley				
(feeding)	23.8	25.0	105.0	61.0
Eggs	$3s. \frac{6\frac{1}{2}d}{1}$	$4s. 5\frac{3}{4}d.$	1	
	per doz.	per doz.	126.0	82.5

(1) Approximate estimates of average landed prices, excluding duty.

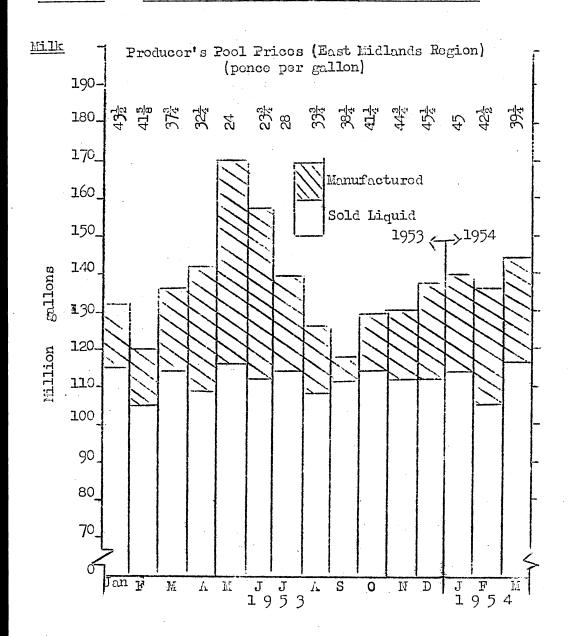
(2) Approximate estimates of average prices recoverable by farmers.

(3) Both home and import prices estimated at point of entry to Wholesale Meat Supply Association depot.

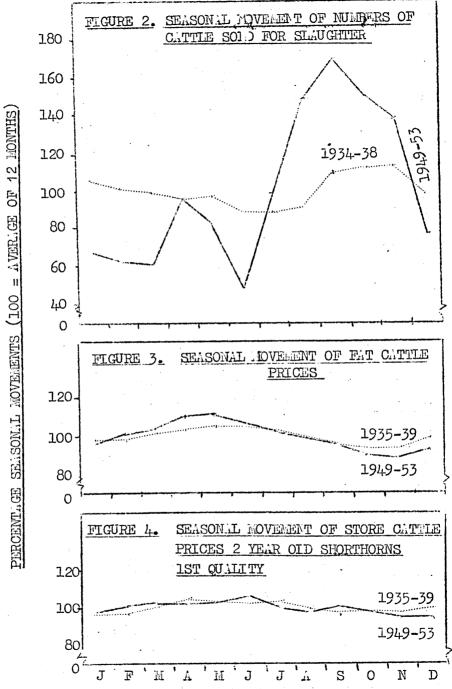
(4) Ex packing station.

CHARTS SHOWING SEASONALITY OF SUPPLIES AND PRICES

FIGURE 1 MONTHLY PRODUCTION AD UTILISATION OF MILK.

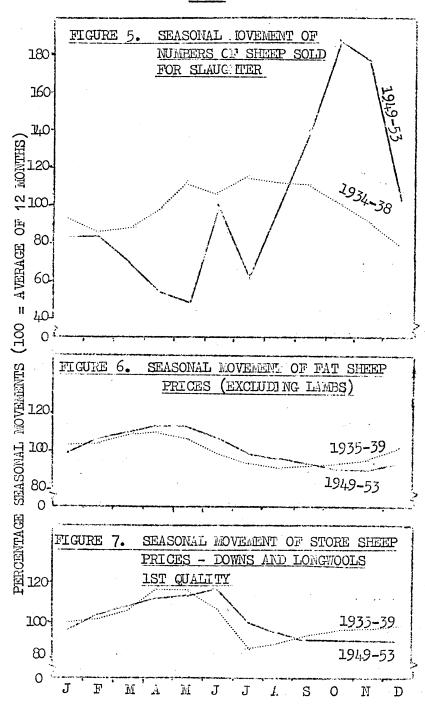


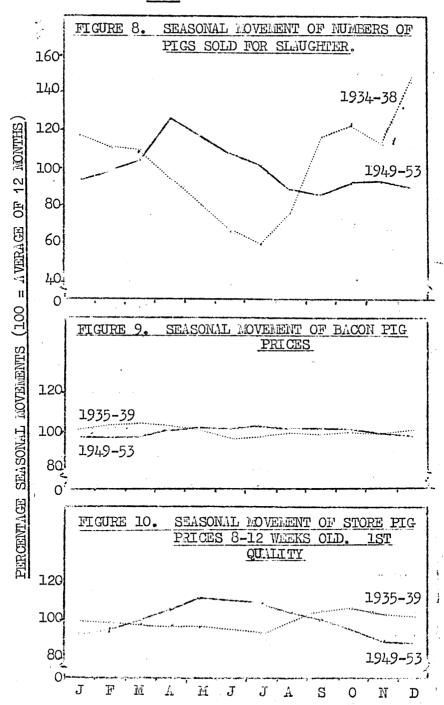


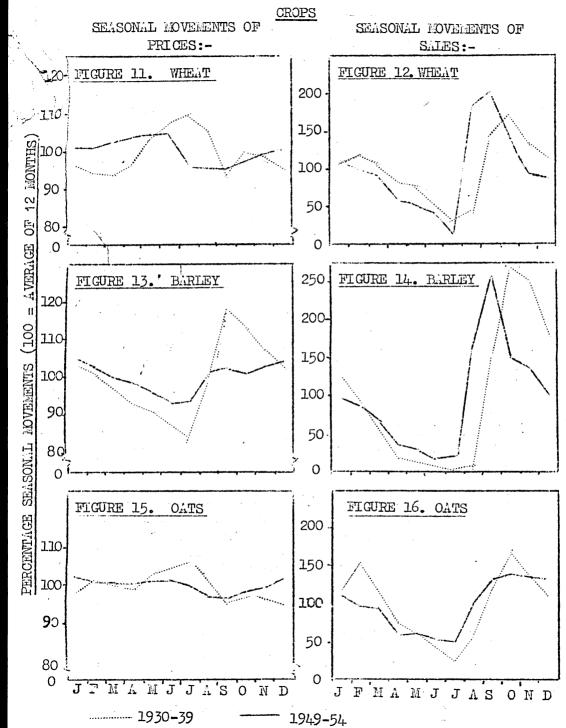


Figures 2-16 by Prudence P. Richardson

SHEET







FARMING TYPES AND FINANCIAL RESULTS.

R.G. MORTIMER.

Each year about 250-300 East Midlands farmers cooperate with this Department in providing financial data relating to their farms, and they in turn receive an annual report giving their results alongside comparative results for similar farming types.

The basis of classification of farms according to type group is as follows.

- 1. Dairy Farms. Those with less than 25 per cent of their crops and grass acreage under crops for sale and with more than 14 cows (i.e. cows and heifers in milk and cows in calf) per 100 acres.
- 2. Cropping with Dairying. Farms with more than 25 per cent of their acreage devoted to crops for sale and more than 10 cows per 100 acres.
- 3. Cropping with Pigs and/or Poultry. More than 25 per cent of land under sale crops and with more than 1,000 total poultry or 60 pigs per 100 acres or an equivalent combination of pigs and poultry.
- 4. Cash Cropping (on Predominantly Arable). More than 50 per cent of land under sale crops.
- 5. Cropping with Livestock. More than 25 per cent but less than 50 per cent of land under sale crops.
- 6. Mainly Livestock. Farms with less than 25 per cent of sale crops and less than 14 cows per 100 acres.

Tables 1 and 2 show the financial results achieved on farms, above and below 150 acres in size, for the year ending April, 1953 - on a per 100 acre basis to facilitate comparisons.

The definitions of the iters referred to are as follows:-

Production (referring to individual items).

Sales adjusted for valuation changes and debtors and minus purchases in the case of livestock items.

Other Income.

Any "production" from horses plus the value of perquisites to workers and produce and stores consumed in the farmhouse. An allowance for the value of the private use of the farm house and farm car, and receipts for contract work done, ploughing grants received and other sundry items of income.

Total Production.

The sum of the individual items of production plus "other income".

Equipment Costs.

Machinery and other repairs, tools purchased, fuel and power charges and equipment depreciation. Sales and purchases of equipment are not included.

Total Costs.

All farm expenses including the rental value of owner-occupied farms and a charge for unpaid family labour (other than farmer's or wife's) but excluding purchase of livestock. No charge is included for interest on tenant's capital (whether owned or borrowed) invested in the farm business. Interest payments on loans and overdrafts are not included in costs.

Not Farm Incomo.

The difference between total production and total costs. It is the return to the farmer and wife for their own manual labour and managerial functions and the interest on tenant's capital invested in the farm business.

Farmer and Wife's Labour.

An estimate at provailing rates of the farmer's and wife's manual labour. Management Investment Income. The difference between net farm income and farmer's and wife's labour. It is the return to the farmer and wife for their managerial functions and interest on tenant's capital invested in the farm business.

It will be seen that the differences between the two concepts of "profit", namely "Net Farm Income" and "Management and Investment Income", are larger on the smaller farms. The latter concept does to some extent put farms of all sizes on an equal basis as regards comparisons of profitability. Table 3 shows the average Net Farm Income during recent years of farms of all sizes in England and Wales, and for those types found in the East Midlands. But the classification here is on an area and district basis and not on a type of production basis as in Tables 1 and 2.

Farm Efficiency.

Various physical factors of efficiency such as milk yield per cow, eggs laid per bird, numbers of pigs and litters per sow, yield of crops per acre etc. can be worked Similarly various economic factors of out on the farm. efficiency can be calculated. Of the economic factors, net costs or income per 100 acres, per £100 total cost, per £100 labour, or per £100 rent have been used. Tables 1 and 2 show the relative efficiency in "production per £100 costs" of the various farming groups. At the present time labour is of particular importance on a farm and various standards of labour efficiency have been calculated, Those are based on the assumption that a standard number of Man Work Units (= 8 working hours) are required annually for the various crops and types of livestock. Table 6 gives those standard requirements. The actual requirements will, of course, vary from farm to farm depending on methods of harvesting crops, systems of housing livestock, etc. They are not absolute standards but are useful for comparative purposes when considering requirements of different types and sizes Table 4 shows the M.W.U. required per acre on East Midlands farms in 1952-53 and shows that dairy and cash cropping farms were more intensive in labour requirements than livestock forms, and small forms more intensive than large farms.

A farmer can calculate the officiency of the use of his own labour by using the following formula:

MAN WORK UNITS REQUIRED × 100 = LABOUR EFFICIENCY

The Man Work Units required are calculated as above, and the Man Work Units employed are derived by dividing the total labour bill (1) by the average estimated annual wage of an adult worker. In 1952-53 this latter figure was estimated at £343. Those with a "labour efficiency" above 100 per cent are making good use of their labour and those with an efficiency below 100 per cent probably need to look more closely at the labour situation on their farm to see where economies in its use can be made. No account is taken of yield levels in these standard calculations and a low labour efficiency can arise where high yields have been obtained, so care in interpreting the results obtained is necessary.

Table 5 derived in a similar way to the above, shows the effective number of lays worker by a worker (i.e. Man Work Unit of 8 hours) on different types and sizes of East Midland farms.

A low figure for days of work per man unit employed may be due to a low level of intensity of cropping and livestock carry as much as to extravagent or inefficient use of labour, so here again care in interpreting the results is necessary. It is often better to intensify production than to reduce the size of the labour force if greater "profit margins" are being aimed for.

⁽¹⁾ Including manual work of farmer and wife.

PRODUCTION COSTS AND INCOMES BY TYPE OF FARM. 1952-53. Over 150 acres

TABLE 1

TABLE T						
· · · · ·	Type of Farm					
1	Dairy-	Cropping	Cash	Cropping	Mainly	
Item	ing	with	Cropp-	with	Live-	
	, ,	Dairying	$in_{\mathfrak{S}}$	Livestock	_	
	(1)	(2)	(4)	(5)	(6)	
Production			per 100	acres		
Cattle	348	401	305	332	732	
Sheep and wool	64	51	140	304	273	
Pigs	200	122	248	175	111	
Poultry and eggs	108	193	110	134	114	
Milk and dairy	0.50-					
products	2,502		79	113	17 8	
Sale crops	182	1,656	3,005	1,565	497	
Other income	135	186	114	126	90	
Total production	3,539	3,722	4,001	2,749	1,995	
Costs			l			
Labour (excluding F. and W.)	1 .	076				
Foodstuffs	736	816	971	677	366	
Seeds and	1,107	538	299	246	319	
fortilisers	280	532	670	477	7	
Ront and rates	1	533	679	477	177	
Equipment	192	175	182	1 54	176	
Other costs	518 168	628	625	477	306	
Total costs	3,001	298	225	194	170	
· · · · · · ·	1	2,988	2,981	2,225	1,514	
Not farm income	538	734	1,020	524	481	
Farmer's and	704	700				
wife's labour	194	109	95	99	121	
Management and		(_			
investment income	344	625	925	425	360	
Production per						
£100 costs	118	126	134	127	136	
Size in acres	187	281	384	362	273	

PRODUCTION COSTS AND INCOMES BY TYPE OF FARM 1952-53. Under 150 acros.

