

University of Cambridge,
Department of Agriculture

Farm Economics Branch

Report No. 9

(Issued July, 1928)



100 farms
by the Costing Method

✓ Sugar Beet in the
Eastern Counties,

1927

Being an Investigation into the Financial Results obtained on
One Hundred Farms and Some of the Factors Influencing Them

BY

R. MCG. CARSLAW, M.A. (Dip. Agric. Econ.)

C. BURGESS, B.A. (Dip. Agric. Econ.) and

G. LL. ROGERS, M.A. (Out-door Representative).

WITH A FOREWORD BY

J. A. VENN, M.A.

(Fellow of Queens' College, Gilbey Lecturer and Advisory Economist).

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Foreword

"Sugar, Mr. Speaker who now dares to laugh at Sugar?"
—WILLIAM Pitt.

"**A**T a dinner recently given by the town of Amiens to the King of France, was placed on the table opposite to His Majesty an immense column, composed of sugar, manufactured from beet-root at Franvillers, near Amiens. The column consisted of four different qualities of refined sugar, and crystals of raw sugar formed the pedestal." These words, extracted from *The Times* of October 22nd, 1827, afford yet another example of the repetition of agricultural history. Our blockade of France had caused the introduction therein, and rapid spread, of this new crop, fostered and controlled, as it was, by the State. A hundred years later, consequent upon another European conflict, we find our own country subsidising the establishment of sugar beet. In 1927 more than four millions of the subjects of King George the Fifth were provided with home-produced sugar—if no royal banquet has thus been served, doubtless His Majesty has also partaken of this commodity. In the intervening century the crop had spread throughout Europe; protected by subsidies and encouraged by bounties, it had been the subject of international conventions and also of international disagreements; incidentally, France lost her Sovereign but retained her sugar beet. Finally, produced in large quantities in every country except our own, it developed into a serious competitor to cane-sugar. In these islands, however, it seemed as if the attempts made by private persons to popularise it were destined to meet with the same lack of support as was experienced by the eighteenth century pioneers when advocating other innovations in the way of root crops, e.g. turnips. It was only when the Government itself assumed responsibility, by fostering both the growing and the manufacturing of the product, that the successful issue was achieved. Yet the demand for sugar was almost unlimited, and no wartime restrictions irritated the population more than those which drastically curtailed its consumption of sugar and simultaneously demonstrated its dependence for supplies on enemy countries. We consume little short of two million tons of sugar per annum, equivalent to upwards of one hundred pounds per head; all ages and all classes of the community look to it for their sustenance and their delectation. This is the product, for the supplies of which, only a few years ago, we were entirely dependent upon overseas resources; already we produce more than one-tenth of our needs. In these circumstances no action of an economic character undertaken by the State in those difficult post-war years was, it will be agreed, more justified than that

involved by the passage of the Sugar Beet (subsidy) Act. Unfortunately, from the very nature of the case, the financial aspects of the problem had to be settled in the virtual absence of *data* relating to the cost of producing the crop. For, at the time that the Act in question became law, the most recent authoritative publication upon the subject was the "Report on Experiments in the Cultivation of Sugar Beet in 1911" (Cd. 6162, 1912). It need not be pointed out that an investigation into what were in effect purely experimental samples of beet for one particular season in a pre-war year could hardly afford an approximate indication of the economy of the commercial production of the crop under post-war conditions. Quite recently, however, the Ministry of Agriculture's "Research Monograph," No. 3, prepared by Messrs. Bridges and Dixey, of Oxford, and a later work by the same writers, entitled "Sugar Beet," covering respectively the seasons 1924-5 and 1925-6, have made available a considerable body of information relating to both the cultural and financial aspects of beet production in England. In no district of Great Britain, however, is this crop of more importance to the farmer than in the arable districts of the Eastern Counties, where more than two-thirds of it is produced, and where are naturally situated the majority of the factories. No excuse, therefore, is needed for the publication of an inquiry confined, in geographical range, to what is officially designated "The Eastern Counties Province," for nowhere else are the natural conditions so favourable, or the potentialities of the crop so great, and in no other area does the farming community stand in need of such assistance as can be derived from the "beet policy." At first the main difficulties associated with the introduction of sugar beet into East Anglia were cultivational in character, but here experience has been rapidly acquired, and now the most important questions to be solved are those relating to economics and finance, e.g. labour, transport and so on. Here, then, is apparent the value of this *Report*, for it covers, for the first time on a really large scale, the complete history of a season's crop (from the preliminary preparation of the soil to the arrival of the roots at the factory) grown in the heart of the most prolific area; on statistical grounds it represents, also, the largest "sample" that has ever been made. Messrs. Carslaw and Burgess, together with Mr. G. Ll. Rogers, are, in their respective spheres, to be heartily congratulated upon carrying through to a successful issue so important and difficult an undertaking.

Reference should perhaps be made to what appear to be some of the more important features emerging. Thus, most readers will turn at once to Table 12, which gives the average cash and net over-all profits, and will then doubtless attempt to calculate their own possible returns in future years as the subsidy declines. Here the contents of the last pages will assist them, and in the same section they will find much interesting material relating to the respective positions occupied by the grower, the manufacturer and the consumer of beet sugar. Certain portions of the work deal with entirely new aspects of the problem, viz. the relationship between the size of fields and

cost of production per acre, the financial results attaching to dunging and sub-soiling and the large scale investigation into the effects of varying dates and rates of drilling seed. The season of 1927 was, however, not normal, and it is, therefore, doubly fortunate that the inquiry is being repeated during the current year on the same lines and on the same scale; taken together, the two years, which are bound to be variable in character, should provide results of very great value alike to land-owners, farmers, manufacturers and economists and the other numerous classes of persons interested financially or otherwise in the future of the new crop. To the numerous individuals, especially the growers, who have made possible the appearance of this publication, may I tender, on behalf of the Department of Agriculture, most sincere and grateful thanks? To them it must often seem a thankless task to furnish information upon seemingly unimportant matters for month after month, and then to be asked for more, but it is to be hoped that they will discover in the contents of these pages some slight return for their kind co-operation.

J. A. VENN.

Some Observations on the Position of Beet Growing in the Eastern Counties

IT is only when an endeavour is made to generalise on the practical aspects of sugar beet growing and to summarise the economic factors of importance in its production that a full realisation of the difficulties and dangers of such a proceeding becomes apparent. For, even within the limits of the present investigation, examples may be found which appear to give the lie direct to any form of recommendation. From the practical man's point of view the main considerations in discussing the economics of sugar beet production appear to be type of soil, cost of transport, supply of labour, capital requirements, and general policy of the farm. So far as the actual growing of the crop is concerned the first of these may seem to be of minor importance, for sugar beet will accommodate itself reasonably well to most soils found in the Eastern Counties Province. On the heavier types, however, there may be a very real difficulty in wet seasons and, in particular, at harvest time, to mention nothing of the possibility of damage to the soil texture. The question of transport is, perhaps, one of the most important considerations, for in the general list of costs this item bulks large, and in many cases makes all the difference between a cash profit or loss.

The importance of the question of labour depends to a great extent on the amount of beet grown. At the best it calls for much skill in organisation during the important periods of haytime, autumn sowings and autumn threshings; at the worst it may result in grave neglect of the farm routine. Generally speaking, there appears to have been no very great demand for, or difficulty in obtaining, casual labour even with the 1927 acreage, although it is feared that in too many cases outside labour has been casual in more senses than one. The matter of labour presents so many aspects that controversial topics can hardly be avoided. In the first place hand labour on the crop calls for considerable skill and even more care. The poor "plant" rendered worse and the good "plant" rendered indifferent as a result of careless hoeing and singling is probably the most common cause of disappointment and financial loss to the grower. Whether piece-work is to be preferred to day-work depends a good deal upon the amount of supervision possible, and also on the type of workman employed. The lesser cost per acre achieved by piece-work has in many cases, on account of indifferent hoeings, proved more costly in the long run than day-work. It is not necessary to discuss wage rates except, perhaps, to comment on the wide variation observed in piece-work rates between different districts. Generally the labourers appear satisfied

with the amount they are able to earn on the beet crop, and in quite a number of districts it has provided the means for women and children to supplement family incomes.

Sugar beet growing calls for considerable capital outlay, especially in labour and manures, and the high costs incurred might be a serious handicap to its production were it not for the system followed by the factories of making cash advances where required. This convenience has undoubtedly weighed a good deal with the farmer when deliberating on his policy. It is to be hoped that the practice will be continued in the future, and extended where possible to other farm products. The small capital outlay on implements incurred by some growers is a very minor matter. It would seem that those special beet harrows and lifters now on the market are, on the whole, satisfactory, but that further developments in spacing drills, hoes and harvesting machines would be very welcome provided that their purchase did not entail much expense.

In this summary it is impossible to enlarge upon the position of sugar beet in the policy of other than the general corn and stock farmer. On those farms where a "cash" fallow crop (such as potatoes or brussel sprouts) is normally taken, beet will become an ever more doubtful proposition as the price declines. On the general farm, however, sugar beet will in future absorb part, if not all, of the fallow shift and thus do much to lighten cleaning costs. When the subsidy has expired it appears that the decisive question in the grower's mind may be, not how much loss will be incurred, but by how much the loss on beet will be less than that on any other form of fallow crop. In this connection it is obvious that both the direct and indirect returns from beet growing must be considered as well as its effect on the general policy of the farm. Beet tops provide excellent sheep-keep, of which fact evidence is given in Appendix H, while the quantity available appears to be greater than is generally believed. The introduction of beet into the rotation does not seem to have affected in any way the stock-carrying capacity of holdings, and in this connection it may be mentioned that the preferential rates available to the grower for the purchase of pulp enable him to obtain an excellent foodstuff at a reasonable price. It is agreed everywhere that corn crops immediately following beet invariably do well, but whether this is due to the manurial or cultivation values is uncertain. No doubt both exert an influence, and certainly on the lighter barley lands the deep cultivations render available a greater moisture area to the advantage of the following crop.