TABLE 2

The of Fam Dairy Cropp Gropp Cash Cropp Mainly ing with Dairy Pigs/or Live stock Dairy Pigs Dairy Poultry Cash Cropp with Dairy Pigs/or Live stock Dairy Pigs Dairy Cash Dairy Poultry Cash Cash Dairy Pigs Dairy Cash Dairy Dairy Dairy Cash Dairy Da	TABLE 2						
Iton		Type of Fara					
Item		Dairy-	Cropp-	Cropp-	Cash	Cropp-	Mainly
Steel		ing	ing	ing	Cropp-		
Dairy ing Figs/or Stock (3) (4) (5) (6)	Itom		with	with			stock
(1) (2) (3) (4) (5) (6) Production			Dairy-	Pigs/or		Live-	
Cattle 347 208 241 280 390 421 Sheop & wool 104 51 - 6 66 189 Pigs 359 106 1,258 297 308 270 Poultry & oggs 509 622 3,569 430 344 278 Hilk & dairy products 3,007 1,754 - 23 204 462 Sale crops 164 1,301 3,583 3,691 1,492 546 Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl.) F. & W.) 586 795 1,046 978 578 498 Foodstuffs 1,630 1,112 2,769 393 380 597 Scods and fertilisers 229 342 834 742 397 255 <			ing	Poultry		stock	
Production		(1)	(2)	(3)	(4)	(5)	(6)
Sheep & wool 104 51 - 6 66 189	Production		£	's per l	00 acres	3	
Sheep & wool Pigs 359 106 1,258 297 308 270 27	Cattle	1 347	208	241	280	390	421
Pigs Poultry & oggs Milk & dairy products 359 106 1,258 297 308 270 Milk & dairy products 3,007 1,754 — 23 204 462 Sale crops Other income 164 1,301 3,583 3,691 1,492 546 Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263	Sheep & wool	104	51.	_	6		
Poultry & oges Milk & dairy products 3,007 1,754 - 23 204 462 546 Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl. F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Soeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Net farm income 706 694 1,126 640 430 483 Froduction per £100 costs 134 125 147 146 134 121	Pigs	359		1,258	297	1	,
Milk & dairy products 3,007 1,754 - 23 204 462 Sale crops 164 1,301 3,583 3,691 1,492 546 Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl. F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Soeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Envestment income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Poultry & oggs		622				
Sale crops 164 1,301 3,583 3,691 1,492 546 Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl. F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483<				,,,,			270
Sale crops 164 1,301 3,583 3,691 1,492 546 Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl. F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Broduction per £100 costs 134 125 147 146 134	products	3,007	1,754		23	204	462
Other income 251 176 327 236 194 174 Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl.) F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 643 1,015 736 483 350 Other costs 3,588 3,426 6,524 3,447 2,263 1,988 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Mot farm income 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131	Sale crops	164		3,583			
Total production 4,741 4,218 8,976 4,963 2,998 2,340 Costs Labour (excl. F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 3,588 3,426 6,524 3,447 2,263 1,988 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Other income	251					
Costs Labour (excl.) F. & W.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121 <td>Total pro-</td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>_,</td>	Total pro-		•				_,
Costs Labour (excl.) 586 795 1,046 978 578 438 Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 3,41 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	duction	4,741	4,218	8,976	4,963	2,998	2,340
F. & W.) Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Net farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & investment income 447 93 1,326 876 305 -131 Froduction per £100 costs 134 125 147 146 134 121							
Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 284 19	Labour (excl.						
Foodstuffs 1,630 1,112 2,769 393 380 597 Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 28	F. & W.)	586	795	1,046	978	578	438
Seeds and fertilisers 229 342 834 742 397 255 Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Foodstuffs	1,630	1,112	2, 169			
Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Net farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Seeds and			. ,	- / /	•	
Rent & rates 271 218 400 284 195 180 Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	fortilisors	229	342	834	742	397	255
Equipment 631 648 1,015 736 483 350 Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & investment income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Rent & rates	271	218	400			
Other costs 341 311 460 314 230 168 Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Equipment	631	648	1,015	736		350
Total costs 3,588 3,426 6,524 3,447 2,263 1,988 Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & investment income 447 93 1,326 876 305 -131 Froduction per £100 costs 134 125 147 146 134 121	Other costs	341	311	460		_	
Not farm income 1,153 792 2,452 1,516 735 352 Farmer's and wife's labour 706 694 1,126 640 430 483 Management & invostment income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Total costs	3 , 588	3,426	6,524	3,447		1.988
Farmer's and wife's labour 706 694 1,126 640 430 483 Management & investment income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Not farm income	1,153	792	2,452			
Management & investment income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121			, ,		,	1,22	77-
Management & investment income 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	wife's labour	706	69.1	1,126	640	430	483
<u>income</u> 447 93 1,326 876 305 -131 Production per £100 costs 134 125 147 146 134 121	Management &	-					
Production per 134 125 147 146 134 121	investment						
Production per 134 125 147 146 134 121		447	93	1,326	876	305	-131
2							
	£100 costs	134	125	147	146	134	121
1 1 1 72 1 09	Size in acres	72	62	<u>4i</u>	70	92	89

NET FARM INCOME ON FARMS IN ENGLAND AND WALES.

1940-41 to 1951-52.

TABLE 3	3				
		Туро	of Farm		
Year	Mainly	General Mixed	Light Land	Alluvial	All
***************************************	Dairying	Farning	Arable		Types
		£'s per	100 acres		
1940-41	479	387	347	651	420
1941-42		496	578	686	498
1942-43	1	578	678	734	570
1943-44	1 -	531	619	677	491
1944-45	. 1	386	260	491	347
1945-46	, .	475	464	642	427
1946-47	' 1	391	435	789	380
1947-48		3/+3	161	688	287
1948-49	' l	657	671	1,116	608
1949-50	1 0 / 131	540	608	1,091	554
1950-51	4 661(1)	434	627	1,157	536
1951-52	634(1)	537	865	1,320	639

SOURCE: Farm Incomes in England and Walos. Ministry of Agriculture and Fisheries. Published amnually by H.M. Stationery Office, London.
(1) Includes all dairy farms after 1949-50.

MAN WORK UNITS REQUIRED PER ACRE. East Midlands 1952-53.

Ψ	Δ	P	T	H.	1

TWDHB .+					
	0-	100-	150-	300 acres	
	100	150	300	and	
Type of Farm	neres.	acros.	acros.	over	
	M.W.U.	M.W.U.	M.W.U.	M.W.U.	
1. Dairying	10.9	8.9	8.5	-	
2. Cropping with Dairying	9.5	-	7.1	7.6	
3. Cropping with pigs/or					
poultry	11.8				
4. Cash cropping	9.3	8.6	7.8	6.9	
5. Cropping with livestock	6.6	6.7	6.8	6.4	
6. Mainly livestock	5.9	6.4	3.9	3.9	

DAYS OF WORK PER MAN PER YEAR. EAST MIDLANDS. 1952-53.

TABLE 5		<u> </u>		
	0-100	100-150	150-300	300 acres
	acros	acres	acres	and over
Type of Farm	work	work	work	work
	units	units	units	units
1. Dairying	280	261	268	_
2. Cropping with				
dairying	239	_	291	275
3. Cropping with				
pigs/or poultry	245	-	-	_
4. Cash cropping	210	229	250	248
5. Cropping with				
livestock	237	284	280	331
6. Mainly livestock	215	322	265	319

STANDARD LABOUR REQUIR MENTS FOR CALCULATING TOTAL ANNUAL HAN-WORK UNITS

TABLE 6			
	M.W.U.		M.W.U.
\mathtt{Crop}	per year	Type of Livestock	per year
	per acre		per head
Cereals	3 <u>1</u>	Dairy cows	20
Threshed beans & peas	3½ 4½	Hoifers in calf	$\frac{1}{2^{\frac{1}{2}}}$
Arable silage	4	Beef breeding cows	3)
Sugar boot)	20	Other cattle over	
Potatoes }	20	one year	2
Fodder roots & kale	16	Other cattle under	_
Peas (green & canning)	25	one year	4½
Market garden	30	Brooding ewes	. J
Hay-leys	$2\frac{1}{2}$	Other sheep	
-permanent grass	2	Breeding sows and	_
Silage-loys	3	gilts	$rac{4rac{1}{2}}{1rac{1}{2}}$
-permanent grass	$\frac{3}{2\frac{1}{2}}$	Other pigs	1_{2}^{1}
Grazing-leys or perm-) 1/2	Hens and pullets	<u>1</u>
anent grass) 2	Other poultry)	- <u>2</u>
Scod production	7		

INDIVIDUAL ENTERPRISES.

Factors such as a farm's size, soil and topography, layout and buildings set broad limits on most farms to the type of organisation which is likely to be most successful. Within those broad limits there is a great deal of scope for making adjustments in the farm organisation. But before a farmer decides to make any particular change ke needs to satisfy himself not only that it can be expected to increase his profit, but that the expected increase will be greater than that from any other possible adjustment.

The number of changes which are possible is sometimes embarassingly large. The three main types are:-

- (i) changes in the sizes of existing enterprises.
- (ii) introduction of a new enterprise, either as an addition or to replace an existing enterprise.
- (iii) changes in practices adopted.

This section gives some information concerning the major farm enterprises, and a number of comparisons are made between alternative practices. A study of this Section may make it possible to reduce the number of changes which have to be seriously considered. The remaining possibilities can be tested by budgeting.

This involves three steps. The first is to estimate, for each adjustment under consideration, the increase (or decrease) in the quantities of raw materials and extra labour which will be required and in the quantities of goods produced for sale. The second step is to decide on price expectations for the raw materials and products affected. The third step is to multiply the estimated quantities by the expected prices, and so calculate the changes in costs and returns, and profit, which would result if the change were adopted.

Most calculations regarding the future will always include elements of uncertainty, and farming plans are no exception. But this section gives examples of the information and the type of calculations which are required to estimate the cost probable results of alternative courses of action. Most of the figures used are averages, or estimates for average conditions. Farmers making their own calculations should use their own farm figures where possible, or adjust these figures in accordance with their own expectations.

MILK PRODUCTION - R.G. Mortimer.

The general structure and relative importance of the various items involved in the cost of milk production have not changed greatly during recent years, and are similar for the East Midlands and England and Wales as a whole. Here in the East Midlands in 1951-52, foods accounted on the average for 64 per cent of the costs, labour for 20 per cent and miscellaneous and herd replacement costs for the remaining 16 per cent.

On individual farms all or some of these items of costs are affected by various factors peculiar to the farm. The most important of these are - size of herd, yield per cow, method of milking, type of housing, seasonality of production and grade of milk produced.

SIZE OF HERD.

The effect of this factor on costs, returns and margins per cow can be seen in Table 1 for England and Wales. This Table shows that as herd size increases labour hours (and hence labour costs) per cow decrease. Total food costs do not vary greatly but the smaller herds who are more dependent on purchased foods have higher costs for this particular item, than the medium and large sized herds. The other items involved are not greatly affected by the herd size factor.

YIELD PER COW.

Table 2 shows the effect of this factor on herds in this province. It will be seen that food costs increase the most with increasing yield while Labour and Miscellaneous costs show only slight increases up to the 900-999 gallons group. The increase in margins shows that as high a yield as possible should be the aim since costs do not increase at so fast a rate as margins. From 500-599 gallons group to the 900-999 gallons group costs increased by 42 per cent while margins increased by 178 per cent.

SEASONALITY OF PRODUCTION.

This feature is illustrated in Table 3 and to some extent in Table 4. The increase in winter gallonage as a percentage of total production shown in Table 4 has occurred gradually over the years. The price differential for winter production has been maintained and it is obvious that for an individual cow the greater the production in winter the greater the margin will be, but when considering average figures the effect of seasonality is masked by other factors, particularly yield per cow, which have greater influences on margins. However, since the annual yield of an autumn calver tends on average to be higher than that of a spring calver, winter milk production is likely to lead to higher margins per cow.

GRADE OF MILK.

Table 3 brings out the differences in costs and profits margins between T.T. and non-T.T. producers and shows that about £10 per cow more is made by the T.T. producer.

Part of the difference in margins shown in Table 3 is due to the higher yield of the T.T. producers but excluding this factor T.T. producers would still show higher margins. With few exceptions, such as cases of small farmers with little or no available capital, farmers would be well advised to change to T.T. production. The other changes between the two periods shown in Table 4 have all been gradual, i.e. the decrease in labour hours, and the increases in yield, costs, returns and margins per cow.

The other two important factors affecting margins are method of milking and system of housing, and as both exert their influence through the item of labour costs, they will be considered later.

The above are some of the factors affecting the economics of milk production on individual farms. Some of the more important items involved in cost are considered below.

FOODS.

This is the most important item and the level of concentrate feeding is of particular importance. Table 5 shows that for a given yield group the farmer achieving this yield with the least amount of concentrates will have the best margins, but that on average, feeding increased quantities of concentrates to get higher yields does pay up to the level of 35 cwts. per cow per annum. At the present average prices of milk (3s. ld.) and feeding stuffs, a level of feeding of 10 lbs. of purchased concentrates to produce the final gallon of milk would still be economically sound. is only be treating cows as individuals and feeding in accordance with yield that farmers can find the economic capacity of their cows for milk production. quality grazing, forage, grass and grass crops will help to reduce the need for concentrates. A level of output from grass of 300 gallons of milk per annum should be possible and aimed for. Levels below 200 can be considered poor.

Table 6 shows results for concentrate feeding in this country.

The question of whether to feed home grown or purchased foods or how to combine them has to be settled on the farm and will depend on farm size, fertility and the availability of labour and machinery for grown cash crops, such as sugar beet, instead of fodder crops, such as kale grazed off. This in turn depends on the prices for purchased foods and prices received for cash crops.

LABOUR .

Although labour is not so important an item in costs as food, it is one where by careful planning economies can often be made more easily. Table 7 shows the saving in labour by changing from hand milking to machine milking. Milking machine costs on 453 herds in England and Wales in 1950-51 amounted to £1. 2s. 0d. per cow, and led to a saving on average of 57 labour hours per cow or a net saving of (at that time) £5.12s. 0d. per cow. The introduction of milking machines is to be recommended for most herds, and even the small 5-10 cow size herds will benefit from the use of the new small mobile machines.

The times for milking individual cows vary with the animal, from less than four minutes to 16 minutes and over. Petersen has claimed that all can be milked in four minutes, and other American work has shown that cows can be trained to let down their milk more quickly if farmers are villing and keen enough to try.

Table 8 shows the effect of type of housing on labour requirements and Table 9 shows the relative importance of the various operations performed in milking on 10 farms in this province.

It should be remembered, however, that to economise in labour is useless unless alternative use can be found for the labour saved, although it may mean greater leisure time for the small farmer and possibly lead to a reduction in the numbers employed on the Targe farms.

MISCELLANEOUS COSTS.

Individually the various items involved amount to relatively little but together amount to about $13\frac{1}{2}$ per cent of cost. Table 10 shows the more important items involved. Attention to such matters as using A.I. instead of a bull, careful handling and assembling of milking machines to reduce replacement costs, improving the health of the herd by a little prompter and greater use of the vet. and medicines and so on, may result in greater profits from the herd.

By being careful in the small items, farmers may be led to arrange and make economies in the large items of costs.

The above tables have shown that rany of the items and factors involved in costs are inter-related and it is only by paying attention to all the factors and not treating them in isolation, that the greatest increased profits are to be made.

COSTS, RETURNS AND MARGINS OF MILK PRODUCTION BY SIZE OF HERDS. ENGLAND AND WALES. ALL FARMS. YEAR 1951-52.

TABLE 1 60 & 40 -50 -30 -9.9 & 10 -20 -Total 49.9 59.9 over 29.9 39.9 under 19.9 Item 521 41 55 29 70 Number of herds 76 133 117 29.1 80.5 53.5 7.3 15.1 24.6 34.7 44.4 Cows per herd. No. 138 121 119 196 159 148 137 132 Labour hours per cow Gallons per labour 6.3 5.3 5.9 5.4 5.5 3.8 4:4 4.8 hour 727 750 708 731 720 695 743 Yield per cow (galls) 737 £. s. £. s. £. s. £. s. £. s. Costs per cow. £. s. £. s. £. s. 23. 5. 22. 2. 26. 1. 21.15. 21. 5. 20.9. 22. 4% 22. 7. Foods - Purchased 19. 3. 19. 3. 21. 6. 19.16. 17. 7. 19.11. 15.12. 17.12. Home grown 5.16. 6.10. 6. 6. 6. 6. 6.10. 6. 4. 7. 1. 5.19. Grazing 45.10. 47.11. 49.6. 46.12. 48.10. 48.1. Total 48.14. 45. 6. 17.16. 16.10. 17.19. 17. 6. 16.0. 19.9. 18. 5. 24. 4. Labour 11. 4. 11. 3. 12.0. 12.15. 11.19. 11.18. 12.11. 12. 9. Miscellaneous 3. 9. 3.13. 3.10. 3.19. 3.14. 3.17. 5.13. 3. 2. Herd replacement 4. 2. 4.0. 3.19. 4. 2. 4.1. 4. 1. Credit (-) 77.11. 76. 9. 76.18. 72. 4. 78.7. 86.0. 76.18. 76. 7. Net costs 110. 6. | 115.11. | 114.10. | 112.14. | 115.12. | 113. 2. 113. 7. 108. 7. Returns 36.19. 40.10. 39. 33.19. 37. 4. Margin

COSTS, RETURNS AND MARGINS PER COW BY YIELD GROUPS ON 54 EAST MIDLANDS FARMS 1951-52.

TABLE 2

and the second second				Net	Net	
Yield group	Food	Labour	Miscellaneous	Costs	Returns	Margin
Galls.	£	£	£	£	£	£
Less than 500	33.0	16.2	7.5	55.1	64.2	9.1
500-599	43.8	14.0	8.2	65.2	87.7	22.5
600-699	43.2	17.2	11.4	69.8	97.4	27.6
700-799	52.9	16.0	11.9	79.3	114.4	35.1
800-899	56.5	16.7	11.1	83.4	132.7	49.3
900-999	58.8	21.3	18.5	92.8	155.3	62.5
Over 1,000	67.7	22.1	22.6	<u> 106.7</u>	170.9	164.2

COSTS, RETURNS AND MARGINS PER CON BY SEASONALITY OF PRODUCTION. ENGLAND AND WALES. 1951-52.

TABLE 3

TABLE 5				
Average	Average	Net		
seas o nality	Yield (galls)	costs	Returns	Margin
Per cent of winter				•
to total production		£.	£.	£.
33.1	646	66.6	94.1	27.4
38.2	6 2 2	64.4	92.3	27.9
42.4	685	71.4 .	104.1	32.7
46.2	739	78.5	113.7	35.2
49.8	747	78.4	116.9	38.5
53.6	736	78.8	115.7	36.9
57 . 6	740	76.1	117.1	41.1
64.2	729	83.5	118.8	35 .3
			·	
49•9	727	76.9	113.1	36.2

SOURCE: National Investigation into the Economics of Milk Production.

COSTS, RETURNS AND MARGINS IN T.T. AND NON-T.T. HERDS IN ENGLAND AND WALES 1947-48 AND 1951-52.

TABLE 4

TABLE 4	l m			Non-T.T.		
		T.T.				
	19/4/-48	1951-52	1947-48	1951-52		
Number of herds	000	0(0				
	289	368	370	153		
Number of cows	9,251	11,794	8,595	3 , 364		
Av. no. of cows per herd	32.0	32.0	23.2	22.0		
Gallons produced (000's)	6,062	8,766	5,245	2,252		
Labour hours per cow	158	138	159	139		
Gallons per labour hour	4.2	5•4	3.9	4.8		
Seasonality - winter galls.				٠		
per cent of year	47.4	50.1	46.5	49.4		
Yields - galls. per cow	655	743	610	670		
Costs and returns - per cow	£. s.	£. s.	£. s.	£. s.		
Foods	20.1.					
Labour	15.15.					
Miscellaneous	9.13.			9. 7.		
Herd replacement	3. 7.			3.15.		
Gross farm costs	58.16.	83. 4.	55. 5.			
Calves and manurial			1 , , ,	100		
residues	3.11.	4. 3.	3. 3.	3.17.		
Net farm costs	55. 5.		52. 2.			
Returns		117. 7.				
Margin	31. 9.	38.6.	21. 1.	28.14.		
Per gallon	d.	d.	d.	d.		
Net farm costs	20.23	25.52	20.50	24.87		
Returns	31.75					
Margin	11.52					
SOURCE. Derived from Nation	. 7 T		1			

SOURCE: Derived from National Investigation into the Economics of Milk Production 1951-52.

MARGINS PER COW AT VARIOUS LIVELS OF CONCENTRATE (1) FEEDING. ENGLAND AND VALES 1950-51.

TA	BT	Æ	5
777	····		•

INDHH)					
	Margins £				
Concentrates	Under	730 -	910 -	All	
	459 galls.	819 galls.	1,000 galls.	herds	
Under 15 cwts.	12.63	42.16	66.43	129.0	
15-24.9	8.41	41.08	62.33	34.97	
25-34.9 "	-29.40	35.17	52.94	36.79	
35 and over	_	23.78	45.14	. 35.26	

SOURCE: National Investigation into the Economics of Milk Production.

(1) Includes Home grown and purchased concentrates.

DIFFERENCES IN CONCENTRATES FED PIR COW IN EACH YIELD GROUP. ENGLAND AND WALES. 1950-51.

[A]	ΒI	E	6

11101111 0			
Yield	Average yiold	Average	Lbs.concentrates
group	per cow	concentrates	per gallon.
		fed por cow.	
galls. Up to 459	galls.	lbs.	lbs.
Up to 459	411	1,322	3-27
460-549	517	1,424	2.76
550-639	596	1,895	3 .1 8
640-729	685	2,332	3.40
730-819	773	2,725	3.53
820-909	851	3,076	3.61
910+	1,035	4,112	3.97

LABOUR INPUTS BY SIZE OF HERD AND METHOD OF MILKING.

TABLE 7

TYDDE					
•	Yield per		Labour hours		
Size of herd	COV7 (g	galls.)	per cow		
No. of cows.	Hand	Machine	Hand	Machine	
	milked	milked	milked	milked	
9.9 and less	686	677	229	17 8	
10.0 - 19.9	651	703	205	152	
20.0 - 29.9	826	699	202	150	
30.0 - 39.9	663	707	209	137	
40.0 - 49.9	830	747	216	135	
50.0 - 59.9	574	756	172	124	
60.0 and over	615	733	112	117	
Average all herds	694	724	204	136	

SOURCE: National Investigation into the Economics of Milk Production. 1950-51.

LABOUR FOR DIFFERENT HOUSING SYSTEMS - CONSHED v YARD. (Man hours per cow per year)

TABLE 8

111111111111111111111111111111111111111			
Group:	Cowshed only	Yard & Cowshed	Yard & Parlour
Type of Machine	:- Bucket	Bucket	Releaser
*			
Milking	75	80	65
Dairy work	26	24	23
Cleaning shed	26	16	13
Feeding	26	22	21
Other work	29	27	17
Total	182	169	139
Size of herd	37.8 cows	33.4 cows	39.1 cows
Yield per cow	733 galls.	705 galls.	732 galls.
No. of herds	40	18	16
COLUMN T 1 (

SOURCE: Labour Organisation in Milk Production.
University of Cambridge, Department of Agriculture,
Farm Economics Branch. Report No. 32.
February, 1949.

PERCENTAGE OF TOTAL TIME TAKEN UP BY DIFFERENT JOBS. ON 10 EAST MIDLANDS FARMS.

T.	٨	R	Γ.7	₹.	О
1.	Ľ١.	D.	ш	٠	~

Item	Por cent of total time
Mi l king	34.0
Fooding	16.0
Food preparation	8.0
Cloaning	10.0
Dairy work	11.0
Tying and releasing	4.0
Work on other stock	17.0
Total	100.0

SOURCE:

Labour in relation to Economic Efficiency on Dairy Farms. J.S. Nalson. M.Sc., University of Nottingham School of Agriculture. Department of Agricultural Economics.

MISCELLANEOUS COSTS 1950-51.

TA	\mathtt{BI}	Œ	1	С

	Per cow
Charge for cowshed and dairy buildings Dairy equipment repairs and depreciations Miscellaneous horse and tractor labour	} 4.8
Share of general farm expenses Milk machine expenses Bull upkeep, service fees and artificial insemination) 1.1 1.9
Veterinary fees and medicines Consumable dairy stores and general dairy) 3.6
expenses	11.4

CATTLE REARING AND FATTENING - T.W.D. Theophilus.

Relative costs of Calf Rearing.

The following data are based on figures obtained from "Costs and Returns from Rearing Store Cattle on a number of Yorkshire Farms", University of Leeds, Department of Agriculture, Economics Section. Farmers' Report No. 99. June, 1951.

ITEMISED COSTS OF KEEPING INWINTERED COWS FOR SUCKLING DURING 1950 AS PERCENTAGE OF TOTAL COSTS.

		-
ጥለ	BLF	- 1

· · · · · ·	Average				
		Suckling			
Method of Rearing	Single	Low	Medium		
	Suckling	Intensity	Intensity		
Number of herds	8	3	5		
Number of cows	17 8	58	44		
Calves reared per cow	0.95	• 1 - 1			
Costs.	Per cent				
· All foods	54.0	51.6	42.0		
Grazing	19.0(1)	22.0	13.5		
Man labour	15.5	19.0	21.8		
Horse and tractor labour	1.6	1.7.	7		
Herd depreciation	4.2	.8(2)	14.6		
Overheads	3.9	4.8	5.8		
Other costs	1.8	1.7	1.6		
(7)	100.0	100.0	700-0		

Includes cost of grazing by calf.

(2) Herd appreciation.

It will be noticed that the greatest expenditure in each case is on food. Labour costs are highest in the multiple suckling (medium intensity) system, this is because of the larger number of calves to be supervised.

If the costs of keeping cows for single suckling = 100, we find the cost per cow for multiple suckling (low intensity) = 91, and for multiple suckling (medium intensity) = 170.

The other costs of rearing are given in Table 2. On this basis total rearing costs per calf are - single suckling 100, multiple suckling (low intensity) = 80, multiple suckling (high intensity) 70, whilst bucket reared calves = 76.

ITEMISED COSTS OF REARING CALVES ON INWINTERED COWS UP TO SIX MONTHS OF AGE AT WEANING.

TABLE 2 Per cent				
	METHOD OR REARING			
	Multiple Sucklin			
Items	Single	Low	Medium	
	Suckling	Intensity	Intensity	
Number of herds	8	3	5	
Number of calves	171	. 99	163	
Costs per calf.	Per cent	Per cent	Per cont	
Suckling costs	100	71.0	57.0	
Foods: Hay	:	1.9	3.8	
Roots		_	•2	
Homo grown				
concentrates		.6	4•5	
Purchased			·	
concentrates		5.2	5.8	
Total		7.7	14.3	
Grazing		5.2	2.0	
Man labour		•3	2.0	
Cost of purchased calves	-	15.7	24.5	
Overheads		.1	.2	
	100	100.0	100.0	

ITEMISED COST OF REARING CALVES ON THE BUCKET TO SIX MONTHS.

TABLE 3	Per cent
	Average
Number of farms	8
Number of cattle	113
Costs per calf.	Por cent
Foods: New milk	23.4
Separated milk	5.5
Milk substitute	2.2
Purchased concentrates	20.0
Home grown concentrates	5•7
Hay	2.2
Total	59.0
Man labour	17.0
Cost of calf	19.1
Overheads	4.3
Other costs	.6
Total	100.0

It is likely, however, that both bucket reared and multiple suckled calves will continue to cost rather less than single suckled ones for this initial period. The cost per calf appears to decrease as the number of calves reared per cow increases.

Grass Fattening.

The grazing areas of Leicestershire and Lindsey are very different and the place of cattle in the farm economy also differs. Table 4 summarises the result of a recent study in these two areas. Table 5 shows the Lincolnshire cattle to have been bigger and fed for a longer period. The average gain was 1.68 lbs. per day but the variation from farm to farm was very significant.

AVERAGE COSTS AND RETURNS OF GRASS FED CATTLE IN EAST MIDLANDS (LEICS. & LINCS.)1952 (1)

TABLE 4		
	Leicestershire	Lincolnshire
	23 hords	26 herds
Average no. of cattle per herd	27	21
	£. s. d.	£. s. d.
Cost of store cattle	56.12. 9.	59. 6. 3.
Value of fat cattle	67. 2. 6.	71.18.6.
Feeder's margin	10.9.9.	12.12. 3.
Grazing costs*	3. 1. 0.	4.19.6.
Other costs		
Shepherding	8.5.	10.6.
Feeding stuffs - Home grown	6.4.	-
Furchased	-	-
Transport	3.10.	5. 2.
Droving and market dues	7.	4.8.
Ovorheads	3. 3.	5. 1.
Miscellaneous	7.	5•
Total costs	4. 4. 0.	6. 5. 4.
Not margin	6. 5. 9.	6. 6.11.

^{*} Including rent, cultivations, rertilisers, drainage, rates, etc.

GRASS FED CATTLE (LEICS. & LINCS.) 1952(1) WEIGHTS AND LENGTH OF FEEDING PERIOD.

TABLE 5			
	Average per head		
	Leicestershire	Lincolnshire	
Weight of store cattle	9cats. Ogrs.	9cwts. 3qrs.	
Weight of fat cattle	llcwts. Ogrs.	12cwts. Ogrs.	
Weight gain	2cwts. Ogrs.	2cwts. lqr.	
Length of grazing period	129 days	143 days	
Average weight increase per day	1.68 lbs.	1.68 lbs.	

⁽¹⁾ SOURCE: Grass Fed Cattle Investigation 1952. Dept. of Agricultural Economics, University of Nottingham, Farmers' Report F.R.123.

GRASS FED CATTLE (LEICS. & LINCS.) 1952. MAIN ITEMS OF COSTS.

TABLE 6

	Leicestershire	Lincolnshire
	Per cent	Per cent
Grazing costs	5	8
Other costs	2	2
Cost of store	93	90
	100	100

It will be seen from Table 6 that the cost of store cattle is by far the most important item. So buying of good store cattle cheaply is one of the secrets of successful fattening of cattle. The other costs are insignificant when compared with the cost of the store animal.

Winter Fattening of Cattle in Yards.

In mixed farming systems, cattle feeding is undertaken with two main objectives, viz: (1) To produce net revenue by (a) converting into saleable products fodder crops and roughages which might otherwise be unsaleable and (b) producing F.Y.M. for maintaining soil fertility, especially where arable crops are a major source of revenue and (2) to regularise the demand for labour throughout the year by balancing winter demand against the Spring and Autumn peaks.

Over many years, costings of winter fed cattle have seemed to show that there has been little, if any, direct net profit from this side of farming and since cattle feeding has continued, it must be concluded that apart from direct net revenue sufficient indirect revenue has been earned to justify the continuance of cattle feeding.

SUMMARY OF AVERAGE COSTS AND QUANTITIES OF FOOD PER HEAD FOR YARD FATTENED CATTLE, 1951-52(1)

TABLE 7			
	Quantity	Food charged	Saleable
	per	on cost of	food charged
	head	Production	on Market
	·	basis	Price basis
		£. s. d.	£. s. d.
Value of store beast		55. <u>1</u> 8. 4.	55.18.4.
Foods	cats.		
Roots and silage	58.00	5.14. 2.	5.14. 2.
Hay	16.00	3.13. 7.	9.11.0.
Straw	3.00	4. 9.	
Oats	2.93	1.16. 1.	3.14. 4.
Beans	0.34	4. 9.	13.8.
Barley	0.34	5. 2.	8. 9.
Mixed com	0.11	1. 7.	2.11.
Purchased concentrates	0.64	19.5.	19.5.
Total foods	_	12.19.6.	21. 9. 0.
Labour and power	_	2. 6.11.	2. 6.11.
Miscellaneous charges		3.10.	3.10.
		71. 8. 7.	79.18. 1.

RETURNS, COSTS AND MARGINS PER HEAD, CRADED CATTLE ONLY AND ALL CATTLE(1)

	Graded cat				
		tle only	All cattle		
	(Bullo	cks)	(Bullocks)		
	Return	s with food	d charged of	n:	
	Cost of	Market	Cost of	Market	
	production	price	production	price	
	basis	basis	basis	basis	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Average return	80.14. 6.	80.14.6.	80.0.4.	80.0.4	
Cost of store	58.11.5.	58.11. 5.	58.11.5.	58.11.5	
Gross feeding margin	22. 3. 1.	22. 3. 1.	21. 8.11.	21. 8.11.	
Costs, feeds etc.	15.10. 3.	23.19. 9.	15.10. 3.	23.19. 9.	
Net margin	6.12.10.	-1.16.8.	5 .1 8.8.	-2.10.10	

(1) SOURCE: D.H. Dinsdale and S. Robson. Costs and Returns from Yard Fattened Cettle 1951-52. University of Durham, King's College, Newcastle. Report G.42. September, 1952.

Had the marketable foods been charged at average prices the effect would have been to turn the average net margin from a positive one to a negative one. This is merely transferring the margin from the cattle to the crops. financial effect to the farm as a whole is precisely the same in either case.

General Information.	Percentage of Total Cost
Store Total foods	79 18
Labour	3
Finished liveweight	100
Store weight	11.67 cwts. 10.35 cwts.
Liveweight gain	1.32 cwts.
Feeding period Daily increase	105_days
	1.4 lbs.