It is certain that farming conditions do not always lend themselves to an alternative cash fallow crop to sugar beet and that many farmers will therefore retain the advantage of at least some immediate cash return from their necessary fallow operations. On the presumption that beet will replace some of the "root" break it is legitimate to assume that much greater attention will in future be paid to the economic utilisation of pulp and tops than has been done in the past. There is no reason to believe that any shortage of stock

food will result from such a policy, although some slight modifications in rationing methods may be necessary. As stated above, even with the existing brief experience, and under probably abnormal conditions, no reduction in the stock-carrying capacity of farms has been evidenced.

Up to 1927 the constant occurrence of beet following barley would seem to indicate that in many cases the crop has been substituted for seeds, but it must be remembered that the high contract price, coupled with the general economic conditions of the period, tempted many growers to concentrate on beet to the exclusion of all other considerations. It is possible that ill effects from such a policy will be felt for some years to come. But sugar beet (grown rationally) tends, without doubt, to a general uplift both of farming methods and soil fertility. One is forced to ask, however, to what extent other crops would show to equal advantage if they also were cared for and nourished as this pet child of the rotation?

As with other crops, quality of seed is of the greatest importance in sugar beet production. Up to the present this country has been almost entirely dependent for its supply on Continental sources, but the production of beet seed is now becoming quite an extensive venture in England. Factories have been criticised for failures alleged to be caused by seed of inferior quality supplied by them. It is impossible to believe, however, that the factories have not done all in their power to ensure that only seed of the highest grade available should be issued to growers, for the interests of the factory demand the highest possible sugar content. It is pleasing to record that last season proved the good qualities of English-grown seed, and in this connection it may not be out of place to suggest that factories should be more specific in their description of varieties of seed made available to the grower. It is usual for English-grown seed to be defined only by the term "English-grown," whereas, if the name of the grower, or the variety, was specified, this would at least definitely mark down the source of origin.

Comparisons of English and Continental yields and methods of production have been made in recent years *ad nauseam*. It appears that so far as soil and climate are concerned Continental growers are in no way more favourably placed than English growers, and that the factors of seed, manuring and inter-cultivations form the main causes of the difference in yields. Inspection over a wide area of Eastern England during the past season certainly emphasised the necessity for care in cultivations, particularly in the singling and hoeing operations. With regard to manuring, it must be remembered that information on this matter is still decidedly vague in England. Instance after instance might be quoted where entirely divergent advice has been printed, not only in the same agricultural paper, but also on the same page. Many growers do not discriminate between one locality and another, and accept such advice as being universally applicable. The manuring suited to all the combinations of soil and weather factors experienced even in the Eastern Counties has not yet been discovered.

Foreword to Appendices

THESE Appendices have been printed in some detail, as it is considered probable that investigators may wish to carry out analyses and comparisons which, for various reasons, are not incorporated in the text of this publication. Throughout the Appendices a dash (—) indicates that there are no *data*, and a question mark (?) that the *data* have not been recorded. All averages in the Appendices, as in the text, are arithmetic unless otherwise stated.

APPENDIX A.
GENERAL ECONOMIC DATA.

Farm Number.	General Description of Soil.	Total Acresage.	% Arable.	Rent and Rates per Acre.	Density per 100 Acres. ^a	Number of Tractors. ^f	1927 Beet Crop actually Costed.			Factories Supplied.	Approximate Road Distance (Miles) to Factory.		
							Total Beet Grown expressed as a % of Total Arable.						
							1925	1926	1927				
101	Light over chalk ..	740	93	23/9	3·4	2·7	1	3·6	8·7	10·9	1	60	
102	Sandy loam ..	647	86	25/9	3·5	2·8	1	13·8	16·1	18·7	6	100	
104	Light loam ..	465	86	23/4 $\frac{1}{2}$	3·9	2·4	1	7·5	16·0	32·5	3	56	
105	Light mixed ..	236	58	23/1	2·5	2·4	—	—	3·7	4·4	1	6	
106	Light over chalk ..	310	92	27/-	2·9	2·6	1	2·1	7·0	10·6	1	12	
107	Very light ..	602	88	12/9 $\frac{1}{2}$	4·0	3·3	—	5·3	8·7	11·7	3	62	
108	Strong loam ..	1016	75	53/3 $\frac{1}{2}$	4·5	3·4	—	2·1	5·2	7·8	2	40	
109	Light chalk ..	450	93	23/3	2·7	3·1	2	1·2	1·2	3·6	1	15	
110	Gravel loam ..	280	54	24/6 $\frac{1}{2}$	3·6	2·5	—	5·3	11·3	18·0	4	27	
111	Light to medium ..	1400	57	23/4 $\frac{1}{2}$	4·3	3·2	1	15·0	27·5	31·3	2	80	
112	Medium loam ..	1000	80	35/-	4·0	3·0	1	—	8·1	8·1	1	11	
113	Mixed on sand ..	760	62	32/9	4·5	2·4	—	2·1	2·1	2·1	1	10	
113A	Clay loam ..	440	91	33/5	3·4	3·0	—	6·0	4·5	7·3	1	29	
114	Light sand ..	1000	95	32/5	4·4	3·0	—	4·5	4·8	4·5	1	27	
115	Heavy ..	700	80	23/9 $\frac{1}{2}$	5·3	2·9	1	0·7	1·5	1·5	1	8	
116	Clay ..	151	64	20/11 $\frac{1}{2}$	3·0	2·7	—	7·8	10·0	12·5	1	12	
117	Sandy loam ..	70	64	33/3 $\frac{1}{2}$	4·3	4·3	—	6·7	13·3	21·1	2	9 $\frac{1}{2}$	
118	Mixed ..	441	57	28/-	2·0	2·3	1	2·8	2·8	4·0	1	10	
119	Sandy loam ..	138	61	33/10	2·6	2·9	—	5·6	3·6	3·6	1	21	
120	Sand and warp ..	242	66	45/-	3·5	4·1	1	3·8	3·8	3·8	2	6	
121	Sand to strong loam ..	490	69	38/4 $\frac{1}{2}$	2·9	2·9	—	—	1·8	4·4	1	10	
122	Clay and sand ..	197	63	30/7	2·5	2·5	1	12·9	3·2	14·6	1	18	
123	Fen ..	600	88	34/10	3·3	3·3	3	3·4	3·4	8·8	3	46	
124	Medium loam ..	350	80	30/5 $\frac{1}{2}$	2·9	2·3	—	3·2	3·2	5·0	1	14	
125	Medium on sand ..	240	71	35/-	2·9	2·9	—	—	4·7	9·1	3	15 $\frac{1}{2}$	
126	Mixed loam ..	144	79	37/10	4·2	4·9	—	8·8	10·5	14·0	2	16	
127	Heavy loam ..	600	58	21/8	2·5	2·3	—	—	1·7	3·4	1	12	
128	Strong ..	282	73	23/2 $\frac{1}{2}$	3·2	2·5	1	—	17·0	6·8	1	10	
129	Light loam ..	112	89	21/6 $\frac{1}{2}$	4·6	3·6	1	5·0	11·0	10·0	1	10	
131	Sandy loam on clay ..	156	98	42/9 $\frac{1}{2}$	5·1	5·1	—	2·6	11·7	18·3	3	28	
132	Sandy loam on clay ..	210	86	27/-	3·1	2·6	—	?	?	5·5	1	4 $\frac{1}{2}$	
133	Chalk and gravel loam ..	64	85	41/3	5·6	3·7	—	2·2	8·7	9·8	1	4 $\frac{1}{2}$	
135	Heavy clay ..	991	84	23/3	3·0	2·7	2	0·6	1·2	1·2	1	2 $\frac{1}{2}$	
136	Strong loam ..	550	87	29/1 $\frac{1}{2}$	4·7	3·8	1	7·5	7·5	9·6	6	46	
137	Heavy clay ..	507	40	19/1 $\frac{1}{2}$	4·0	2·2	1	—	5·0	5·0	1	10	
138	Strong loam ..	160	69	40/3	5·6	3·8	—	—	1·8	2·5	1	24	
139	Gravel loam ..	178	64	76/3 $\frac{1}{2}$	6·7	2·8	1	—	1·8	2·6	1	3	
141	Heavy ..	392	61	16/10 $\frac{1}{2}$	2·5	2·6	—	2·1	3·6	4·8	2	11 $\frac{1}{2}$	
142	Loam on clay ..	380	68	34/1 $\frac{1}{2}$	5·8	2·6	1	4·6	6·9	6·9	3	18	
143	Fen ..	1411	96	50/11	5·7	5·0	2	11·8	11·8	12·5	1	10	
144	Gravel loam ..	600	60	27/6	2·0	2·0	—	2·7	6·0	6·0	1	18	
145	Loam on gravel ..	418	55	30/1 $\frac{1}{2}$	2·9	2·2	1	10·0	16·5	16·5	1	38	
146	Very mixed ..	990	66	28/8	4·5	2·7	2	2·3	2·3	7·7	1	13 $\frac{1}{2}$	
149	Fen ..	370	68	61/1	5·4	4·3	—	—	4·0	4·0	1	10	
150	Light over limestone ..	785	68	28/9 $\frac{1}{2}$	3·0	2·0	2	—	—	2·8	1	15	
151	Sewage farm on sand ..	300	83	27/8	4·0	3·3	1	6·0	9·2	13·8	1	33	
152	Loam and heath ..	205	64	35/10	2·9	2·4	1	2·3	5·3	5·3	2	7	
153	Very mixed ..	800	76	27/3	2·0	2·1	—	—	2·3	2·3	3	14	
154	Gravel ..	73	96	25/5 $\frac{1}{2}$	4·1	4·1	—	2·9	5·7	8·6	1	4	
155	Mixed loam ..	73	73	34/2	4·1	4·1	—	3·8	7·6	9·4	1	5	
156	Gravel loam ..	70	69	35/6	4·0	4·3	—	—	7·8	16·7	1	4	
157	Sandy loam and clay ..	486	76	51/6 $\frac{1}{2}$	4·1	3·1	1	3·2	4·1	5·5	1	20	
158	Loam ..	312	87	31/6	5·5	5·1	2	11·0	11·0	16·5	1	30	
160	Black fen ..	144	100	47/1	4·3	5·6	1	—	3·5	3·8	1	5 $\frac{1}{2}$	
162	Medium to heavy ..	95	68	46/-	3·2	5·3	1	—	3·1	6·2	1	4	
163	Light ..	162	95	12/0 $\frac{1}{2}$	3·1	2·5	—	3·8	5·2	5·3	1	8	
164	Light on limestone ..	450	71	38/5 $\frac{1}{2}$	2·0	2·3	1	—	5·6	5·3	1	17	
166	Fen ..	44	77	74/8	4·6	4·6	—	5·9	17·6	26·5	1	9	
167	Limestone ..	1353	38	20/4	0·9	1·0	—	—	2·2	4·4	3	20	
168	Medium fen ..	196	87	72/8	5·1	4·6	1	8·8	8·8	8·8	2	15	
169	Good fen ..	215	94	73/9	4·0	5·6	—	9·0	4·4	7·9	1	11	
170	Light fen ..	331	91	46/9	3·0	4·2	1	50·0	53·3	49·7	8	128	
171	Fen on gravel ..	470	47	65/4	2·6	2·6	1	24·5	24·5	28·4	5	62	
172	Fen on gravel ..	120	100	55/4	2·6	3·4	—	—	16·6	38·6	2	44	
173	Fen on gravel ..	1200	76	55/4	4·3	6·0	—	—	28·7	28·7	2	43	