The main function of winter feeding cattle is the production of farm yard manure, and as already stated, winter fed cattle do not seem a very profitable enterprise as regards direct net revenue. Therefore an alternative method of obtaining farm yard manure is to keep store cattle through the winter in yards, and then finish these cattle off on grass in the summer. Approximately six cwts. of farm yard manure per week is an average production from yard fed cattle, i.e. about $4\frac{1}{2}$ tons per head for a feeding period of 15 weeks.

COSTS AND RETURNS FROM WINTERING STORE CATTLE AND FINISHING ON GRASS (ESTIMATED BUDGET) (Inside Feeding 120 days - Grazing 120 days) TABLE 9

Value of store cattle			£. s. 45. 0.
Foods Meadow hay* Oats, barley, etc.* Labour, power, etc. Total cost	e de la companya de l	Daily Ration 20 lbs. 4 lbs.	6. 0. 5. 7. 2.10. 58.17.

^{*} Cost of foodstuff based on Market Value.

The daily ration used above supplies 21 lbs. dry matter, 9 lbs. starch equivalent and 1.2 lbs. protein equivalent. The maintenance requirement is 5.5 lbs. starch equivalent, so that the balance available for production would be 3.5 lbs. sufficient for fully $1\frac{1}{2}$ lbs. live weight increase.

Weight of store cattle in Autumn 8 cwts. Inside feeding 120 days Average daily increase in weight $\frac{1}{2}$ lbs. Weight increase 180 lbs.

Therefore the store cattle would be turned out on to grass in the Spring for fattening at approximately $9\frac{1}{2}$ cwts.

SPRING FINISHING ON GRASS (ESTILATED BUDGET)

TABLE 10	
	£. s. d.
Cost of store beast in the Spring	58.17.0.
* Grazing costs	3. 1. 0.
* Other costs	1. 3. 0.
Total costs	63. 1. 0.
Cattle sold @ $11\frac{1}{2}$ cwts. @ £6. 4s. 0d. per cwt.	71. 6. 0.
Margin	8.5.0.
* SOURCE: Grass Fod Cattle Survey, 1950. University	ity of

By this method of wintering store cattle and fattening off on grass, one is able to buy store cattle when the demand for them is not so great, and reasonable stores may be bought cheaper than in the Spring when the demand for them is greater. The disadvantage of this system of fattening is that the cattle are sold off the farm in the Summer when the price paid for fat cattle is at its lowest.

Nottingham, Dept. of Agricultural Economics,

Sutton Bonington.

This method should give a greater margin of profit than the classical method of finishing the cattle during the winter in yards. A comparison of the results of this estimated budget, and the figures given by the Durham University Report on Winter Fattening of Cattle, shows that, by wintering stores and fattening on grass a profit margin of £3. 5s. 0d. may be obtained, whilst winter fattening shows a loss. (Foodstuffs in both cases being charged on market price basis.)

This method, therefore, has the advantages of both systems:-

- 1. Farm yard manure is produced by the store cattle in Winter.
- 2. Labour is utilised profitably during the slack Winter months.
- 3. Store cattle use up fodder crops and roughages.
- 4. Cheap fattening on grass in the summer.

On the debit side is the possibility that the manurial value of farm yard manure produced by store cattle may not be as great as that produced by cattle being finished off on a high plane of nutrition on purchased feeds.

Choosing the Most Economical Feed for Winter Fattening.

On an average about 80 per cent of the costs involved in winter fattening of cattle represent charges incurred on foods. To make winter fattening of cattle a more profitable enterprise it is necessary to discover possible methods of reducing the cost in feeding of beef cattle. Instead of feeding expensive purchased concentrates, the possibility of introducing home grown concentrates ought to be considered.

Some alternative rations are set out in Table 11. These rations are suitable for 9 cwts. bullocks, and designed to meet maintenance requirements and 2 lbs. live weight gain per day. The rations set out in the table are the average requirements, and will have to be adjusted from week to week. The dry matter content of some of the rations are on the low side, but this can be remedied by the animals utilising bedding straw to satisfy their appetite.

The costs of different foodstuffs included in the rations are based on national average costs of production and yields. In the last column, the gross margin over feed costs when the food used is charged at market value is given. In both examples the gross margin varies from a negative gross margin for Ration 1 to a positive one for Rations 5 and 6. Efficient farmers would obtain much higher yeilds amd incur lower costs of production.

FOOD REQUIREMENTS AND COSTS OF 10 BULLOCKS

TABLE 11

TABLE II				
Ration	Total require- ments	Yield per acre	Acreage equiv- alent required	Total food costs
1. Hay Bought cake	tons 13.39 5.86	tons 1.45	4.61(1) - 4.61	£ 294.87
2. Hay Swedes Dried sugar beet pulp Oats and beans (1:2)	5.36 26.11 5.36 2.68	12.72	1.85(1)	248.81
3. Hay Mangolds Oats and boans (1:2)	5.36 76.33 3.35	1.45 26.03	1.85(1)	225.81
4. Oat straw Arable silago Crushod oats Dried grass	7•37 33•48 1•34 3•35	1.05 1.00	4.99 1.28 <u>1.67</u> 7.94	198.20
5. Grass silage 1st quality Grass silage 2nd quality	58.92 14.73	4.05	7.27(1) 1.82(1) 9.09	160.56
6. Hay Marrowstem kale Oat straw Oats and beans (1:2)	5.36 42.85 4.69 2.68	1.45 19.94 - .98	1.85 ⁽¹⁾ 2.15 -	160.31

SOURCE: V.H. Beynon. Increased Production of Beef "Agriculture" April, 1953.

FOR 150 DAYS AND ESTIMATED GROSS MARGIN.

		·						
			Gross margins over feed costs					
				per bullock				
	Cost of	Total		Per acra		Food		
cost of		receipts	Total	equiv-	Por	charged		
stores	stores	from fat		alent	bullock	at Markot		
		cattle				Valuo		
£	£	£	£	£	£	£		
						-		
	*		·			•		
500	794.87	781.87	-13	2.82	-1.3	-7.47		
500	748.81	781.87	33.06	4.99	3.31	-3.31		
		1						
1.2				·	/			
500	725.81	781.87	56.06	6.84	- (-	- 0-		
	12).01	101.01	0.00	0.84	5.61	-2.02		
					,			
			İ					
500	698.20	781.87	83.67	10.54	0 27	05		
	0,0.20	102.07	0).07	10.0%	8.37	85		
500	660.56	781.87	121.31	13.35	12.13	6.4		
	000.70	102.07	1-2-0)-		1201)	0.4		
500	660.31	781.87	121.56	18.06	12.16	6.5		
771 Tm:	the e-	of harr a	- 1 - 2 7	·	,			

(1) In the case of hay and silage only hay acreage is included, as it is assumed that fields are available for grazing soon after hay harvest.

PIGS - R.W.T. Hunt.

Capital Costs.

Expenditure on both working and fixed capital shows very wide variations from farm to farm. Working capital will depend mainly on the price paid for breeding stock and the amount of purchased feeding stuffs used. Fixed capital will depend mainly on what buildings are available.

Specimen prices for new housing.

Pig farrowing units £40 - £50 per hut

Fattening houses with run, for 15 fatteners £150

These could be used to fatten three lots of 15 per year allowing 17 weeks per lot.

These are the main items of fixed capital expense, but there are others such as weighing scales, pig rings, electric fencing, etc.

Food requirements.

- (i) Breeding sows require 25 cwts. of meal per year (including creep feed and share of boar's ration).
- (ii) Fattening pigs will require $6\frac{1}{2}$ -7 cwts. meal each from weaning (32 lbs. l.w.) to be acon weight (212 lbs. l.w.) 1 lb. of meal = 4 lbs. of potatoes = 5 lbs. of fodder beet. Fodder beet and potatoes can be used to replace $2-2\frac{1}{2}$ cwts. of meal, but a higher proportion of protein would be needed to balance the ration.

Alternative Methods of Feeding.

1. Home produced meal.

Barley meal	•	450 lbs.	
Weatings		220 lbs.	
White fish meal		40 lbs.	•
Grass meal		40 lbs.	
Total		750 lbs.	$(6\frac{1}{2} \text{ cwts.})$

2. Home produced meal and fodder beet.

Barley meal Weatings White fish meal Grass meal	270 lbs: 132 lbs: 64 lbs:
Total	24 lbs 490 lbs

Plus fodder beet

12 cwts.

3. Home produced meal and cooked potatoes.

Barley meal	250 lbs.
Weatings	120 lbs.
White fish meal	58 lbs.
Grass meal	_22 lbs.
Total	450 lbs.
	The Control of the Co

Plus cooked potatoes. 10 cars

Production efficiency factors.

Breeding. Standards of efficiency vary considerably. The figures shown below give some idea of average standards.

LITTER AVERAGES.

1	
Litters per sow per year Pigs born alive per litter Pigs born alive per sow and gilt per year Pigs weaned per litter Pigs weaned per sow per year	1.65 9.2 15.2 7.5 12.5

SOURCE: Cambridge University Farm Economics Branch.
Based on Pig Costings Reports 1952 etc.

Labour. One man can look after 25 to 40 breeding sows and fatten the litters to bacon weight. The number will depend mainly on the system used.

POSSIBLE COSTS, RETURNS AND MARGINS OF OME, MAN, 30 SOWS, BREEDING AND FATTELING ULIT.

TABLE 2			
Costs	£	Returns	£
Food Sows 30 x 25 cwts. @ 32s. cwt. Baconers 360 x 7 cwts. @ 32s. cwt. Labour 1 man and casual Other expenses Depreciation of stock, equipment, vet., etc.	1,200 4,032 500	Sale of bacon pigs 355 @ £20 (8 sc. @ average of 50s. Od. per	7,100
Margin	<u>468</u> £7,100		£7,100
	l .	t	1

(1) Costs and returns on individual farms will vary from those shown here. Some far ers may have lower food costs, other a higher average price per pig. The account shown here is just an illustration of how probable profit can be estimated.

POULTRY - R.W.T. Hunt.

The figures in the following section are based on the financial results of 36 poultry flocks on general farms in Lincolnshire and Nottinghamshire in the season 1951-52. The standards given here are based on average figures and mask considerable variations. However, a table is included to show the effect of the factors responsible for most of the larger variations in profits, namely production, price of eggs, and price of food.

The budget calculations at the end are included, not to indicate practices profitable at present as these vary according to individual circumstances, but to show in a simple way how calculations can be made to help to predict the effect of changing economic conditions.

Rearing.

(a) Working Capital 18s. a bird to rear to point of lay.

(b) Food Required 1 cwt. for every four birds reared.

(c) Costs (per bird)

*	8. 0.	•
Food	10.0	
Labour	2. 6.	•
Depreciation etc.	1. 6.	
Cost of chick	4.0	•
	18. 0	•

Egg Production.

(a) <u>Capital Required</u>. 5s. Od. to £2. per bird for housing depending on type of house.

(b) Food 100 to 140 lbs. a bird per annum (1)

to: Took Too to Tie Top: W Dild bel 8	mmm
(c) Costs	shillings
Feed	25-40
Bird depreciation	9
Equipment depreciation	2
Labour	<u>-</u>
Other expenses	1
	43-58

⁽¹⁾ Free range birds would consume the least food, and battery birds the most.

Possible Costs, Returns and Margins given various prices of feed and eggs.

In Table 1 below costs other than feed are held at 18s. Od. i.e. - (Bird depreciation 9s. Od., Labour 6s. Od., Equipment depreciation 2s. Od., Other expenses 1s. Od.).

The table assumes that:-

- 1. A hen will cat 120 lbs. of food a year.
- 2. Income from eggs is the sole source of income, sale of birds being included against the charge of bird depreciation.

TOTAL COSTS in each column is the cost of 120 lbs. of food plus the charge of 18s. Od. for "other costs".

TOTAL RECEIPTS are arrived at by multiplying the production by the price of eggs.

There will be variations from the standards as shown in Table 1 on page 53, some may have lower labour costs, others higher bird depreciation, and perhaps the biggest variation will be in the amount of food consumed. However, this will depend mainly on the system practised, and if we assume that birds in batteries will consume 140 lbs. of food and those on range 100 lbs., this means that an addition or deduction of 5s. Od. a bird would be a fairly reasonable correction to the standard cost of food per cwt.

POSSIBLE MARGINS FOR COMMERCIAL EGG PRODUCTION, COSTS, RETURNS AND MARGINS IN SHILLINGS PER BIRD PER YEAR.

TABLE 1										
		PER CENT PRODUCTION (360 MGGS = 100%) or Dozons								
70	Cost 40% or 12 dozen 50% or 15 dozen 160% or 18 dozen									
Prico	Cost	₹10% Oi		ozen	<u>50% o:</u>	r 15 d		60% 01	r 18 de	ozen
of l	of 1		Total			Total			Total	
dozen	cwt.	Total	rec-		Total	rec-		Total	rec-	Mar-
oggs	food		cipts		cost	eipts	gin	cost	cipts	gin
	25s.	45	42	-3	45	52	+7	45	63	+18
- (-	30s.	50	42	-8	50	52	+2	50	63	+13
3s.6d.	1	56	42	-14	56	52	-4	56	63	+7
	40s.	61.	.42	-19	61	52	- 9	61	63	+2
	45s.	66	42	-24	66	52	-14	66	63	-3
	25s.	45	48	+3	45	60	+15	45	72	+27
	30s.	50	48	-2	50	60	+10	50	72	+22
4s.0d.		56	48	-8	56	60	+4	56	72	+16
	40s.	61	.48	-13	61	60	-1	61	72	+11
	45s.	66	48	-18	66	60	-6	66	72	+6
·	25s.	45	54	+9	45	67	+22	45	81	+36
	30s.	50	54	+4	50	67	+17	50	81	+31
4s.6d.		56	54	-2	56	67	+11:	56	81	+25
	40s.	61	54	-7	61	67	+6	61	81	+20
	45s.	66	54	-12	66	67	+1	66	81	+15
	25s.	45	60	+15	45	75	+30	45	90	+45
	30s.	50	60	+10	50	75	+25	50	90	+40
5s.0d.	35s.	56	60	+4	56	75	+19	56	90	+34
	40s.	61 .	60	-1	61	75	+14	61	90	+29
-	45s.	66	60	-6	66	75	+9	66	90	+24
	1			1				100	70	· C'+

Some Management Problems.

1. Are food costs being covered?

As food cost is the most important expense which can be reduced by culling, it is useful to know the number of eggs which a hen must lay in a month to cover its food cost.

Assuming one hen eats 1 cwt. of food a year. 12 hens eat 1 cwt. of food a month.

•• Cost of 1 cwt. food gives the number of eggs a hen Price of dozen eggs must lay in a month to cover e.g. 32s.0d = 8 eggs a month to cover food cost.

2. When to cull.

The main points to consider are:-

- 1. Change in value of the tirds.
- 2. Food cost.
- 3. Estimated future production and price of eggs.

A simple calculation can then be made to find out if it will pay to keep the birds.

e.g. What will the additional costs and returns be for keeping birds from April 1st. to September 1st. instead of selling out?

Additional Expenses	per bird.	Additional Receipt	ts por bird.
	£. s. d.		£. s. d.
Change in value		Sale of eggs	
(15s. Od. to 10s.0	a)	8 dozen at	
of birds including		3s. 9d.	1.10.0.
mortality	5.0.		
Food cost ½ cwt.	17. 0.		
Margin	8.0.	•	
	£1.10. 0.		£1.10.0.

Keeping older birds in the flock.

The main points to consider are:-

- 1. The saving in cost of replacements.
- 2. The reduction in egg production.