* Excludes casual labour.

† Excludes tractors hired.

Farm Number.	General Description of Soil.	Total Acresage.	% Arable.	Rent and Rates per Acre.		Labour.	Horses.	Density per 100 Acres. •	Number of Tractors.	Total Beet Grown expressed as a % of Total Arable.			1927 Beet Crop actually Costed.	Factories Supplied.	Approximate Road Distance (Miles) to Factory.
				Rent.	Rates.					1925	1926	1927	Number of Fields.	Acre.	
175	Medium loam	98	65	27/13	4·1	4·1			6·6	14·1	14·8	1	6·1	Ipswich	21.
177	Clay loam ..	180	100	54/6	3·8	1·7			—	3·9	12·9	2	9	Felstead	15.
178	Light loam ..	200	80	54/6	4·0	4·0			3·1	5·0	6·3	1	10	Cantley	15.
179	Boulder clay ..	20	50	15/-	7·5	hired			—	12·5	12·5	1	1·1	Ipswich	22.
180	Very light	47	100	12/9½	9·1	hired			—	8·5	8·5	1	4	Ipswich	20.
181	Light to clay loam ..	262	97	24/-	2·8	2·3	1	—	—	2·2	2·4	1	6	Felstead	17.
182	Sandy ..	74	100	14/4	1·4	2·7			—	100/0	100/0	4	73	Ipswich	10.
183	Seawage farm on sand	541	55	52/34	3·1	2·3	1	—	5·1	5·1	11·6	4	34½	Cantley	11.
184	Light loam or chalk	760	95	23/6	4·8	5·1	—	2·8	5·6	5·4	1	24½	Bury	8.	
185	Mixed ..	460	80	29/2	3·5	2·7	—	4·1	9·5	10·0	0	1	Bury	3½.	
186	Light loam ..	1178	21	14/6	1·5	0·7	—	7·8	—	4·9	1	12	Bury	14.	
187	Very light	714	60	9/6	2·1	1·8	—	9·3	7·9	4·2	1	18	Bury	15.	
188	Chalk marl and heavy.	420	83	28/6	5·3	2·6	1	1·3	1·2	1·2	1	4	Ely	22.	
189	Silt loam ..	400	90	88/6	6·2	4·0	1	2·8	6·9	8·3	1	30	Lynn and Spalding	16 and 16.	
190	Skirt ..	50	76	35/7	5·0	4·0	—	—	5·3	5·3	1	20	Bury	20.	
191	Very light ..	998	22	6/3	1·0	1·0	1	8·2	13·6	22·7	1	6	Ipswich	17.	
192	Gravel loam ..	137	62	34/1	2·9	2·9	—	9·4	9·4	12·9	2	11	Ipswich	20.	
193	Light to loam ..	1700	50	29/-	4·1	2·0	2	5·9	9·9	11·0	7	93	Ipswich	8.	
194	Light ..	230	87	23/31	4·3	4·3	—	8·0	8·0	11·5	1	23	Ipswich	5½.	
195	Mixed on gravel ..	576	80	30/24	4·7	3·5	—	2·2	5·0	5·0	1	23	Ipswich	4.	
196	Light loam ..	800	50	29/8	3·5	1·8	1	6·8	7·5	11·3	4	37	Ipswich	12.	
198	Skirt ..	64	70	62/5	3·7	7·4	—	7·9	15·8	18·4	2	7	Ely	9.	
199	Mixed loam ..	30	73	35/4	?	?	—	—	—	—	1·8	1	7	Ipswich	5½.
200	Clay loam ..	168	84	35/9	5·4	4·2	1	4·2	7·0	6·5	1	9½	Ipswich	5.	
201	Heavy ..	580	74	24/54	2·9	2·4	1	4·7	9·3	8·6	1	14	Ipswich	7.	
202	Light chalk ..	400	72	34/-	2·5	3·0	—	—	4·2	7·5	2	21	Spalding	40.	
204	Very light ..	881	50	20/41	3·6	2·2	2	3·3	2·3	26·8	3	117	Ely	30.	
205	Chalk loam and clay ..	215	81	36/-	5·1	3·7	—	—	9·7	12·0	12·0	2	20	Ely	18.
206	Fen ..	260	90	55/-	5·0	6·2	—	—	17·0	20·0	25·8	4	56	Ely and Peterboro'	30 and 18.
208	Mixed heavy ..	951	88	29/4	4·8	4·0	1	1·8	4·5	6·4	2	14	Bury	14.	
209	Black fen ..	760	79	52/6	5·3	5·5	2	4·2	10·0	15·0	2	27	Ely	15.	
210	Medium loam ..	400	72	35/-	2	?	—	—	?	?	9	4	63	Kelham	21.
211	Very mixed ..	426	61	30/4	5·4	3·3	2	1·3	3·1	4·8	1	9½	Ely	21.	
212	Light loam ..	236	98	53/44	3·4	2·1	2	1·3	3·0	3·0	9	7	Felstead and Bury	45 and 50.	
213	Alluvial silt ..	250	98	58/6	5·6	4·0	1	2·8	4·9	5·9	1	9½	Spalding	8.	
Totals and averages		42,993	75	33/10½	3·8	3·2	63	4·5	8·9	11·5	182	2303	—	—	20½.
Number of items		100	99	100	98	98	—	98	98	99	—	—	—	—	99.

* Excludes casual labour. † Excludes tractors hired. ‡ Experimental farm.

§ Includes 750 acres heath, for which only a nominal rent is paid.

APPENDIX B.
FIELD DATA.