If we assume similar rates of mortality for hens and pullets, then a pullet costing 18s. Od. to rear and worth 10s. Od. after one laying season, can be compared with a hen worth 10s. Od. at the beginning of her second season and 9s. Od. at the end. This represents a 7s. Od. difference in bird depreciation of the two birds and therefore a saving of 7s. Od. on replacement.

Translated into terms of eggs, this difference is equal to about 20 eggs at 4s. Od. a dozen, and the reduced production of the second season birds should not be greater than 20 if the two classes of birds are to make similar profits.

Based on unculled flocks the reduced production is usually about 20 per cent or 36 eggs for a 180 egg bird, but the difference could be narrowed with rigorous culling.

The Christmas Market.

Hens kept on until Christmas may be expected to show an appreciation so that a profit may be possible even if food costs are not covered by sales of eggs.

e.g. Possible Returns from October 1st. to Christmas.

Additional Exp	onses	Additional Income	
•	s. d.		s. d.
Food $\frac{1}{4}$ cwt.	8.6.	Sale of eggs	
		$1\frac{1}{2}$ doz. @ 4s. 6d.	6.9.
		Bird appreciation	
		(10s. Od. to	
Margin	<u>4. 3.</u>	16s. Od.)	<u>6. o</u> .
	12. 9.		12. 9.
		· · · · · · · · · · · · · · · · · · ·	

Similarly a calculation can be made to see if it would be worth while keeping birds on to sell at Easter. In this case egg production would probably be higher, but the price of culls lower.

In these calculations labour cost has been left out, not because it is unimportant, but because the labour cost would probably be incurred in any case. However, if there is an alternative use for labour such as rearing pullets or other work then labour should be charged, as an additional expense.

SHEEP ON ARABLE FARMS - R.O. Wood.

In the East Midlands most of the sheep on arable farms are on the light land and are concentrated in three areas, the Nottinghamshire Sands, the Lincolnshire Wolds and the Lincolnshire Limestones. Generally a ewe flock is maintained to breed lambs for folding on green crops, roots and beet tops. The best ewe lambs are retained for flock replacements and the remainder of the lambs sold fat. The following data are based upon an investigation made in these areas in 1949-50 to 1951-52.

Flock Maintenance and Disposal of Ewes and Lambs.

Three basic policies are assumed,

Ewos culled to feeding flock

- (a) all replacements are home bred,
- (b) a portion of the ewes are replaced by purchases, (commonly adopted in flocks with a longwool foundation or to save keeping ginners during the summer).
- (c) all replacements are purchased, (commonly adopted in flocks of hill-type ewes).

In the following tables, three columns are given, headed a, b and c respectively, to give the data when it differs according to the policy adopted.

Annual Changes in Breeding Flock	Po	or 100 e	wes
Ewes retained from previous season Replaced by: purchased gimmers home bred gimmers	(n) 70 - 30	(b) 70 15 15	(c) 70 30
	100	100	100
Ewos sold fat and cull		10	
Ewes casualties and deaths		10	

Rams. One kept for every 30 to 40 ewes and will be used from two to four seasons, depending upon size of flock and ewe replacement policy.

10 30

Lambs Produced				Por	· 100 e	70s	
Lambs tailed in Apr Casualtics and deat Lambs put into fold	hs Apri		tober		125 7 118		
Folding Flock	Por	100 ove	s	Per 100	r 100 folded sheep		
Incoming	(a)	(b)	(c)	(a)	(b)	(c)	
Hone bred lambs	118	118	118	83	88	92	
Cull gimmors	15	7	-	10	7	-	
Cull ewes	10	10	10	7	5	8	
	1 43	135	128	100	100	100	
Disposals							
Fat gimmers & ewes	25	17	10	17	12	8	
Fat lambs	2 5 69	92	114	48	69	89	
Lambs retained for						,	
flock replacements	45	22	-	32	16	-	
Casualties and			1				
deaths	4	. 4	4	<u> </u>	3	3_	

Purchases per head
Gimmers for breed- £8 - £12
ing flock
Lambs for feeding £5 - £7
Cull ewes to feed £5 - £6
Wethers to feed £6 - £8

Note: The guaranteed average price per 1b. for wool is 4s. 6d. but the return per fleece varies according to quality and type.

Weight	s and Prices			
head			Estimated	Value
- £12			dressed	at
	Sales		carcase	1953-54
- £7			weight	prices
- £6			lbs.	£. s.
- £8	Fat ewes (Nov	r.)	90	6. 5.
	Fat wethers (Jan.	85	10.13.
	Fat lambs (ho	ggs)		
	January		70	9.13.
	March		70	10. 7.
:	May .		75	11. 5.
	Early fat lan	ıbs 💮		
	_ June		50	7.10.
		;	Per fleec	3

FEED REQUIRE ENTS.

Breeding Flock.

Per 100 ewes.

The feed requirements are given for the sheep flock, i.e. ewes, rams and summer keep for gimmers retained for flock replacements, under system (b). Ley and permanent grass requirements should be raised or lowered slightly for systems (a) and (c).

	Per 100 ewes	per annum
· . *	Quantity	Acres
Food:-		
Purchased concentrates		
(Mainly beet pulp and compound cake)	40 cwts.	-,
Home grown grain (mainly oats)	40 cwts.	11/2
Hay	15 cwts.	$\frac{1}{2}$
Mangolds	25 tons	1
Foldod crops	75 tons	5
(Beet tops may be substituted at	. 6 tons per ac	ere)
Leys		32
Permanent grass	-	10
Total	_	50

- Notes: 1. Mangolds are usually grown solely for the ewes.
 - 2. Folded crops and beet tops. Ewes act as scavengers after feeding sheep. This is the estimated acroage consumed.

Foeding Flock.

Per 100 sheep

There is a tendency to allow the sheep available to eat the feed available and to adjust the daily level of concentrate feeding so that the sheep are fat when the folded crops are finished. The following data assumes an average crop of mixed turnips and kale is available when the sugar beet tops are finished

	Per 100 she	ep per season
Food:-	Quantity	Acros
Purchased concentrates (Mainly		; ;
beet pulp & compound cake)	40 cwts.	<u>-</u>
Home grown grain (mainly oats)	30 cwts.	1
Hay	10 cwts.	1/4
Beet tops	40 tons	$6\frac{1}{2}$
Folded crops	100 tons	$6\frac{1}{2}$
Grazing	Aftermaths	
		$7\frac{3}{4} + 6\frac{1}{2}$
	<u> </u>	acres Beet tops

Notes: Folded crops are not intensively cultivated, cleaning operations being fewer and the usual fertiliser application 5 to 8 cwts. compound root fertiliser and no dung.

LABOUR REQUIREMENTS.

Flocks under 150 ewes.

These flocks are generally shepherded by the farmer, manager or foreman as a part time job with some help from the regular farm labour.

Flocks over 200 owes.

Those flocks require the services of a full time shepherd during the months October to April with other help according to the size of flock. During the months May to September the shepherd often looks after the grazing cattle as well as the sheep.

	Breeding sheep	Feeding sheep
	Hours per 100 sheep per annum	Hours per 100 sheep per season
\$mall flocks (under 150 ewes) Large flocks (over 150 ewes)	900 750	300 240

CROPS.

The main object of this section is to present information which will help in forecasting the most likely results of changes in cropping programmes. Such forecasts involve estimating extra costs and extra receipts, along with any savings in costs or reductions in receipts. Overhead costs such as rent, and any other items which will not be affected by the change, can be ignored. which vary directly with acreage, such as fertiliser and seed, must always be considered. And for some changes it may be important to consider costs which do not vary directly with acreage - for example when considering the introduction of a new crop the cost of any new equipment required must be taken into account. Notes have, therefore, been included on both the variable costs and the capital costs of various crops. There are also notes on alternative practices, such as planting potatoes by hand and by machine.

Changes in eropping programmes may have far-reaching effects on the organisation of the farm as a unit. Owing to the interdependence of many farm enterprises, changes in one section of the farm may cause, or call for, related changes in other sections. Some notes are also included, therefore, on such things as seasonal labour requirements and the availability of by-products.

General Information.

1. Tractor Running Costs.

Fuel, grease etc. Repairs and maintenance s.d.

2. 0. per hour

9. per hour

2. 9. per hour

2. Fertilisers.

Fertiliser Prices (1) (six ton lots, delivered buyer's station)

TABLE 1						por ton
Fertiliser	N	P 0 2 5	K_0 %	Prico	Subsidy	Not Price
	%	%	%	£. s. d.	2. s. d.	£. s. d.
Sulphate of Ammonia Nitrate of	20.6	-	-	17. 1. 6.		14.18.6.
Soda Nitrate of	16	-	-	26.12.6.	2. 8. 0.	24. 4. 6.
Potash	15	-	10	29. 2. 6.		26.17. 6.
Nitro-chalk Muriate of	15.5	_	-	15.14.0.	•	13. 7. 0.
Potash(2)	_	-	50 60	15.17. 0. 18.12. 0.		15.17. 0. 18.12. 0.
Sulphate of Potash(2) Superphos-	_	-	48	21.10.6.	-	21.10.6.
phate — powder	_	18		ר דו פו	4 77 0	7.70.0
granular triple	-	19 48	-	13.19.6.	4.17.0.	7.12. 0. 9. 2. 6.
Basic slag		1+0	_	70.10.9.	13.0.0.	23.18. 9.
- range from to	-	7	-	4.18.6.		3. 6. 0.
Compounds	7	22 7	- 10½	12.10. 0. 17.15. 6.	3. 4. 0. 3. 5. 3.	9. 6. 0.
· :	96	9	1 5	22. 7. 6. 16.13. 0.	4. 3. 7.	18. 3.11.
	9 5	18 12½	- 10	23.15. 0. 19.10. 0.	7. 1. 6.	16.13. 6.
	-	16	16	19. 9. 0.	5. 1. 6.	14. 7. 6.
73	7 12	6½ 12	20 15	20. 9. 0. 25.14. 0.		17. 8. 8. 20. 0. 3.

Prices ex importers store.

⁽²⁾ Rebates for early delivery are allowed on many fertilisers.

MAINCROP POTATOES.

Variable Costs per Acre.

1. Seed. 20 cwts. $(\frac{1}{2}$ " x $2\frac{1}{2}$ ") per acre, in 28" rows and 15"-16" spacing. With larger seed an increased weight per acre is needed even though spacing may be increased up to 21".

Price per ton - about £20, varying with certificate, variety, delivery date and cost of carriage.

2. Fertiliser. (1) Rough recommendations for the East Midlands are as follows:-

Straight fertlisers:-

S. of A. Supers M. of P.

Low rainfall 6 cwts. 4 cwts. 3 cwts. Modium rainfall 5 cwts. 4 cwts. 3 cwts.

A compound fertiliser with an N, P₂0₅, K₂0₇ analysis of 7:6½:20 is available - 10 cwts. per acre would give amounts of phosphate and potash similar to the above recommendations, but if this is used it may be advisable to apply extra nitrogen.

3. Tractor running costs. 20 hours.

4. Casual labour. sec Appendix II.

5. Copper spraying. Materials - £1 per application.

6. Haulm destruction. Contract acid spraying £3.10s. 0d. to £4. 0s. 0d.
Sodium chlorate - 15 lb. -

approx. cost £1.

(1) The most profitable application depends on soil type and previous manurial treatment, and varies with changes in the relative prices of petatoes and fertilisers.

The suggested applications are based on present prices and average responses for the East Midlands.

Capital Costs.

Ridgers Planters 2 row (ex	tra to ridger)	from £15 to £60 from £30
3 row (co	mplete with ridger)	from £150 to £200
P.t.o. spinner		from £50 to £90
l row elevator digg	er	from £200 to £300
Complete harvester		from £800 to £1,200

Alternative Planting Methods. (1)

•	Man hours per acre.
Hand	15 to 20
2 row planter	9 to 12
3 row planter	8 to 9

With a two-row machine three or four men can plant ½ acre an hour, and with a three-row machine four or five men can plant two-thirds of an acre in an hour. A gang of 10 may be required to plant two-thirds of an acre an hour by hand.

Points to consider are:

- (i) Saving in labour costs, e.g. overtime or casual labour.
- (ii) Value of timeliness after mil-April yields may drop by 3½cwts. per acre for each day by which planting is delayed.(2).
- (iii) Depreciation and interest on capital for the machine.

⁽¹⁾ Based on N.A.A.S. Technical Report No.2. "Machinery and labour in Potato Planting."

⁽²⁾ J.D. Ivins and N. McDermott, "Agriculture" January, 1949.

(iv) Method of fertiliser application - 10 cwts. broadcast over ridges (hand-planting) or in a band below potatoes (machine attachment) is as effective as 14 cwts. broadcast before ridging, which may be necessary if the machine has no fertiliser attachment.

Alternative Harvesting Methods.

LABOUR REQUIRED FOR HARVESTING POTATOES WITH COMPLETE HARVESTER, ELEVATOR DIGGER AND SPINNER. (1)

TABLE 1			
	Completo	l-row	
	harvester	elevator	P.t.o.
	(chain type)	diggor	spinner
Soil	Black fon	Black fen	Black fon
Average yield (tons			
por acro)	12.9	12	13
Size of picking and			
loading gang	2-4	9-10	9-12
Labour requirements	Man hours	Man hours	Man hours
-	per acre	per acre	per acre
Lifting and picking	9•9	18.8	30.5
Carting	5.9	7•3	8.9
Clamping	3. 3	6.3	6.5
Harrowings, etc.	2.8	4.3	2.2
fotal	21.9	36.7	48.1

(1) "Farm Mechanization Costs and Methods." by Claude Culpin. Table 22.

Whatever method of harvesting is adopted, careful attention to correct setting of harvesters and supervision of labour is worthwhile – it is estimated that on average $\frac{3}{4}$ ton of ware per acre is left in the ground after lifting.

. Storage (1)

Shrinking due to water-loss and respiration may be three or four per cent by March and 10 per cent by mid-May. Loss of weight in the form of sprouts varies between varieties and increases rapidly with increased temperature and ventilation - say four or five per cent by mid-May. Loss due to disease and rotting is very variable - apart from direct loss due to rotting, the heat produced causes high losses from sprouting and evaporation.

These losses are similar in clamps or buildings. The chief advantage of buildings is that grading is done more quickly and easily and is independent of the weather. But where storage is in clamps, some degree of independence from the weather can be obtained by using waterproof sheets on movable pole frameworks. The case of grading in buildings must be set against the distance which potatoes may need to be hauled at lifting time and the cost of providing a suitable building, i.e. one in which loading and unloading can be done easily (insulation can be provided by the use of straw).

General Considerations.

- 1. Considerable variations in yields from year to year not under farmer's control.
- 2. Considerable yield variations in same year from farm to farm, due to the fact that a high standard of husbandry is required to obtain high yields.
- 3. Dung applied to potatoes gives more valuable response than when applied to any other farm crop. The average response (in presence of fertilisers) is 1.4 tons per acre or about 16 per cent of the yield without dung. Straw ploughed in during the previous autumn may increase yield by ½ ton per acre, and straw ploughed in a year earlier than this may increase yield by one ton per acre.

⁽¹⁾ Food Investigation Leaflet No.16 - Department of Scientific and Industrial Research. H.M.S.O.

- 4. Use of chitted seed can be expected to increase yields by about one ten per acre. Cost of chitting trays about £5 for 60 trays (one ten of seed). A chitting house 17' to 20' wide and 9' to the eaves will take one ten of seed per foot run. Cost about £33 per foot run, including heated apparatus. Conversion of existing buildings may be possible much more cheaply.
- 5. Straw for clamping one ton straw to 25 tons potatoes.
- 6. By-product pig potatoes yield varies from 5 cwts. to 2 tons per acre, and is often one ton or more.

SUGAR BELT.

Variable Costs per Acre.