Farm Number.	Field Number.	Soil* Class.	Acres.	Preceding Crop.	Variety of Seed.†	Seed lb. per acre.	Mean Date of Drilling.	Ridge or Flat.	Distance (ins.) between		Succeeding Crop.
									Drills	Plants	
101	1	L.-M.	60	Sainfoin, Wheat	Mixed ..	14-0	May 23	Flat	24	8	Barley.
102	2	L.-M.	10	Wheat	K.W. ..	16-0	May 18	Flat	24	8-9	Barley.
	3	L.-M.	29	Barley	K.W. ..	12-9	April 29	Flat	24	8-9	Barley.
	4	L.-M.	11	Barley	K.W. ..	18-2	April 23	Flat	24	8-9	Barley.
	5	L.-M.	17	Barley	K.W. ..	19-0	April 25	Flat	24	8-9	Barley.
	6	L.-M.	25	Oats ..	K.W. ..	15-4	April 10	Flat	24	8-9	Barley.
	7	L.-M.	8	Roots ..	K.W. ..	16-3	May 13	Flat	24	8-9	Barley.
104	8	L.-M.	10	Wheat	Mixed ..	10-0	May 11	Flat	24	6	Coleseed.
	9	L.-M.	10+	Oats ..	Mixed ..	9-6	April 4	Flat	24	6	Swedes and Tares.
	10	L.-M.	36	Barley	Mixed ..	10-5	April 27	Flat	24	6	Barley.
105	12	L.-M.	6	Barley	Mixed ..	15-0	May 4	Flat	21	7	Barley.
106	13	L.-M.	12	Wheat	K.W., Horning	12-0	April 23	Flat	22	9	Barley.
107	14	V.L.	26	Bare fallow	Mixed ..	20-0	April 25	Flat	19	7	Sugar beet.
	15	L.-M.	14	Bare fallow	Mixed ..	20-0	May 16	Flat	19	7	Sugar beet.
	16	V.L.	22	Rye ..	Mixed ..	20-0	June 1	Flat	19	7	Sugar beet.
108	17	M.-H.	16	Barley	K.W., Kuhn	12-0	May 7	Flat	22+	8	Wheat.
	18	M.-H.	24	Wheat	K.W. ..	12-0	May 2	Flat	22+	8	Wheat.
109	21	L.-M.	15	?	?	14-0	?	Flat	22	9	?
110	22	M.-H.	5	Wheat	Mixed ..	12-0	June 6	Ridge	24	9	Oats.
	23	L.-M.	7	Sugar beet	Mixed ..	17-1	May 18	Flat	18	9	Barley.
	24	L.-M.	7	Roots ..	Mixed ..	17-0	May 6	Flat	18	9	Barley.
	25	L.-M.	8	Barley	Mixed ..	17-0	April 20	Flat	18	9	Barley.
111	26	L.-M.	40	Oats ..	Mixed ..	16-0	May 17	Flat	20	12	Barley.
	27	L.-M.	40	Barley	Mixed ..	16-0	May 1	Flat	20	12	Barley.
112	28	M.-H.	11	Oats ..	Schreiber	20-0	May 2	Flat	19	9	Barley.
113	29	L.-M.	10	Carrots	Dippe ..	15-0	May 18	Flat	20	9	Oats.
113A	30	M.-H.	29	Barley	Dippe ..	15-0	May 1	Flat	20	9	Barley.
114	31	L.-M.	27	Peas ..	Dippe ..	15-0	April 26	Flat	20	8	Carrots.
115	32	M.-H.	8	Barley	K.W. ..	16-0	June 21	Flat	26	9	Barley.
116	33	M.-H.	12	Sugar beet	K.W., Schreiber	16-0	May 31	Flat	21	8	Barley.
117	34	L.-M.	3+	Sugar beet	Kuhn ..	15-0	April 30	Flat	21	8	Oats.
	35	L.-M.	6	Wheat and potatoes.	Kuhn ..	15-0	May 18	Flat	21	8	Sugar beet.
118	36	L.-M.	10	Wheat	Kuhn ..	15-0	May 18	Flat	20	8-9	Barley.
119	37	L.-M.	2+	Oats ..	Dippe ..	14-0	May 12	Ridge	22	7	Barley.
120	38	F.	2+	Potatoes	K.W. ..	14-2	May 3	Ridge	21	8-9	Oats.
	39	V.L.	3+	Sugar beet	K.W. ..	13-8	May 13	Ridge	21	8-9	Potatoes.
*121	40	L.-M.	10	Barley	Mixed ..	12-0	May 19	Ridge	18	7	Carrots.
122	41	M.-H.	18	Wheat	Schreiber	15-0	?	Flat	20	7	Barley.
123	42	F.	26	Potatoes	Mixed ..	18-0	May 12	Flat	21	8-9	Wheat.
	43	F.	10	Barley	K.W. ..	18-0	May 24	Flat	21	8-9	Oats.
124	44	F.	10	Potatoes	K.W. "E."	18-0	April 27	Flat	21	8-9	Barley.
	45	L.-M.	14	Barley	Strube, Kuhn	14-0	May 23	Flat	18	8-9	Barley.
125	46	L.-M.	3+	?	K.W. "E."	14-0	May 9	Ridge	18	7	?
	47	L.-M.	4	?	K.W. "E."	15-0	May 4	Ridge	18	7	?
	48	L.-M.	8	?	K.W. "E."	14-0	June 3	Ridge	18	7	?
126	49	L.-M.	7	Barley	Kuhn ..	9-0	May 4	Ridge	21	9	Barley.
	50	L.-M.	9	Barley	Kuhn ..	18-0	April 28	Flat	18	9	Barley.
127	51	M.-H.	12	Wheat	Kuhn ..	16-7	May 17	Flat	22	9	?
128	52	M.-H.	10	Wheat	Schreiber	16-0	?	Flat	22	9	Oats.
129	53	L.-M.	10	Sugar beet	K.W. ..	11-2	May 3	Flat	22	10	Sugar Beet.
131	55	L.-M.	6	Oats ..	Dippe, Schreiber	18-0	May 27	Flat	21	9	Barley.
	56	L.-M.	11	Barley	Dippe, Schreiber	21-3	May 14	Flat	21	9	Barley.
	57	L.-M.	11	Wheat	Dippe, Schreiber	18-0	April 28	Flat	21	9	Barley.
132	58	L.-M.	4	?	Kuhn ..	14-0	June 7	Flat	?	?	Brussels.
133	59	L.-M.	4+	Sugar beet	K.W. "E."	14-9	May 5	Flat	22	9	?
135	60	M.-H.	2+	?	Kuhn ..	27-0	?	Flat	22	9-10	Sugar beet.
136	61	M.-H.	7	Lucerne	Kuhn ..	14-0	May 21	Flat	18	10	Barley.
	62	M.-H.	7	Wheat	Kuhn ..	15-0	May 20	Flat	18	10	Barley.
	63	M.-H.	9+	Rye grass and Barley.	Kuhn ..	13-7	May 17	Flat	18	10	Barley.
	64	M.-H.	4	Cabbage	Kuhn ..	13-8	May 21	Flat	18	10	Barley.
135	65	M.-H.	14	Barley	Kuhn ..	16-0	May 18	Flat	18	10	Barley.
	66	M.-H.	9	Peas	Kuhn ..	16-0	May 20	Flat	18	10	Barley.
137	67	M.-H.	10	Clover	K.W. "E."	16-0	April 27	Flat	24	9	Sugar beet.
138	68	L.-M.	2+	Swedes	Schreiber	16-0	April 27	Flat	19+	9	Roots.
139	69	L.-M.	3	Potatoes and Brussels	Horning	15-0	April 22	Flat	19-21	9	Brussels and Potatoes.
141	70	M.-H.	4+	Oats ..	K.W. ..	13-6	June 3	Flat	19+	12	Barley.
	71	L.-M.	7	Barley	K.W. ..	12-1	April 21	Flat	19+	12	Barley.
142	72	M.-H.	6	Wheat	Schreiber	15-0	May 9	Flat	19	9	Sugar beet.
	73	M.-H.	5	Barley	Schreiber	15-0	April 21	Flat	19	9	Wheat.
	74	L.-M.	7	Tares ..	Schreiber	15-0	May 2	Flat	19	9	Peas.
143	75	F.	10	Sugar beet	Kuhn ..	10-0	?	Flat	19+	9-10	Wheat.
144	76	L.-M.	18	Barley	Mixed ..	12-0	April 29	Flat	18	?	Barley.
145	77	L.-M.	38	Barley	K.W. "E."	13-6	May 12	Flat	18	?	Barley.
146	78	L.-M.	13+	Linseed	Dippe ..	13-0	April 26	Flat	20	10	Barley.
149	82	F.	10	Potatoes ..	?	8-0	?	Ridge	24	8	Potatoes.
150	83	L.-M.	15	Barley	Dippe, Kuhn	11-8	May 7	Flat	19	8	Barley.
161	84	S.	82	Barley, Wheat and Oats.	K.W. "E."	13-0	?	Ridge	24	7	Wheat.
152	85	L.-M.	8	Swedes	K.W. "E."	17-7	May 12	Flat	18	11	?
	86	L.-M.	4	Potatoes	K.W. "E."	18-0	May 22	Flat	19	11	?

*V.L. = Very light. L.-M. = Light to medium. M.-H. = Medium to heavy. F. = Fen, Silt or Warp. S. = Sewage.

† "K.W." indicates Klein Wansleben. "Mixed" indicates that more than two varieties were drilled.

Appendix B.

FIELD DATA—continued.