- 1. Seed. 8lbs. per acre rubbed and graded seed at 2s. 9d. per lb.
- 2. Fertilisers.(1) Three to five cwts. salt normally increases yield by ½ ton to one ton per acre and makes potash unnecessary except on deficient soils.(2) Three or four cwts. sulphate of ammonia normally increases yield by ½ to ½ tons and on fertile soils five to six cwts. can be expected to give an economic response. Response to phosphate is usually 1cw on some soils phosphate need not be given, and except on phosphate deficient soils the optimum dressing is no more than two to three cwts. superphosphate.
- 3. Tractor Running Costs. 15 to 20 hours.

(1) See footnote, page 62.

⁽²⁾ When potash is omitted, the following crop may require extra potash, but a worthwhile overall saving may be made.

4. Casual labour.

See Appendix II.

5. Transport.

up to 15s. 2d. por ton (1)

Capital Costs.

Steerage Hoe - from £60 to £120.

Lifting bodies - about £10-£15 per row, plus
toolbar (£20)

Toppers - single row - about £60
four-row - about £140

Top-savers (elevator type) - about £285

Small lifters - single row - about £120

Combined toppers and lifters - from £400-£800.

Date of Drilling and Date of Singling.

Singling is best done when plants have two or four true leaves. Drilling of part of the crop is semetimes delayed so that a larger proportion of the crop may be singled at this stage. But crops drilled in late March or early April remain in the two to four leaf stages longer than do crops drilled later, and the reduction in yield caused by late drilling may be greater than would have been caused by late singling - at the Norfolk Agricultural Station beet sown in early April can be expected to yield two tons per acre more than beet sown in early May. The reduction in yield due to late singling is shown in Table 1.

TILE OF SINGLING AND YIELD OF BEET - AVERAGE RESULTS 1935 AND 1936.(2)

TABLE 1

TUDIU T		
	Yield of washed beet	
Singling stage	(tons per acre)	Plant Population
2 True leaves	13.5	30,300 .
1 week later	13.3	31,900
2 weeks later	12.8	35,600
3 weeks later	12.1	33,600
(1) 1		/ /5 000

(1) Excess paid by factory.

⁽²⁾ From "Sugar Boot Cultivation", Bullotin No. 153.
Ministry of Agriculture and Fisherics.

The rate of singling can be increased by up to 10 per cent by the use of rubbet and graded seed. Cross-blocking may increase it by up to 30 per cent and also makes it possible to delay singling by seven to 10 days without affecting yield.

General Considerations.

- 1. Spring labour requirements are rather inflexible (see above), but harvest is more flexible. During October after a year of normal rainfall, yield can be expected to increase by five cwts. per week, but after a dry summer, the increase may be much greater. After October in normal years, returns are not much affected by date of harvesting, though on rich soils heavily dressed with nitrogen it may pay to delay lifting until late November, depending on soil cenditions, whether or not tops are to be used, and the needs of the following crop.
- 2. By-products. Weight of tops from 70 to 100 per cont of weight of roots.

 1½ cwts. of dried pulp (at about £17. 5s. 0d. per ton) may be bought for each ton of washed beet delivered.
- 3. Limitation on acreage contract with factory necessary.
- 4. Factory may make some advance payment on a satisfactorily established crop.

CASH CORN.

Variable Costs per acre.

1. Seed. One to $1\frac{1}{4}$ cwts. per acre. Rather more seed is required if seed bed conditions are unfavourable but in good conditions higher seed rates are not recommended - they result in weaker straw and increased liability to lodging without increased yields.

Pedigree seed - Wheat £3.10s. Od. per cwt.

Barley £4. Os. Od. per cwt.

2. Fertiliser.

Expected Responses to Sulphate of Ammonia (1)
TABLE 1

	Cwts. of extra	grain per acre
Cwts. S. of A.	Wheat	Barley
1	3.0	3.2
2	4.6	5.5
3	5•4	-

The limiting factor to nitrogenous manuring is fear of lodging (and malting quality, in barley) but nitrogen applied when the plant is running up to ear has little effect on length of straw.

Moderate seed-bed applications of phosphate and potash reduce liability to lodging, but have little direct effect on yield except where heavy dressings of nitrogen are applied, or on deficient soils.

- 3. Contract charges (threshing, balling, combining, spraying etc.) see Appendix II.
- 4. Spray materials. MCPA single strength 10s. 0d. double strength £1. 0s. 0d. DNOC £1.10s. 0d. to £2. 0s. 0d.

⁽¹⁾ A.W. Smith - Journal of Institute of Corn and Agricultural Merchants. Vol. IV. No.3.

Spraying(1) Capital Costs.

Spraying(1)

SPRAYING - AVERAGE RATES OF WORK.

TABLE 2		
Machine	Galls./acro	Acres per 8½ hrs.
Low volume	5 50	30 9
High volume	10 - 20 25 - 50 7 0 - 100	48 34 21

Points to consider:-

- (i) Probable increase in yield, which obviously depends on the number and type of weeds present before spraying.
- (ii) "Residual" benefits in the form of cleaner following crops.
- (iii) Where the crop is to be combined, spraying may considerably reduce the cost of drying for the standing crop may dry more quickly and the green material which can be so troublesome in combined corn may be eliminated. Grain losses over the chaffer sieve may be up to 1 cwt. per acre higher in a very weedy crop.
 - (iv) The sprayer may be useful in connection with other crops, e.g. grassland weed destruction, potato haulm destruction, flea beetle control, etc.

⁽¹⁾ SOURCE: "The Economics of Crop Spraying" - Farn Economics Branch, Jambridge University. 1954.

- (v) Costs depreciation, interest on capital, tractor running costs and spray materials.
- (vi) Availability and cost of contract spraying.

Harvesting.

- 1. A combine can be expected to deal with 20 to 25 acres per foot of cutter bar.
- 2. The saving in labour depends on the type of combine and the practices adopted. Table 3 gives some rough figures for labour requirements.

STANDARD LABOUR REQUIREMENTS FOR HARVESTING GRAIN.

TABLE 3					per acre
	Binder			Combine (8 or 12	
Operat:	ion	Man 1	nrs.	Operation	Man hrs.
Cutting		2 to	3	Combining	2 to $2\frac{1}{2}$
Stooking		2 to	4	Houling grain	1 to $1\frac{\tilde{1}}{2}$
Carting &	stacking	7 to	9	Dressing grain	l to 2
Threshing		7 to	10	Pick-up baling	를 to 1
			,	Hauling and	~
				stacking balor	1분 to 2분
Total		18 to	26	Total	6 to 9½

Grain Drying and Storing. (1)

Standing grain after 8 hours sunshine may have a moisture content of about 18 per cent. The maximum moisture contents for safe grain storage are:-

Up to one month Several months
In bulk 16 per cent 14 per cent
In thin sacks(2) 20 per cent 18 per cent

Standard grain driers (which blow hot air through a thin layer of grain) are not often justified unless a very large acreage of grain is grown.

(1) See T.W.D. Theophilus "Farm Hanagement Notes" No.11. Dept. of Agricultural Economics, University of Nottingham.
(2)

One row deep and under observation.

The alternatives are:-

- (i) Sell most of the grain within a month or so after harvest.
- (ii) Dry in sacks, and arrange for storage (e.g. precast concrete silos - 25s. Od. to 45s. Od. per ton of grain.)
- (iii) Dry and store in ventilated bins.

A 40 sack drier may be constructed for £350 - £450 and operated on three gallons of diesel oil per ton of grain dried (removing six per cent moisture). Labour requirements for drying are confined to moving sacks on and off the platform. An electrically powered ventilated bin installation for 250 tons may cost £2,000 and each ton of grain dried by six per cent, would require 17 units of heat and 23 units of power. One man can fill the bins, which must be inspected four or five times daily until moisture content drops to 14 per cent.

When comparing either of the last two alternatives with (i) above, the drier operating costs, the depreciation and interest charges on the driers and stores, and the interest on the capital value of the grain (1) must be set against the increased price obtained later in the season. Grain which is to be stored until May or June may need to have an extra one or two per cent of moisture removed (compared to grain to be sold in winter or early spring), and if so this loss in weight should be borne in mind.

⁽¹⁾ An overdraft of £28.16s. 8d. on September 1st. would (at five per cent) increase to £29.18s. 6d. by June 1st, and standard price of wheat rises from £28.16s. 8d. to £33.16s. 8d. in that time.

FORAGE CROPS.

Table 2 gives an indication of the production which can be expected from one acre of various crops at certain assumed yields. It is a matter of simple arithmetic to adjust these figures according to the yields expected on any particular farm. The table forms a useful starting point for the consideration of forage cropping, but it gives no information regarding costs. The most important variable costs which have to be considered are seed, fertilisers, tractor running costs and labour costs. Fertiliser requirements depend so much on soil, climate. previous manuring and practices to be adopted in growing and utilising the crop that no attempt has been made to tabulate "standard" requirements. For the other items, some standard requirements are given in Tables 3. 4 and The tables should be regarded as rough guides, suitable for "standard" conditions, and the figures should be adjusted according to circumstances on individual farms.

So far as labour costs are concerned, it must be borne in mind that although small increases in labour requirements can often be met by some streamlining of the general farm organisation, these small increases in various departments of the farm can add up to an appreciable total, and eventually result in the need for an extra man. However, if adjustments are made step by step, rather than a large scale re-organisation at one time, it will be possible to estimate whether in practice any additional labour would need to be set on. (There is a certain amount of flexibility about the regular labour supply if the regular staff are prepared to work overtime).

FEEDING VALUES OF VARIOUS FORAGE CROPS (1)

TABLE 1

TADIE T			· · · · · · · · · · · · · · · · · · ·
Crop	Fibro	S.E.	P.E.
Grains	lbs. per	100 lbs.	of crop
Barley	4.5	71.4	7.3
Oats	10.3	59.5	7.6
Peas	5.4	69.0	18.1
Beans	7.1	65.8	19.7
Roughages Oat straw Meadow hay, medium " ", very good Seeds hay, medium " ", good Lucerne hay, before flowering " ", in full flower Arable silage (oats) Grass ", first quality " ", second "	34.0	20.0	0.7
	29.4	32.0	3.2
	19.3	48.0	7.7
	27.5	30.0	4.9
	23.1	40.0	7.0
	27.0	32.0	10.1
	29.5	27.0	8.0
	8.5	8.9	0.8
	4.3	12.8	1.8
	6.6	12.6	1.6
Roots, etc. Turnips Swedes Mangolds, intermediate Fodder beet, Pajbjerg(2) Sugar beet tops Cabbage, drumhead Kalo, marrowstem	0.9	4.4	0.4
	1.2	7.3	0.7
	0.7	6.2	0.4
	0.9	13.0	0.7
	1.6	8.6	1.1
	2.0	6.6	0.9
	2.5	9.0	1.3

⁽¹⁾ Based on "Rations for Livestock". Ministry of Agriculture and Fisheries. Bulletin No.48.

⁽²⁾ Castle, Foot and Rowland, Empire Journal of Experimental Agriculture. Vol.20. No.80, 1952.

PRODUCTION OF S.E. AND P.E. BY VARIOUS FORAGE CROPS.

TABLE 2	· · · · · · · · · · · · · · · · · · ·			
_				S.E. Index
\mathtt{Crop}	Assumed		P.E.	(Barley
	Yield	lbs.	lbs.	= 100)
Grains	cwts.		:	
Barley	30	2,400	245	100
Oats	25	1,665	210	70
Peas	20	1,545	405	64
Beans	20	1,475	440	61
Roughages				
Oat straw	25	560	20	23
Meadow hay, (one cut,				
medium quality)	25	900	90	37
Seeds hay (two cuts, good				,
quality)	40	1,800	310	75
Lucerne hay (two cuts,				
good quality)	40	1,435	450	60
	tons	1 1		
Arable silage (oats)	7	1,400	125	58
Grass silage (three cuts,	' '	, , , ,	1	
second quality)	6	1,700	215	71
Roots etc.		_,,,,,,	1	1
Turnips	15	1,480	135	62
Swedes	15	2,450	235	102
Mangolds, intermediate	25	3,780	225	158
Fodder beet, Fajbjerg		7, 1	1	1 10
- roots	15	4,370	235	182
- tops(1)	15 7	1,350	140	56
- total		5,720	375	238
Sugar beet tops	9	1,730	220	72
Cabbage drumhead	20	2,950	400	
Kale, marrowstom	20	4,030	580	123 168
Grazing		الر تا وجا	750	100
Permanent grass, average				
utilised		1,200	1	E0 .
Loys, average utilised		1 -		50
Leys, average quality,	-	1,800	_	75
strip grazed		0.50	•	
(1) Coloulations again 100	77 +	2,250	- 1	94

(1) Calculations assume 100 lbs. tops contain 8.6 lbs. S.E. and 0.9 lbs. P.E.

FORAGE CROPS - STANDARD SEED / ND LABOUR REQUIREMENTS.

TABLE 3			- 	per acre.		
-	Sood r	ate	Labour requirement			
Crop	Quantity	Cost	Man	Tractor		
	cwts.	£	days	days		
Barley	1 to $1\frac{1}{2}$	4 to 6	3½	11/2		
Oats	1 to 1\frac{1}{2}	4 to 6	31	11/4		
Peas (7" rows)	1 to $1\frac{1}{2}$	5 to 8	41/2	1.		
Beans (wide rows)	1 to 1\frac{1}{2}	3 to 5	3-12 3-12 4-12 4-12	1 <u>1</u> 1 <u>1</u>		
	lbs.	s.	_	~		
Turnips	4	10	16	4		
Swedes	4	13	16	4		
Mang ol ds	8	20	1 8	5		
Fodder boot	8	30	18,,,	5		
Kale	3	12	16(1)	(1)		
Cabbage	5,000	£5	16	5		

(I) Includes four days cutting and carting.

STANDARD LABOUR REQUIREMENTS FOR SILAGE MAKING.

TABLE 4 Hours per acr									
	Hand	Buck	Green crop						
	loading	raking	loading	Cutlifting					
Manual labour	22	12	24	18					
Tractor labour	10	6	10	8					

AVERAGE LABOUR REQUIREMENTS FOR HAY MAKING, 1949 and 1950(1)

TABLE 5					Hour	s per acre
1949	Stat'y baling		Pick Up Baling	Swoop and Stack	Cocking Harvest-	Tripoding
Manual labour	18.83	16.24		10.06		18.97
Horse labour	0.66	2.71	0.14	0.66	1 1 - 2	1.01
Tractor labour	4.37	2.71	3.60	2.16	2.92	3.43
No. of farms	4	19	23	1 8	16	4
1950						
Manual labour	12.80	8.61	5.11	5.83	8.93	19.59
Horse labour	-	3.91	0.09	0.41	0.08	0.96
Tractor labour	3.91	1.50	2.41	1.29	2.38	5.76
No. of farms	4	13	33	8	5	8
II From The Fa		0 0	~	_		

(1) From The Economics of Green Crop Conservation, 1949-1950. University of Cambridge. Farm Economics Branch. Report No. 38.

Fertilising Grassland.

Although discussion of the optimum fertilising of grassland is beyond the scope of this manual, Tables 1 and 2 have been included to give some indication of the plant nutrients which are likely to be lost from the soil to various crops, and to grass under various systems of management.