Farm Number.	Field Number.	Soil Class.	Acres.	Preceding Crop.	Variety of Seed,†	Seed lb. per acre.	Mean Date of Drilling.	Distance (ins.) between		Succeeding Crop.	
								Ridges or Flat.	Drills.		
153	87	L.-M.	8	Oats ..	K.W. "E."	12-0	May 6	Ridge	22	9	Barley.
	88	M.-H.	3	Sugar beet ..	K.W. "E."	12-0	May 12	Ridge	22	9	Sugar beet.
	89	F.	3	Oats ..	K.W. "E."	12-0	April 26	Ridge	22	9	Oats.
154	90	L.-M.	4	Barley ..	K.W. "E."	10-0	May 7	Ridge	20	8	Barley.
155	91	L.-M.	5	Barley ..	Kuhn ..	12-0	May 9	Ridge	22	8	Wheat.
156	92	L.-M.	4	Wheat ..	Kuhn ..	15-0	May 26	Ridge	27	7	Barley.
157	93	M.-H.	20	Barley ..	Dippe ..	14-0	May 2	Flat	18	10	Barley.
158	94	M.-H.	30	Half Sugar beet, half Wheat.	K.W. "E."	12-0	May 7	Ridge	24	12	Barley and Sugar beet.
160	95	F.	5½	Wheat ..	K.W. "Z," Marsters.	13-6	May 13	Flat	20	9	Barley.
162	96	M.-H.	4	Barley ..	?	10-0	?	Flat	22	9	Oats.
163	97	L.-M.	8	Oats ..	Schreiber ..	15-0	May 12	Flat	?	?	Barley.
164	98	L.-M.	17	Wheat ..	Dippe ..	15-0	May 10	Flat	20	9	Potatoes.
166	99	F.	9	Oats and Wheat ..	Mixed ..	15-0	May 9	Flat	21	9	Potatoes and Wheat.
167	100	L.-M.	6	Barley ..	K.W. "E."	14-0	May 20	Flat	20	9	Peas.
101	101	L.-M.	7	Wheat ..	K.W. "E."	12-0	April 29	Flat	20	9	Barley.
102	102	L.-M.	7	Wheat ..	K.W. "E."	14-0	April 24	Flat	20	9	Barley.
168	104	F.	5½	Wheat ..	K.W. "E." and "Z."	9-0	May 1	Flat	18	9	Potatoes.
	105	F.	9½	Seed mustard ..	K.W. "E." and "Z."	9-0	May 4	Flat	18	9	Potatoes.
169	106	F.	11	Wheat ..	Mixed ..	15-0	May 13	Flat	19	8-9	Potatoes.
170	107	F.	18½	Sugar beet ..	Kuhn, Marsters.	14-0	May 5	Flat	21	8	Potatoes.
109	109	F.	11	Rye ..	Kuhn, Marsters.	14-0	April 27	Flat	21	8	Wheat.
110	110	F.	12	Carrots ..	Kuhn, Marsters.	14-0	May 3	Flat	21	8	Sugar Beet.
111	111	F.	10½	Sugar beet ..	Kuhn, Marsters.	14-0	April 20	Flat	21	8	Rye.
112	112	F.	12½	Sugar beet ..	Kuhn, Marsters.	14-0	April 23	Flat	21	8	Sugar Beet.
113	113	F.	10½	Sugar beet ..	Kuhn, Marsters.	14-0	April 25	Flat	21	8	Wheat.
114	114	F.	3½	Sugar beet, Potatoes.	Kuhn, Marsters.	14-0	May 17	Flat	21	8	Potatoes and Sugar Beet.
	115	F.	17½	Sugar beet ..	Kuhn, Marsters.	14-0	April 30	Flat	21	8	Potatoes.
171	116	F.	21	Wheat ..	Marsters.	15-0	?	Flat	19-21	8	Wheat.
117	117	F.	11½	Rye ..	K.W. ..	15-0	?	Flat	19-21	8	Wheat.
118	118	F.	12	Rye ..	Kuhn ..	15-0	?	Flat	19-21	8	Wheat.
119	119	F.	11	Mangolds, Oats ..	K.W. ..	15-0	?	Flat	19-21	8	Wheat.
120	120	F.	7	Wheat ..	K.W. ..	15-0	?	Flat	19-21	8	Wheat.
172	121	F.	28	Wheat ..	Marsters.	15-0	?	Flat	21	9	Wheat.
122	122	F.	16	Wheat ..	K.W. ..	15-0	?	Flat	21	9	Wheat.
173	123	F.	23	Rye ..	K.W. ..	15-0	?	Flat	21	9	Wheat.
124	124	F.	20	Wheat ..	K.W. ..	15-0	?	Flat	21	9	Wheat.
175	125	L.-M.	9½	Oats and Barley ..	Kuhn ..	18-5	?	Flat	19	10	Spring oats and Barley.
177	126	M.-H.	6	Wheat ..	Strube B.	18-0	May 28	Flat	21	10	Wheat.
127	127	M.-H.	3	Potatoes ..	Strube B.	18-0	May 17	Flat	21	10	Barley.
178	129	L.-M.	8	Oats ..	Schreiber ..	18-0	May 14	Flat	18	9	Oats.
130	130	L.-M.	2	Clover ..	Schreiber ..	18-0	May 7	Flat	18	9	Barley.
179	131	M.-H.	1½	Sugar beet ..	Dippe ..	12-0	May 4	Flat	18-24	?	Barley.
180	132	V.L.	4	Sugar beet ..	Kuhn ..	15-0	April 28	Flat	18	?	Oats.
181	133	L.-M.	6	?	Kuhn ..	15-0	?	Flat	21	9	?
182	134	V.L.	12	Sugar beet ..	K.W. ..	15-0	May 31	Flat	20	9	
135	135	V.L.	19	Sugar beet ..	K.W. ..	15-0	April 26	Flat	20	9	
136	136	V.L.	16	Sugar beet ..	K.W. ..	15-0	May 17	Flat	20	9	
137	137	V.L.	26	Sugar beet ..	K.W. ..	15-0	May 5	Flat	20	9	
183	139	S.	10½	Sewage treatment.	Delitzscher ..	15-0	May 1	Flat	18	8-9	Sugar beet.
	140	S.	9	Wheat ..	Delitzscher ..	15-0	April 23	Flat	18	8-9	Oats.
141	141	S.	8	Sugar beet ..	Delitzscher ..	15-0	May 12	Flat	18	8-9	Oats.
142	142	S.	7	Barley ..	Delitzscher ..	15-0	May 18	Flat	18	8-9	Sugar beet.
184	143	L.-M.	2½	Wheat ..	K.W. ..	13-1	May 5	Flat	16 & 24	9	Barley.
185	144	L.-M.	37	Sugar beet, Saintom ..	K.W. ..	10-0	April 19	Flat	21	9	Barley.
	146	L.-M.	12	Oats ..	K.W. ..	11-7	May 5	Flat	20	9-10	Sugar beet.
187	147	V.L.	18	Oats ..	K.W. ..	13-6	May 20	Flat	20	9-10	Sugar beet.
188	148	M.-H.	4	?	?	14-0	May 16	Flat	20	9	?
189	149	F.	30	Oats and Wheat ..	Kuhn, Marsters.	16-7	May 8	Flat	19	7	Potatoes.
190	150	M.-H.	2	Oats ..	Kuhn ..	11-5	April 29	Flat	21	8	Sugar beet.
191	151	V.L.	6½	Sugar beet ..	Kuhn ..	10-0	May 17	Flat	18	10	Barley.
192	152	L.-M.	6½	Oats ..	Kuhn ..	20-0	May 28	Flat	18-20	9	Barley.
183	153	M.-H.	4½	Barley ..	Kuhn ..	20-0	May 10	Flat	18	9	Barley.
	154	L.-M.	26	Barley ..	Kuhn ..	11-0	May 13	Flat	16	9	Barley.
155	155	L.-M.	15	Sugar beet ..	Kuhn ..	11-0	June 5	Flat	16	9	Roots.
156	156	L.-M.	10½	Barley ..	Kuhn ..	13-3	May 19	Flat	16	9	Barley.
158	158	L.-M.	15	Oats ..	Kuhn ..	12-1	May 8	Flat	16	9	Sugar beet.
159	159	L.-M.	11½	Sugar beet ..	Kuhn ..	12-7	May 26	Flat	16	9	Oats.
160	160	L.-M.	6	Barley ..	Kuhn ..	11-1	May 1	Flat	16	9	Barley.
161	161	L.-M.	10	Oats ..	Kuhn ..	11-2	May 14	Flat	16	9	Barley.
162	162	L.-M.	23	Barley, Potatoes and Kala.	Marsters.	13-6	April 21	Flat	16	8-10	Wheat.
195	163	M.-H.	23	Wheat ..	K.W. ..	15-3	May 12	Flat	19	10	Barley.
196	164	L.-M.	6	Oats ..	Kuhn ..	15-0	May 13	Flat	16	8	Barley.
165	165	L.-M.	10	Oats ..	Kuhn, Hilleshög.	15-0	May 9	Flat	16	8	Barley.
	167	L.-M.	7	Linseed ..	Kuhn ..	14-0	April 24	Flat	16	8	Sugar beet.
168	168	L.-M.	14	Wheat ..	Kuhn ..	15-7	May 1	Flat	16	8	Barley.
169	169	L.-M.	8	Wheat ..	K.W. "E."	14-0	May 4	Flat	19	8	Barley.

*V.L. = Very light. L.-M. = Light to medium. M.-H. = Medium to heavy. F. = Fen, Silt or Warp. S. = Sewage.

† "K.W." indicates *Klein Wanzleben*. "Mixed" indicates that more than two varieties were drilled.

‡ Of this 8½ acres failed and were ploughed up in June.

Appendix B.

FIELD DATA—continued.