ESTIMATES OF MAJOR PLANT NUTRIENTS (EXPRESSED IN TERMS OF FERTILISERS) CONTAINED IN GRASS AND OTHER CROPS OF AVERAGE COMPOSITION(1)

TABLE 1				
		Cwts	3.	
Crop Yield per acre	"Nitro Chalk" 15.5% N	Superphos- phate 18% P ₂ 0 ₅	Muriate of Botash 50% K20	Lime Ca CO 3
Grass 30 cwts. dry matter Grass 60 cwts. dry matter Grass 90 cwts. dry matter	5.4 10.8 16.1	1.5 3.0 4.5	2.1 4.2 6.3	1.1 2.2 3.3
Wheat 16 cwts. Wheat 26 cwts.	2.6 3.8	1.0 1.4	0.5 0.6	0.1
Oats 16 cwts. Oats 26 cwts.	2•3 3• 3	0.9 1.4	0.8 0.9	0.3 0.3
Potatoes 6 tons Potatoes 12 tons	2.6 5.1	1.2 2.4	1.5 2.9	0.1
Mangolds 20 tons Mangolds 40 tons	4.1 8.2	2.0 4.0	3.6 7.2	0.2

(1) R.A. Hamilton "Proceedings No.8", The Fertiliser Society, 1950.

ESTIMATES OF MAJOR PLANT NUTRIE IS (EXPRESSED IN TERMS OF FERTILISERS) LOST FROM THE SOIL UNDER DIFFERENT SYSTEMS OF MANAGEMENT (1)

TABLE 2			· . ·					
		Cwts. per acre						
	Chalk"		Suporphos-		Muriate of Potash		Lime CaCO3	
Yield level - cwts. dry matter per acre	30	60	30	60	3 0	60	30	60
Grass grazed by adult fattening cattle	0.3	0.6	0.07	0.14	0.12	0.24	0.05	0.10
Grass partly grazed by dairy cows and young stock and partly caten in- doors as hay and silage	2.9	5. 8	0.5	1.0	0.7	1.4	0.4	0.8
All grass removed by cutting and sold off farm			1.5	<u> </u>	2.1	L.,	L	2.2

(1) R.A. Hamilton "Proceedings No.8", The Fertiliser Society, 1950.

Many farmers could profitably increase their use of nitrogenous fertilisers on leys. Some say they restrict their use of nitrogen on longer leys recause of its effect on the clover in the ley. Williams (?) found that grazing plots (white clover 20 per cent) gave a high return to an application of 4 cwts. of "Nitro Chalk", and that up to this level of fertilising, the contribution of white clover to the total yield is important, and "there must be a combined

⁽²⁾ T.E. Williams, Vol.8.No.1. Journal of The British Grassland Society, 1953.

use of white clover with the fertiliser and nitrogen for best productivity. With heavier dressings (from 3 to 4 cwts. up to 7 to 8 cwts.) the depletion of white clover is not adequately covered by the addition of fertiliser nitrogen, and if no reliance is placed on white clover 8 cwts. of "Nitro Chalk" appears to be the minimum dressing.

It must be stressed that poor pastures cannot be expected to respond to fertilising in the way in which good swards respond, and that there are many grass fields which could be much more profitable if they were ploughed, reseeded and then fertilised and well managed.

SEASONAL LABOUR REQUIREMENTS.

The labour requirements of most crops are not evenly distributed over the year, and because of seasonal fluctuations there may be periods during which it is difficult to deal with all the jobs which arise. Most of these difficult periods occur between April and November, and for this period notes on the peak labour requirements of some crops have been given in previous sections.

The man taking a farm and designing his initial farming system may want a rough guide to the monthly labour requirements of a wider range of crops. Table 3 provides this, but if this table is used to check that sufficient labour will be available to carry out the farm plan, there are several points which should be home in mind.

Most of the work on crops is affected by weather, and does not fit conveniently into a monthly classification. In some years it may be possible to harvest a considerable acreage of corn in July, in other years it may be the end of August before a similar acreage is harvested.

Although Table 3 allows for some differences in techniques, it does not attempt to deal with the full range of variations which can be achieved by skilful management. For example, sugar beet has a "standard" requirement of three man days in May, but the notes on sugar beet (page 68) point out that cross-blocking may both reduce labour requirements and allow singling to be delayed by seven to 10 days without any appreciable loss in yield.

There are many jobs which can only be done under certain conditions, and these conditions may not obtain during all the working days in the month. Whenever possible, local advice should be sought on such points as the number of "combine operating hours" which may be expected in August, or the earliest date on which potatoes may be planted to avoid damage from late frosts.

MONTHLY LABOUR REQUIREMENTS (APRIL-NOVEMBER) FOR CERTAIN CROPS.

TABLE 3					Man	hours	per a	acre
<u>Crop</u>	April	May	June	July	Aug.	Sopt.	Oct.	Nov.
Spring Corn-binder	3	1	1		5	5	_	2
-combine	3	1	1	_	4	4	_	2
Winter Corn-binder	ĺ	1	1	1	5	5	4	4
-combino	1	1	1	-	4	4	2	4
Potatoes, hand			ĺ			1		
planting and		ļ ·		1			~	
harvosting	20	5	5	-	_	10	50	10
Sugar boot	6	25	25	25	_	_	30	30
Fodder roots	6	5	15	20	10	_	20	40
Kalo	4	10	20	20	-	_	_	20(1)
Hay (made in cocks)	1	_	10	8	-	_	_	_
Silage (using :	1				1			
buckrake)	1		12	_		_ `	_	-

(1) Cutting and carting.

APPENDIX I.

SOME GRANTS AND SERVICES AVAILABLE TO FARMERS.

Information on the services available to farmers is given in "At The Farmers' Service", obtainable free from C.A.E.C.'s. Some forms of assistance which are important in the East Midlands are noted briefly below:

Marginal Production Scheme. This has two objects -

- (i) To help <u>marginal producers</u> maintain or achieve a higher level of production.
- (ii) To reduce the capital cost to other farmers of bringing land into (or keeping land in) production where the cost of doing so is too high to show a return in a reasonable time. (Operations such as bush clearing, fencing, constructing cattle grids, temporary sheds and shelters may qualify).

Grants may be made of up to 50 per cent of the cost of approved schemes.

Ditching and Draining - Grants of up to half the cost of approved work. Cost can be spread over three years.

Water Supplies - Grants of 25 or 40 per cent of the approved cost.

Housing - (i) New Cottages - Grants of £15 a year for 40 years. (ii) Improvements to Houses and Cottages - grants of half the approved cost (where the cost is not less than £150 or more than £800).

Ploughing Grants.

£5 an acre for ploughing grassland sown down before 1st June, 1951 and ploughed between 1st June, 1954 and 31st May, 1955. £10 an acre for grass down since May 1939, where expense of ploughing and preparing for cropping justifies this higher rate, and where approval is obtained from C.A.E.C. before ploughing.

Liming.

A subsidy of 50 per cent (1) of delivered cost, and a contribution towards the cost of spreading, can be claimed.

Calf Subsidy.

£5 a head on steer and heifer calves of beef type.

Credit.

- (i) Agricultural Goods and Services. Farmers may be supplied by C.A.E.C.'s with certain goods and services on credit, and repayments may be spread over a period of three years.
- (ii) Long Term Loans. Landowners can obtain long term loans which cannot be called up and on which the rate of interest cannot be increased, from The Lands Improvement Co. and/or the Agricultural Mortgage Corporation.
 - (a) Mortgage Loans. Up to two thirds of the freehold valuation may be borrowed and used for purchase or improvement of land buildings, water supplies, etc.
 - (b) Improvement Loans. Where property is already mortgaged, or an owner is unwilling to borrow on mortgage, loans for new farm buildings or improvements can be obtained on the security of an Absolute Order from the Ministry of Agriculture. The Ministry's approval must be given to plans and specifications before work is commenced. In approved case the full cost of the work can be advanced.

^{(1) 70} per cent for lime delivered between 17th May and 11th September, 1954.

Investment Allowance (Income Tax).

(i) Plant and Machinery (1) - 20 per cent of the cost.

(ii) Works and Buildings - 10 per cent of the cost.

(c.g. new buildings,
adaptations to buildings,
farm roads and farm
drainage).

Investment allowances are <u>in addition</u> to ordinary depreciation allowances e.g. a new tractor qualifies for 20 per cent investment allowance and 28 per cent depreciation allowance in the first year and 72 per cent depreciation allowance in subsequent years, so that in all 120 per cent of its cost is allowed against taxable income.

⁽¹⁾ Second-hand plant and machinery are not eligible for investment allowance but continue to be eligible for initial allowance.

APPENDIX II.

PIECEWORK RATES. Operative from 17th August, 1953.

Lincolnshire (Parts of Kesteven and Lindsey) and Rutland.

	First gra	de lands	Second gr	ade lands
		Margin		Margin
		up or		up or
	Per acre	down	Per acre	down
(7)	£. s. 1.	s. d.	£. s. d.	s. d.
SEED CROPS (1)				
Cutting and Tying.				
Mustard (Brown)	6.13. 2.	5.0.	6. 1. 2.	10.0.
Mustard (White)	6. 6. 1.	10.0.	_ "	_
Turnips and swedes	5.19.8.	5.0.	5.15. 2.	5.0.
Cutting, Tying				
and Stooking.				
Beet and mangolds	7. 4. 4.	5.0.	6. 3.10.	5.0.
Carting (crops				
shown above) por				
man	8.5.	6.	6.10.	6.
	•		•	•

Mustard seed, turnip and swede seed tying after reaper - Half cost of cutting and tying.

PEAS (gang of seven mer Carting (with elevator	n)per man) 6.11.	per man	per man 6.11.	per man 6.
Carting (without elevator)	8.11.	6.	8.11.	6.

(1) In this section prices for LINCS. (LINDSEY) are left to individual arrangements.

Lincs. (Kesteven and Lindsey) and Rutland (Continued)

CORN Mowing round and tying Stooking after binder Carting (including one raking per single gang)		1. 0. 1. 0.	£. s. d. 3. 6. 7. 4. 6. 0. per man	
Thatching	per squar	o yard	per squar	o yard
POTATOES (a) King Edward and Roya Kidney varieties Picking into carts After plough or spinner(1) After hoover(1) Graving, strawing and spitting (b) Gladstone, Majestic and other white	8.19. 0. 7. 6. 5. 1. 5. 7.	5.0.	7.15. 3. 6. 8. 5. 1. 2. 2.	15.0.
varieties. Picking into carts After plough or spinner(1) After hoover(1) Graving, strawing and spitting	8. 0. 6. 6.10. 2. 1. 6. 9.	5. 0.	7. 9. 5. 6. 4. 8. 1. 4.11.	15. 0.

⁽¹⁾ Price includes twice harrowing after spinner and once after hoover.

Lines. (Kesteven and Lindsey) and Rutlind (Continued)

	First grade		Second grade	
	la	nds	land	s
		Margir up		Margin up
*	Por acro	or down	Ber acre	or down
SUGAR BEET	£. s. d.	ടെ. ർ.	£. s. d.	s. d.
Beet lifting, knocking,				
topping and heaping, with ground cleared		·		
from tops.				
(a) Until Nov.15th.	7.18. 2.		6.19.11.	
(b) From Nov.16th. Filling carts from	10. 4. 4.	5. C.	9. 1.10.	15.0.
hoaps	2. 1. 9.	5. C.	1.18. 3.	5.0.
Boot lifting into rows (a) Until Nov.15th. (b) From Nov.16th. Filling carts from	7. 9. 9. 9.15.10.	5. C. 5. C.	6.12. 5. 8.12. 0.	15. 0. 15. 0.
rows	2.12. 4.	5. C.	2. 7.10.	5.0.
MANGOLDS 20" coulter Filling into carts Lifting, topping into	-	-	2. 2.10.	5. 0.
heaps and leafing Topping into rows		-	4.18.11.	5.0.
2s. 6d. per inch variati	ion in row	- s.	3.11. 8.	5.0.

SOURCE: Printed scale agreed by N.F.U.'s, Agricultural Executive Committees, etc.

Nottinghamshire, Loicestershire and Derbyshire.

	- <u>-</u>	Margin per acre		
	Por acro	Up	Down	
SUGAR BEET (20" coultors)	£. s. d.	s. d.	s. d.	
Chopping out (Gapping) Singling Last hoeing and cleaning For all three operations	2. 9. 6. 2. 9. 6. 2. 9. 6. 7. 8. 6.	3. 0. 6. 0. 6. 0.	3. 0. 6. 0. 6. 0.	

(i) If all three operations are carried out 5s. 0d. per inch per acre for variation of width of rows, or ls. 8d. per inch per acre for variation of width of rows for each individual operation.

(ii) Where the employer agrees with a worker for all three operations to be undertaken and, at the instance of the employer, the third operation is later dispensed with, the full rate as for the three operations shall be paid.

SEEDS Mustard seed cutting and tying (white)	7.15. 3.	10. 0.	70. 0.
Turnip and swede seed cutting and tying Beet and mangold seed cutting and tying and stooking Carting (crops shown above)	6. 6. 9. 6. 8. 9. 6. 9.*	5.0.	5.0.
PEAS Pea hooking for harvest Pea carting (per single gang)	4. 1. 6. 7. 9.*	5. 0. 9.*	5. 0. 9.#

^{* =} per man per acre.

Nottinghamshire, Leicestershire and Derbyshire (Continued)

			
		Margin I	
	Per acre	U p	Down
	£. s. d.	s. d.	s. d.
CORN			
Tying and stooking	2.15.0.	2.6.	2.6.
Mowing round and tying	3. 5.	2.	3∙ `
Stooking after binder	3. 5. 7. 6.	2.0.	3. \ 2. 0.
Carting cereals other than	, , , , , ,		
barley (including one			•
raking per single gang)	7. 3.*	1. 6.*	1.6.*
0 - , 0 0	1.).	1. 0."	T. 0."
Carting barley (including		1. 6.*	1.6.*
one raking per single gang)	5 . 1. *	T. 0.*	T. O.
	ļ		· · · · · · · · · · · · · · · · · · ·
* = per man per acre.		į	
THATCHING	Per sq.		
	yard.		
Thatching	6½		
SUGAR BEET (ignoring width			
of rows)			
Beet lifting, knocking off			
soil, topping and placing			
into heaps with ground			
cleared from tops:-			•
(a) To end of October	7.19. 9.	10.0.	20.0.
(b) November 1st to 30th	8.15. 0.	20.0.	20.0.
(c) December 1st to 31st	9.12.0.	10.0.	\$
(c) recember rst to jrst	9.12. 0.	10.0.	20.0.
Doot lifting into many	7 77 0	30 0	
Boot lifting into rows	7-17- 9-	10.0.	20.0.
Boot loading into carts)	1.15.0.	5.0.	5.0.
- extra per acre			
FODDER BEET (20" coulter)			
(Prices are arranged for one			
year only)			
Gapping and singling	4. 5. 0.	5.0.	5.0.
Hoeing	2. 9. 6.	5.0.	5.0.
		: /- ·-	
		·	

Nottinghamshire, Leicestershire and Dorbyshire (Continued)

	1	77	
	Dom		per acre
	Per acre	Up	Down
MANIGOT DG (OOR)	£. s. d.	s. d.	s. d.
MANGOLDS (20" coulters)	0.30		_
	3.18. 9.	5.0.	5.0.
Hoeing	2. 9. 6.	5.0.	5.0.
Lifting, topping into heaps			
and leafing	4.16.6.		5.0.
Topping into rows	3.10.0.	5.0.	5.0.
Filling into carts	2. 3. 6.	5.0.	5.0.
SWEDES (20" coulters)			
Gapping	1.14. 3.	5. 0.	5. 0.
Chopping and singling	2.17. 9.	10.0.	70.0.
Lifting, topping, cleaning and			
placing into rows	4.17. 3.	70.0	0 05
Lifting, topping and cleaning	10-10-00		10.0.
and placing into heaps and			
soiled down.	6. 1. 9.	5. 0.	5.0
••	")• 0•)• 0•
1s. 6d. per inch per acre for va	riation in	width o	frome
No deduction after 24 inch coult	or.	!	1 1000
TURNIPS (20" coulters)	1	 	
Setting out	2. 1. 3.	70 0	70 0
Chopping out for shoep (10"	L. L. J.	10.0.	10.0.
blade)	1. 7. 0.	2 6	0.6
~	1. 7.	2. 0.	2.0.
ls. Od. per inch per acre for va	mistion in	341	
No deduction after 24 inch coult	TIMOTON IN	MTG CU . O	rows.
POTATOES	UF.		
	7.70	7.5	
Picking into carts after spinner Picking into carts after hoover	16.19. 0.		15.0.
Plenting from home	1	10.0.	10.0.
Planting from bags	1. 1. 9.	-	-
Planting from trays	1.14. 3.	- 1	
Riddling	17. 9.*	2. 0.*	1.0.*
* = Per ton			

None of above rates apply to school children. SOURCE: Printed list agreed by N.F.U. and N.U.A.W. All prices apply from 17th August, 1953.

CHARGES FOR CULTIVATIONS. - Applicable from 12th September,

1953.	·
	NOTTINGHAMSHIRE
	Minimum rate
	per hour.
	£. s. d.
Hire of tractor and driver:-	
Fordson	18.6.
Tracklayer TD9 or D4	1.8.0.
Fowler, D2 or TD6	1. 5. 0.
Trailer (Fordson)	1. 1. 0.
Ploughing by wheel tractor, one or	
two furrow	1. 1. 0.
Ditto but three furrow	1. 3. 6.
Ploughing by tracklayer TD9, D4	1.12.0.
Ditto by Fowler D2, TD6	1.8.0.
Cultivating, ridging and inter-row	
by Fordson	1. 5. 0.
Ditto by tracklayer TD9, D4	1.17. 0.
Ditto by Fowler D2, TD6	1.10.0.
Cultivating by Rotovator	1.15.0.
Bulldozing by tracklayer	2.0.0.
Harrowing seed or chisel	1. 2. 6.
Harrowing pitch polo	1. 3. 6.
Disc harrow by Fordson	1. 5. 0.
Ditto by tracklayer TD9, D4	1.12.0.
Ditto by Fowler D2, TD6	1.10.0.
Drilling grain or grass soods	1. 5. 0.
Drilling grain and fortiliser	1. 7. 6.
Drilling grain suntyne and tracklayer	
TD9 or D4	1.13. 6.
Rolling. Gang or single rolls	1.13. 6.
Haymaking, grass cutting, farmer to	
sharpen knives	1. 5. 0.
Haymaking, side or hay raking, sweeping	1. 2. 6.
Corn cutting, farmer to provide rider	
and twine	1. 8. 6.
	6.10.0.
Combine harvesting 12 ft. Machine Ditto but 8 ft. or 8 ft. 6 ins. machine	5. 5. 0.
THE LO DEE A TE OPEN THE DANK MORPHED	

	التراج فالجائز فالماط فيعرب يعيان
	NOTTINGHAMSHIRE
	Minimum rate
	per hour.
	£. s. d.
	· ,
Pick-up baling, plus cost of twine	2.12. 6.
Fertiliser drilling	1. 5. 0.
Potato planting 3-row, farmer to	
provide labour	1.10.0.
Potato spinning	1. 2. 6.
Potato lifting by elevator digger	1. 8. 6.
Beet lifting by Fordson	1. 5. 0.
Small areas (Minimum charge for	
operation)	
Small areas - tracklayer (minimum)	5. 5. 0.
Small areas - wheel tractor (minimum)	3. 0. 0.
Fordson Winch	1. 7. 6.
Fordson Winch MINIMUM CHARGE £4. 0. 0.	- 2,7
Scrub clearing by "Sabre" cuttor	1.10.0.

It is emphasised that the charges are minima. The prices have to be adjusted to cover jobs that are unusually difficult.

SOURCE: Nottinghamshire Agricultural Executive Committee.

CHARGES FOR CULTIVATIONS, ETC. - Current at October, 1953.

(All figures are "Per hour") DERBYSHIRE Heavy Crawler Crawler Whoel £. s. d. £. s. d. £. s. d. 17. 6. 1. 5. 0. 1.10. 0. Tractor and driver 1. 0. 0. 1. 7. 6. Tractor, driver and trailer 1. 0. 0. 1. 7. 6. 1.15. 0. Ploughing Ploughing with S/F or doop 1. 2. 6. 1.10. 0. 1.15. 0. diggor 1. 0. 0. 1.10. 0. 1.17. 6. Cultivating and subsoiling Discing 1. 0. 0. 1. 7. 6. 1. 0. 0. 1. 7. 6. Rolling 18. 6. 1. 6. Harrowing Drilling fortiliser 1. 0. 0. 1. 7. 6. Drilling seeds 1. 0. 0. 1. 7. 6. Drilling seeds and fertilisers 1. 2. 6. 1.10. 0. Potato planting (3 row) 1. 7. 6. 1.15. 0. Potato ridging 1.0.0. Potato digging 1.0.0. Buckruling 1.0.0. Greencrop loading (with trailer) 1. 5. 0. Hedgecutting 1. 5. 0. Mowing 1. 2. 6. Binning (string extra) 1. 5. 0. Combine harvesting (8 ft. 6 ins. cut, driver only) 4. 5. 0. (MINIMUM CHARGE £12) Pick up baling (cord extra) 2.10. 0. Bulldozing Fowler 1.15. 0. 2.0.0. D.4 TD.14 5. 0.

SOURCE: Derbyshire Agricultural Executive Committee.

CHARGES FOR CULTIVATIONS - Operative from 1st January, 1953.

Prices are "Per hour". All are minimum ra	tes
	LEICESTERBHIRE
	£. s. d.
Ploughing:	
Wheel tractor (not high powered)	18.0.
D2 class tractor	1.5.0.
D4 class tractor	1.10.0.
TD.14 class tractor	1.12.0.
Cultivating and disc harrowing:	·
Wheel tractor (not high powered)	18.0.
D2 class tractor	1. 4. 0.
D4 class tractor	1.9.0.
TD.14 class tractor	1.11.0.
Bulldozing. D4 tracklayer	2. 0. 0.
en general en gegen de la companya	
Heavy bulldozing. Allis HD7 tracklayer	2. 5. 0.
Duckfoot harrowing	18.0.
Fertiliser distributing	18.6.
Drilling (Farmer to provide man to ride	20.0.
drill);	
(a) Grain or seeds	1.0.0.
(b) Grain and fertiliser	1. 2. 6.
Binding (Farmer to provide man to ride	
binder and twine)	1. 7. 0.
Mowing	18.0.
Combine harvesting (Price not yet fixed)	_
Pick-up baling:-	
(a) Hay (twine extra)	2. 9. 0.
(b) Straw (twine extra)	1.18.6.
Inter-row cultivating	18.0.
Potato lifting with spinner	19.6.
Tractor hire with driver:	
Wheel tractor (not high powered)	17. 6.
Wheel tractor (high powered)	1. 2. 6.
	<u> </u>

CHARGES FOR CULTIVATIONS - LEICE STERSHIRE (Continued)

DISCOUNT. All accounts are subject to $2\frac{1}{2}$ per cent discount for each within 30 days.

THRESHING. Not now undertaken by this Committee.

It is emphasised that the charges are minima and for difficult jobs higher prices are charged to cover cost of the work.

Minimum charges for cach visit operate as under:-

£3.12s. Od. for a wheeled tractor. £6. Os. Od. for a crawler tractor.

Unless otherwise specified above, the charges are fixed on the basis of using a wheel tractor. If because of site conditions it is necessary to use a tracklayer tractor an additional charge is made.

SOURCE: Leicestershire Agricultural Executive Committee.

RUTLAND CHARGES. The charges made by Rutland A.E.C. vary slightly from the above, but they are so nearly comparable with Leicestershire that there is no need to quote them in detail. They do however, include LIME DISTRIBUTION at a charge of £1. Os. 9d. per hour.

CHARGES FOR CULTIVATIONS - Operative from 1st. January, 1953.

Prices are minima. They apply to fields or jobs of 10 acres upwards.

		KESTEVEN
		Rate per acre unless.
·		otherwise stated.
Ploughing:	2 3	£. s. d.
Stubble up to 6"	•	1.15.0.
Fallow up to 6"		1.15. 0.
Third time		1.13.0.
Land 8"		2.0.0.
Land 10"		2.10. 0.
Land 12"		3. 0. 0.
Grub breaking by arrange	ment	7
EXTRAS for subsoiling, 1		
pressing, land pressing		
12s. 6d. per acre or b	У .	
arrangement.		
Cultivating:		
Fast twice after stubble	. Light	1.10.0.
	Heavy	1.15. 0.
Deep cultivating	Once	1.15.0.
	Twice	1. 5. 0.
Harrowing:		
Duckfoot	0	
	Once Twice	17. 0.
Pitchpole		13. 0.
T T COMPOSE	Once	11.0.
Light Disc	Twice	19.0.
night Disc	Once	15. 0.
Hoorer Dies	Twice	1. 7. 0.
Heavy Disc	Once	19.0.
Hoorn andin	Twice	1.17. 0.
Heavy ordinary		13. 6.
Light seed		6.0.
Rolling:		
Heavy		1000
Gang		10.0.
	•	7. 6.

CHARGES FOR CULTIVATIONS (Continued)

Prices are minima. They apply to fields or jobs of 10 acres upwards.

	KESTEVEN
	Rate per acre
	unless stated
	otherwise
	£. s. d.
Drilling	
Spring seed (excluding man on drill)	18.0.
Winter	1. 3. 0.
Combine at 2 cots. per acre	1. 7. 6.
(additional rates chargeable above	
that quantity)	
Bulldozing - by arrangement only.	
Combine Harvesting:	
Minimum charge per acre for any combine	4.0.0.
	75.0
Distributing lime	15. 0.
Distributing manure	12. 0.
77 1. "	
Harvest:	1. 5. 0.
Binding, excluding string, standing crops	1. 7. 0.
Laid crops - 3 way - by arrangement	
Laid crops - 1 way - by arrangement	
Baling	
Pick-up baler, excluding string and one	
man - straw.	1.10.0.
Hay or clover	1.15.0.
Stationary power baler (excluding wire)	
including tractor and man	6.10. 0 per
	day
Hay Harvest	
Grass cutting (including knife sharpening)	1.0.0.
Seed cutting (including knife sharpening)	1.0.0.

CHARGES FOR CULTIVATIONS (Continued)

Prices are minima. They apply to fields or jobs of 10 acres upwards.

KESTEVEN ·	
Rate per acre	
unless stated	
otherwise	
£. s. d.	
per	
1. 0. 0. hour	
1.10.0."	
17. 6.	
17.6.	
_,,	
3.0.0.	
3. 5. O.	
7.10.0.	
7.10.0.	
0 5 0	
2. 5. 0.	
2. 5. 0. 8. 0. 0.	
0.0.0.	
per	
17. 6. hour	
1. 5. 0. "	
2. 6. por	
chain	
per	
4. 6. chain	
6.0. "	
7. 6. "	

All prices are nett and are to be regarded as minima only.

SOURCE: Kesteven Contractors' Association.

Note: Recent change in wages rates may cause the charges to be increased. Five per cent should cover any such increase.

THRESHING CHARGES CURRENT AT OCTCBER, 1953.

	NOTTINGHAMSHIRE	
	Per day	
	£. s. d.	
For thresher and two men (irrespective of their duties)	7. 8. 0.	
For thresher, elevator and two mon as above.	8.0.0.	
For thresher and chaffcutter and two men as above	9.0.0.	
For thresher and trusser and two men as above.	8. 3. 0.	
For thresher and baler (string type) and two men as above.	9. 5. 0.	
For thresher and baler (wire typo) with two men as above (plus cost	0.70	
of wire extra) For baling only, plus wire	9.10. 0. 7. 8. 0.	
For clover hulling For chaffcutting only	8. 0. 0. 6.18. 0.	
Extra for self-feeder	10. 0.	
Extra for cavings blower	5.0.	
Extra for chaffblower Food money for two men as above	5. 0. 5. 0. per man	

SOURCE: Nottinghamshire Agricultural Executive Committee.

THRESHING CHARGES 1953-54 HARVEST.

,	LINCOLNSHIRE
	Per hour
	£. s. d.
Threshing, engine, drum and elevator with two men.	19.0.
Ditto but fitted with self-feeder and chaff blower.	1. 1. 0.
Chaff cutting (only) two men	19. 0.
Threshing and cutting engine, drum and chaff box with two men.	1. 2. 9.
Ditto but fitted with self-feeder and chaff blower.	1. 4. 9.
Threshing and baling, engine, drum and baler with two men.	1. 2. 9.
Clover hulling, engine, clover huller with two men.	1. 1. 6.
Stationary baling with tractor and two men*	19.0.

SOURCE: Rates agreed by the Lincolnshire Branch of the N.F.U. as published in Rutland and Stamford N.F.U. Farmers' Journal.

^{*} This last charge excludes the cost of string or wire.

SPRAYING.

Recommended spraying charges (exclusive of cost of spraying material).

Per acre £. s. d.

HIGH VOLUME - Crop spraying with toxic sprays. 2. 5. 0.

HIGH VOLUME - Crop spraying with non-texic sprays 1.10. 0.

LOW VOLUME - Crop spraying.

1. 5. 0.

NOTES:

High volume spraying to be regarded as 50 gallons and over. The charges are based on a job of from 10 to 20 acres under normal conditions.

COSTS OF SPRAYING MATERIALS.

			
	Price	Quantity	Cost
Namo of Product	per unit	per acre	per acre
NON-POISONOUS	£. s. d.	•.	£. s. d.
DDT Miscible liquid	1.10.0.	3 pints	. 11. 3.
25 por cent	per gallon	_	
'Gammalin' CL.	6. 7. 6.	$\frac{3}{4}$ pint	12.0.
	per gallon		_
'Perenox'	17. 0. 0.	5 1 bs.	10.6.
	per cwt.	,	
'Agroxone'	1.17. 0.	$2\frac{1}{2}$ pints	11.8.
•	per gallon		i
'Atlacide'	5.19.0.	3 cwts.	17.17. 0.
	per cwt.		
POISONOUS			
'Fosferno' 20	1.17. 6.	12 fl.oz.	11.0.
	for 40 fluid		
	ounces		
'Tetrax'	5.15.6.	1 pint	2.17. 9.
	per quart		
'Hawmac'	1. 4. (.	1 gallon	1. 4. 0.
	per gallor		
יידי בי דיי דער אידורטים			-

SOURCE: Plant Protection Ltd., 13, High Baxter Street, Bury St. Edmunds, Suffolk.

The 'Atlacide' spray is for Weeds on Farm Roads and Stock Yards.

GRAIN DRYING.

Drying charges for Wheat, Barley and Oats (for once drying)

Moisture content of wet grain	Charge for drying to 18 per cent maximum moisture per ton
Up to 20 per cent Between 20 per cent and 21 per cent Between 21 per cent and 22 per cent	£. s. d. 1.15. 0. 1.17. 6. 2. 0. 0.

Add 15 per cent to above prices for oats.

Grain with moisture content above or below the foregoing range should be subject to special arrangements. Grain with over 22 per cent moisture often has to be passed through the dryer more than once.

The charges should be levied on incoming wet grain and include weighing, re-packing and cleaning, but exclude haulage to or from the drier.

The prices are for lots of five tons upwards.

The charges do not take any loss of weight into account.

These are charges recommended for neighbour to neighbour services and are not intended to apply to persons who operate commercially.

SOURCE: Rutland and Stamford N.F.U. Farmers' Journal.