Farm Number.	Field Number.	Soil Class.	Acres.	Preceding Crop.	Variety of Seed. ^t	Seed lb. per acre.	Mean Date of Drilling.	Ridges or Flat.	Distance (in.) between		Succeeding Crop.
									Drills.	Plants	
199	171	F.	4	Rye grass, Roots.	K.W. ..	14-0	April 21	Flat	19	8	Oats.
199	172	L.-M.	7	Fallow	K.W., Hilleshog	15-0	May 7	Flat	?	?	?
200	173	M.-H.	9 $\frac{1}{2}$	Oats ..	K.W. ..	11-8	May 7	Flat	18	10-12	Barley.
201	174	M.-H.	14	Barley	K.W. ..	17-1	May 3	Flat	19	10	Barley.
202	175	L.-M.	12	Peas ..	K.W. "E."	12-0	May 3	Flat	21	8	Barley.
	176	L.-M.	9 $\frac{1}{2}$	Barley	K.W. "E."	11-1	May 10	Flat	21	8	Barley.
204	178	V.L.	40	Oats ..	K.W. "E."	13-2	May 22	Flat	18	10	Barley.
	179	V.L.	28	Mustard	K.W. "E."	13-2	April 15	Flat	18	10	Spring oats.
	180	L.-M.	49	Wheat	K.W. "E."	13-2	May 9	Flat	18	10	Barley.
205	181	M.-H.	4	Oats ..	?	13-0	April 28	Flat	24	7	Barley.
	182	L.-M.	16	Barley	?	13-0	May 17	Flat	24	7	Barley.
206	184	F.	10	Potatoes	Mixed ..	15-0	May 3	Flat	18	9	Potatoes.
	185	F.	17 $\frac{1}{2}$	Sugar beet	Mixed ..	15-0	May 8	Flat	18	9	Potatoes.
	186	F.	10	Sugar beet	Mixed ..	15-0	May 16	Flat	18	9	Wheat.
	187	F.	18 $\frac{1}{2}$	Sugar beet	Mixed ..	15-0	May 22	Flat	18	9	Oats.
208	188	M.-H.	4	Tares ..	Kuhn ..	20-0	June 2	Ridge	?	?	Barley.
	189	M.-H.	10	Oats ..	Kuhn ..	9-8	May 23	Flat	?	?	Barley.
209	190	F.	19	Sugar beet	Kuhn, Marsters	14-0	April 14	Flat	20	8	Wheat.
	191	F.	8	?	Kuhn, Marsters	12-6	April 27	Flat	20	8	?
210	192	M.-H.	11	?	?	20-0	May 24	Flat	?	?	?
	193	M.-H.	3	?	?	20-0	May 9	Flat	?	?	?
	194	M.-H.	20	?	?	18-0	May 3	Flat	?	?	?
	195	M.-H.	29	?	?	20-0	May 11	Flat	?	?	?
211	196	L.-M.	9 $\frac{1}{2}$	Wheat	K.W. ..	14-0	May 16	Flat	19-20	8-10	Barley.
212	197	L.-M.	4	Barley	Hornung ..	18-0	April 19	Flat	18	9	Wheat.
	198	L.-M.	3	Barley	Wohanka ..	18-0	May 3	Flat	18	9	Wheat.
213	199	F.	9 $\frac{1}{2}$	Oats ..	K.W. ..	20-0	April 28	Flat	18	8	Wheat.

*V.L. = Very light. L.-M. = Light to medium. M.-H. = Medium to heavy. F. = Fen, Silt or Warp. S. = Sewage.

† "K.W." indicates *Klein Wanzleben*. "Mixed" indicates that more than two varieties were drilled.

APPENDIX C. MANURING DATA.

Total manures applied direct to 1927 Sugar Beet Crop.

Appendix C.

MANURING DATA—continued.

Total Manures applied direct to 1927 Sugar Beet Crop.

Field Number.	Dung. Lodens.	S. Ammonia. Owt.	Nit. Soda. Cwt.	Nit. Lime. Cwt.	Superph. Cwt.	S. B. Flour. Cwt.	Rock Pho. Cwts.	Basic Slag. Owt.	Kainit. Cwt.	Pot. Soda. Owt.	Patent. Owt.	Fish M. Owt.	Muriate. Cwt.	Pot. Soda. Owt.	Meat Meal Owt.	Guano. Cwt.	Scott. Cwt.	Salt. Cwt.	Sludge. Tons.	Lime. Owt.	
90	43										20									150	
91	50	5									40									100	
92	55										12									80	
93		10	5	2							24									100	
94	382										20										
95	55										10										
96											34	8	68								
97											14	35	35								
98											22	38									
99											14										
100											30										
101											35										
102											35										
104											38										
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* Treated with Sewage.

Appendix C.

MANURING DATA—*continued.*

Total Manures applied direct to 1927 Sugar Beet Crop.

Field Number.	Dung. Loochs.	S. Ammonia. Owt.	Nit. Soda. Owt.	Nit. Lime. Owt.	Superph. Owt.	S.B. Fertil. Owt.	Book Phos. Owt.	Basic Slag. Owt.	Kainit. Owt.	Patents. Owt.	Guano. Cwt.	Fish M. Cwt.	Meat Meal Owt.	Sludge. Tons.	Shoddy- Owt.	Lime. Owt.
189	128	9	1	—	—	—	—	—	—	—	—	—	—	—	—	—
184	—	80	—	—	—	—	—	—	—	—	—	—	—	—	—	—
185	—	—	—	44	122 $\frac{1}{2}$	—	—	—	—	—	—	—	—	—	—	—
186	—	—	—	23	70	—	—	—	—	—	—	—	—	—	—	—
187	—	—	—	44	129 $\frac{1}{2}$	—	—	—	—	—	—	—	—	—	—	—
188	48	8	—	—	—	—	—	—	—	—	—	—	—	—	—	—
189	120	—	144	—	—	—	—	—	—	—	—	—	—	—	—	—
190	—	164	—	—	45	—	—	—	—	—	—	—	—	—	—	—
191	—	44	—	19	35	—	—	—	—	—	—	—	—	—	—	—
192	—	80	—	—	—	—	—	—	—	—	—	—	—	—	—	—
193	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
194	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
195	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
196	140	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
197	40	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
198	24	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
199	—	19	—	—	—	—	—	—	—	—	—	—	—	—	—	—

APPENDIX D.
YIELD DATA.

Field Number	Yield in Tons per Acre.		% Tare.	Effective % * Sugar Content	lb. Sugar (Sucrose) per Acre.	lb. Sugar (Sucrose) per £ labour.	Haulage Miles.	Method of Transport.	Estimated Tons.	Tops per Acre.		Value, £ s. d.
	Un-washed.	Washed.								Method of Disposal.		
1	7.015	6.085	13.26	16.4	2236	203	1½	Rail	9	Folded	..	3 7 6
2						344			11	Folded	..	4 2 6
3						373			10	Ploughed in	..	2 15 0
4						383			9	Ploughed in	..	2 9 6
5	9.932	7.667	22.81	16.8	2885	345	½	Road	11	Ploughed in	..	3 6 0
6						298			12	Ploughed in	..	3 6 0
7						538			8½	Ploughed in	..	2 6 9
8	8.086	7.023	12.93	17.0	2674	274			9	Ploughed in	..	2 9 6
9	8.303	7.036	15.99	14.6	2301	265			9	Ploughed in	..	2 9 6
10	10.601	8.684	17.30	17.6	3424	407	½	Road	9	Ploughed in	..	2 9 6
12	9.637	7.844	18.60	16.5	2899	277	½	Rail	9	Carted off	..	3 7 6
13	11.039	9.077	17.77	16.6	3375	347	²	Rail	12	Ploughed in	..	3 6 0
14	5.619	4.936	12.15	17.2	1902	189			4	Ploughed in	..	1 2 0
15	9.901	8.398	15.21	16.4	3085	332	½	Road	8	Ploughed in	..	2 4 0
16	5.550	4.445	19.91	15.6	1553	141				Ploughed in	..	1 2 0
17	8.230	7.268	11.81	17.9	2910	275			8	Part carted and part ploughed in	..	2 12 0
18	11.227	9.829	12.52	17.5	3850	393	½	Road	11	Part carted and part ploughed in	..	3 12 6
21	Crop failed and w.	as piou	ghed u.	p.	—	—	—	—	—	Ploughed in	..	2 15 0
29						282			10	Carted off	..	3 15 0
23	13.310	11.596	12.90	17.1	4442	298	1	Rail	10	Ploughed in	..	2 15 0
24						289			10	Ploughed in	..	2 15 0
25						274			10	Ploughed in	..	2 15 0
26	14.524	10.557	27.81	15.8	3659	404	½	Rail	8	Part carted and part folded	..	2 12 0
27	12.529	10.414	16.88	17.2	4012	428			7	Part carted and part ploughed in	..	2 6 6
28	10.798	8.617	20.19	16.5	3185	316	½	Rail	6	Folded	..	2 5 0
29	8.780	7.649	11.85	17.1	2930	355	²	Rail	11	Ploughed in	..	3 0 6
30	10.995	9.346	14.99	17.0	3659	371	½	Rail	12	Poled	..	4 10 0
31	6.829	6.294	7.88	17.4	2453	252	½	Rail	9	Folded	..	3 7 6
32	4.193	3.297	21.35	14.7	1086	101	½	Road	4	Folded	..	1 10 0
33	7.026	5.692	18.98	14.2	1810	173	½	Rail	9	Part carted and part ploughed in	..	2 19 6
34	11.675	10.590	9.28	15.1	3582	287	½	Rail	14	Ploughed in	..	3 17 0
35	8.925	8.208	8.08	16.7	3070	259			10	Part folded and part ploughed in	..	3 5 0
36	11.057	8.578	22.41	16.7	3209	276			10	Ploughed in	..	3 6 0
37	10.600	8.993	14.35	16.6	3344	327	1	Rail	13	Part folded and part ploughed in	..	3 18 0
38	10.168	8.496	16.44	16.1	3064	217			13	Ploughed in	..	3 6 0
39	5.296	4.845	8.53	17.0	1845	181	½	Rail	6	Ploughed in	..	1 13 0
40	7.506	6.065	19.19	16.6	2256	183	½	Rail	8	Folded	..	3 0 0
41	5.635	4.677	17.00	16.9	1781	175	½	Rail	6	Part folded and part ploughed in	..	1 13 6
42	10.658	9.091	14.69	14.4	2932	338	½	Light rail-way.	12	Folded	..	3 18 0
43	8.134	6.698	17.65	15.4	2311	246	½	Road	13	Folded	..	3 18 0
44	9.953	8.900	10.58	15.7	3130	284	²	Rail	13	Folded	..	3 18 0
45	7.889	6.879	13.77	16.4	2527	264	½	Rail	10	Folded	..	3 15 0
46						276			7	Ploughed in	..	1 18 6
47	8.095	6.722	16.96	16.6	2500	241	4½	Rail	7	Ploughed in	..	1 18 6
48						296			7	Ploughed in	..	1 18 6
49	8.170	6.854	16.10	15.8	2426	307			7	Ploughed in	..	2 4 0
50	8.943	7.559	15.47	17.1	2895	242	²	Rail	9	Ploughed in	..	2 9 6
51	7.693	8.983	48.23	14.4	1285	61	³	Rail	6	Ploughed in	..	1 13 0
52	5.321	8.757	29.39	15.7	1391	78			4	Part carted and part ploughed in	..	1 6 0
53	8.914	7.081	20.56	16.3	2585	183			10	Ploughed in	..	2 15 0
55						231			9	Part carted and part ploughed in	..	2 19 6
56	9.408	7.770	17.41	16.4	2854	221	½	Rail	9	Part carted and part ploughed in	..	2 19 6
57						233			9	Part carted and part ploughed in	..	2 19 6
58	?	?	?	?	?	?	?		?	?	?	?
59	8.000	7.128	10.90	16.3	2662	245	1	Rail	8	Part carted and part ploughed in	..	2 12 0
60	Crop failed and w.	as piou	ghed u.	p.	—	—	—	—	—	Ploughed in	..	2 9 0
61	14.214	13.223	14.00	16.4	4490	327			9	Ploughed in	..	2 4 0
62	10.847	9.203	15.16	16.8	3463	205			8	Ploughed in	..	2 4 0
63	10.434	9.634	8.62	17.3	3695	278			8	Ploughed in	..	2 4 0
64	8.994	7.408	17.63	16.1	2672	213			8	Ploughed in	..	2 4 0
65	8.530	7.781	8.78	17.9	3120	247			7	Part ploughed in and part folded	..	2 6 6
66	10.123	8.520	15.83	16.3	3111	188			9	Folded	..	3 7 6
67	11.245	7.548	32.86	16.2	2739	168	3½	Rail	10	Ploughed in	..	2 15 0
68	7.336	6.895	5.98	16.6	2564	220	3	Rail	10	Part carted, part folded, and part ploughed in	..	3 5 0
69	13.125	12.118	7.89	17.8	4832	358	2½	Rail	12	Carted off	..	4 10 0
70	8.726	6.469	25.87	15.7	2275	162			8	Part folded and part carted	..	3 0 0
71	12.407	10.619	15.10	15.9	3746	242	6		12	Part folded and part carted	..	4 10 0
72						922			9	Carted off	..	3 7 6
73	10.956	8.793	19.74	17.2	3388	326	4	Rail	9	Ploughed in	..	2 9 6
74						261			9	Part carted and part ploughed in	..	2 19 6
75	10.664	8.484	20.44	12.2	2319	198	1½	Water	13	Ploughed in	..	2 14 0
76	10.196	8.717	14.51	17.2	3358	264	½	Rail	9	Folded	..	3 7 6
77	10.105	8.453	16.84	17.0	3219	261	½	Road	9	Ploughed in	..	2 9 6
78	7.330	6.854	6.49	15.8	2426	267	½	Road	10	Folded	..	3 15 0
82	9.520	8.100	14.92	14.5	2631	248	2	Rail	6	Ploughed in	..	1 7 0

* Weighted average of individual consignments.

† From field to roadside, wharf or rail station : where more than one destination data are given in same order as factories in Appendix A.

Appendix D.

YIELD DATA—continued.

Field Number	Yield in Tons per Acre.		Effective % Sugar	lb. Sugar (Sucrose) per Acre	lb. Sugar (Sucrose) per £ labour.	Haulage Miles.	Method of Transport	Estimated Tons.	Tops per Acre.		
	Un-washed.	Washed.							Method of Disposal.	Value, £ s. d.	
88	10-135	8-341	17-71	16-6	2917	235	2	Road	6	Folded	3 5 0
84	9-618	8-433	14-10	16-1	3041	340	2	Rail	12	Ploughed in	3 6 0
85	9-954	8-768	11-92	17-0	2339	279	1	Rail	14	Carted off	5 5 0
86	10-747	8-889	17-29	16-0	3186	272	1	Rail	14	Carted off	5 5 0
87	8-830	7-401	16-17	16-2	2688	238	1	Rail	8	Ploughed in	3 4 0
88	5-691	4-645	20-15	17-1	1741	177	1	Rail	10	Ploughed in	2 15 0
89	4-342	3-960	8-78	14-7	1304	175	1	Rail	10	Ploughed in	3 5 0
90	12-097	11-016	8-93	16-7	4121	374	1	Rail	10	Part carted and part ploughed in	3 5 0
91	8-820	7-994	9-15	17-0	3044	245	1	Rail	12	Folded	4 10 0
92	7-816	7-270	6-98	15-9	2589	253	1	Rail	12	Ploughed in	3 4 0
93	8-929	7-613	14-75	16-7	2848	289	1	Rail	10	Part carted and part ploughed in	3 5 0
94	7-593	6-401	15-71	17-1	2394	246	1	Rail	9	Part carted and part ploughed in	2 19 6
95	12-249	9-629	21-38	15-5	3343	306	1	Rail	10	Folded	3 5 0
96	7-013	4-776	8-89	15-5	1658	171	1	Rail	9	Ploughed in	3 2 9 0
97	7-653	7-082	9-82	16-6	2633	232	1	Rail	8	Ploughed in	2 2 4 0
98	7-236	6-551	13-24	17-6	2504	239	1	Road	7	Ploughed in	2 1 3
99	8-247	6-935	15-91	16-3	2377	331	1	Road	9	Ploughed in	2 0 6
100	6-874	4-399	23-89	17-6	1734	184	1	Road	5	Ploughed in	1 7 6
101	12-174	9-117	26-45	16-6	3370	278	1	Road	8	Ploughed in	2 4 0
102	11-363	8-609	26-12	17-2	3278	328	1	Rail	8	Folded	3 0 0
104	13-434	11-424	14-97	14-0	3563	280	1	Rail	11	Ploughed in	2 9 6
105	12-931	9-213	28-76	14-9	3075	249	1	Rail	11	Ploughed in	2 9 6
106	8-761	6-436	26-65	14-5	2090	191	1	Rail	9	Ploughed in	2 0 6
107					276				10	Ploughed in	2 5 0
109					249				10	Ploughed in	2 5 0
110					263				10	Ploughed in	2 5 0
111					255				10	Ploughed in	2 5 0
112	9-974	8-521	14-58	13-5	2577	267	1	Water	10	Ploughed in	2 5 0
113					270				10	Ploughed in	2 5 0
114					263				10	Ploughed in	2 5 0
115					256				10	Ploughed in	2 5 0
116					843				11	Folded	3 11 6
117					336				11	Carted off	3 11 6
118	11-134	9-596	18-82	16-1	3461	338	1	Rail	11	Ploughed in	2 9 6
119					358				11	Ploughed in	2 8 6
120					329				11	Carted off	3 11 6
121	11-134	9-596	18-82	16-1	3461	322	1	Road	11	Ploughed in	2 9 6
123					336				11	Ploughed in	2 9 6
124	11-134	9-596	18-82	16-1	3461	323	1	Road	11	Ploughed in	2 9 6
125	10-842	9-926	8-45	17-0	3780	183	1	Rail	12	Ploughed in	3 18 0
126	6-001	2-901	41-98	16-3	994	71	1	Rail	4	Ploughed in	1 2 0
127	10-021	6-406	36-07	16-7	2396	162	1	Rail	8	Carted off	3 0 0
129	13-063	10-681	18-24	16-0	3828	386	1	Rail	12	Ploughed in	3 6 0
130	8-319	7-573	8-96	15-0	2545	211	1	Rail	10	Ploughed in	2 15 0
131	9-642	6-531	11-52	17-4	3325	179	2	Rail	10	Ploughed in	3 0 6
132	7-963	7-312	8-16	17-5	2866	270	1	Road	9	Ploughed in	2 9 6
133	Crop failed and w	as planned up			—	—			—	—	—
134	3-095	2-358	23-97	15-7	828	118	1		3	Ploughed in	16 6
135	4-663	4-267	8-49	17-0	1626	210	1	Road	3	Ploughed in	16 6
136	4-709	3-774	19-87	16-1	1361	167	1		3	Ploughed in	16 6
137	3-885	3-426	11-82	16-7	1282	162	1		3	Ploughed in	16 6
139	8-521	7-684	9-82	12-1	2083	189	1		3	Carted off	7 6
140	9-976	7-452	25-30	15-1	2521	225	1		6	Ploughed in	1 13 0
141	13-244	11-033	16-69	13-8	3411	363	1		9	Part carted and part ploughed in	2 19 0
142	12-716	10-192	19-85	13-6	3105	293	1		9	Carted off	3 7 6
143	10-845	8-763	19-20	16-6	3258	347	1	Road	12	Ploughed in	3 6 0
144	8-610	7-516	17-10	17-2	2896	395	1	Road	9	Folded	3 7 6
146	9-174	2-572	18-96	16-2	933	113	1	Road	3	Part carted and part ploughed in	1 0 6
147	5-761	4-955	14-00	17-3	1920	162	1	Road	5	Folded	1 17 6
148	Crop failed and w	as planned up			—	—			—	—	—
149	18-133	13-920	28-75	17-0	4920	274	1	Road	12	Ploughed in	3 6 0
150	10-680	6-039	44-49	16-9	2286	254	1	Road	8	Part carted and part ploughed in	2 12 0
151	4-335	3-803	12-27	16-8	1431	264	1	Road	4	Ploughed in	1 3 0
152	8-333	6-202	25-57	16-4	2278	203	1	Road	9	Ploughed in	2 19 6
154	6-912	5-885	14-92	16-9	2228	227	1		7	Ploughed in	1 18 6
155	3-887	3-019	22-61	15-6	1056	128	1		7	Ploughed in	1 18 6
156	7-996	6-887	13-83	16-3	2515	208	1		7	Ploughed in	1 18 6
158	5-427	4-974	8-33	17-2	1918	198	1		7	Ploughed in	1 18 6
159	7-895	5-824	26-34	16-0	2087	179	1		7	Ploughed in	1 18 6
160	9-089	8-186	9-73	17-1	3136	234	1		7	Ploughed in	1 18 6
161	5-156	4-385	14-95	15-5	1522	141	1		7	Ploughed in	1 18 6
162	11-948	10-643	10-93	16-8	4005	355	1	Road	8	Ploughed in	2 4 0
163	11-709	9-271	18-92	16-8	3489	249	1	Road	8	Ploughed in	2 4 0
164	9-958	7-466	25-05	16-0	2675	283	1	Road	9	Folded	3 7 6
165	14-246	10-623	25-43	16-1	3831	298	1	Rail	9	Folded	3 7 6
167	10-314	8-434	18-22	15-8	2965	274	1	Rail	9	Folded	3 7 6
168	13-676	10-657	32-07	16-1	3843	347	1	Rail	7	Part folded and part ploughed in	1 18 6
169	10-092	6-676	34-78	15-4	2268	189	1	Rail	8	Ploughed in	2 12 0
171	9-128	7-431	18-60	15-7	2613	189	1	Rail	8	Folded	2 12 0

* Weighted average of individual consignments.

† From field to roadside, wharf or rail station: where more than one destination data are given in same order as factories in Appendix A.

Appendix D.

YIELD DATA—continued.

Field Number	Yield in Tons per Acre.		Effective % ^a Sugar Content	lb. Sugar (Sucrose) per Acre.	lb. Sugar (Sucrose) per £ labour.	Haulage Miles.	Method of Transport.	Estimated Tons.	Tops per Acre.		Value. £ s. d.
	Un-washed.	Washed.									
172	13.789	9.327	27.10	16.1	3364	322	1½	Road	10	Carted off	3 15 0
173	12.189	9.416	22.75	16.9	3565	291	1½	Road	9	Part folded and part ploughed in	2 19 6
174	16.654	9.993	36.16	16.2	3626	353	1½	Road	10	Ploughed in	2 15 0
175	9.009	8.043	10.73	17.1	3081	414	1½	Rail	7	Folded	2 12 6
176	7.978	7.045	11.70	17.3	2730	342	1½	Rail	6	Folded	2 5 0
178					209					Ploughed in	1 4 9
179	5.588	4.575	18.13	15.8	1619	215	1	Rail	4½	Part folded and part ploughed in	1 9 9
180					218					Ploughed in	1 4 9
181	6.525	5.793	11.23	17.2	2232	216	2	Rail	9	Ploughed in	2 9 6
182	8.977	7.589	15.45	16.0	2720	195	2	Road	9	Ploughed in	2 9 6
184					225					Ploughed in	2 18 6
185					219					Ploughed in	2 18 6
186	9.160	7.803	20.27	13.9	2274	205	1½	Rail	13	Ploughed in	2 18 6
187					209					Ploughed in	2 18 6
188	5.803	4.944	14.81	15.8	1750	182	1½	Road	8	Ploughed in	2 4 0
189	9.720	7.713	20.88	17.4	3006	242	1½	Road	8	Ploughed in	2 4 0
190	12.261	10.933	10.84	14.0	3429	372	1½	Water	12	Ploughed in	2 14 0
191	?	?	?	?	?	?	?	?	?	?	?
192					?					?	?
193	?	?	?	?	?	?	?	?	?	?	?
194					?					?	?
195					?					?	?
196	10.791	9.362	13.25	16.6	3481	328	3½	Rail	6½	Part folded and part ploughed in	2 2 9
197	6.346	5.636	12.76	16.3	2021	166	2	Rail	8	Folded	3 0 0
198					173					Carted off	3 0 0
199	9.991	8.398	15.94	16.7	3142	234	1½	Rail	14	Ploughed in	3 17 0

^a Weighted average of individual consignments. † From field to roadside, wharf or rail station.

‡ From roadside, wharf or rail station to factory : where more than one destination data are given in same order as factories in Appendix A.

APPENDIX E.
FIELD COSTS AND RETURNS PER ACRE.

Field Number	1	2	3	4	5	6	7	8	9	10	12	13	14	15	16	
Ploughing	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	
Sub-soiling	1 12 9 $\frac{1}{2}$	1 6 9	17 6	1 11 5 $\frac{1}{2}$	1 4 8	17 2	11 9	1 10 10	1 10 3 $\frac{1}{2}$	18 3	15 2 $\frac{1}{2}$	9 10	1 10 10 $\frac{1}{2}$	13 7 $\frac{1}{2}$	16 5	
Cultivating	7 5	15 8 $\frac{1}{2}$	7 0 $\frac{1}{2}$	9 4 $\frac{1}{2}$	13 8	5 4 $\frac{1}{2}$	—	15 18	5 10	3 1 $\frac{1}{2}$	14 8	8 2 $\frac{1}{2}$	3 1 $\frac{1}{2}$	10 10		
Steam tackle	1 1 8 $\frac{1}{2}$	—	—	—	—	—	—	1 8 10	1 1 8	1 2 10 $\frac{1}{2}$	1 9 1 $\frac{1}{2}$	1 1 1	7 0 $\frac{1}{2}$	1 3 4 $\frac{1}{2}$	1 3 4 $\frac{1}{2}$	
Harrowing	8 8	8 8	7 4 $\frac{1}{2}$	10 1 $\frac{1}{2}$	18 4 $\frac{1}{2}$	10 5	4 9	19 18	8 7 $\frac{1}{2}$	2 1 $\frac{1}{2}$	6 6 $\frac{1}{2}$	4 2 $\frac{1}{2}$	4 2 $\frac{1}{2}$	6 6 $\frac{1}{2}$	14 0 $\frac{1}{2}$	
Rolling	8 6	4 7 $\frac{1}{2}$	1 1 9 $\frac{1}{2}$	2 4	1 1 1 $\frac{1}{2}$	8 0	3 0 $\frac{1}{2}$	8 10	8 7 $\frac{1}{2}$	2 1 $\frac{1}{2}$	6 6 $\frac{1}{2}$	4 2 $\frac{1}{2}$	5 4 $\frac{1}{2}$	8 4 $\frac{1}{2}$	14 0 $\frac{1}{2}$	
Other work	8 1 $\frac{1}{2}$	4 7 $\frac{1}{2}$	2 1 $\frac{1}{2}$	2 1 $\frac{1}{2}$	8 3 1 $\frac{1}{2}$	8 34	2 1 $\frac{1}{2}$	8 11	1 1 6	1 1 6	1 1 6	1 1 6	1 1 6	1 1 6	3 0 $\frac{1}{2}$	
Preliminary cultivations	8 16 9 $\frac{1}{2}$	8 2 7 $\frac{1}{2}$	2 2 9 $\frac{1}{2}$	2 6 8	2 14 4 $\frac{1}{2}$	2 18 5	18 6 $\frac{1}{2}$	5 1 1 $\frac{1}{2}$	8 15 6 $\frac{1}{2}$	2 13 6 $\frac{1}{2}$	2 7 6 $\frac{1}{2}$	1 9 6	1 16 6 $\frac{1}{2}$	1 19 10 $\frac{1}{2}$	8 16 0 $\frac{1}{2}$	
Seed	8 8	9 4	7 6 $\frac{1}{2}$	10 7 $\frac{1}{2}$	11 1 $\frac{1}{2}$	8 11 $\frac{1}{2}$	9 5 $\frac{1}{2}$	5 10	5 6 $\frac{1}{2}$	6 2	8 9	7 0	11 8	11 8	11 8	
Drilling	1 10 $\frac{1}{2}$	1 9	1 9 $\frac{1}{2}$	1 6	2 1	2 2 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 9	1 10 $\frac{1}{2}$	1 8	2 7 $\frac{1}{2}$	2 6	2 6	2 7 $\frac{1}{2}$	
Bunching, singling and hand hoeing	8 4 8	2 0 0	2 4 5 $\frac{1}{2}$	2 6 8 $\frac{1}{2}$	2 9 1 $\frac{1}{2}$	8 2 9	1 8 3	1 0 0	1 8 7	1 10 0	1 18 4	2 4 1	8 19 9 $\frac{1}{2}$	1 16 5	2 4 2 $\frac{1}{2}$	
Horse hoeing	8 8 7	4 4 $\frac{1}{2}$	7 2 $\frac{1}{2}$	8 5 $\frac{1}{2}$	7 2 $\frac{1}{2}$	10 $\frac{1}{2}$	9 $\frac{1}{2}$	10 7 $\frac{1}{2}$	19 2	11 6 $\frac{1}{2}$	12 5 $\frac{1}{2}$	16 10 $\frac{1}{2}$	11 4 $\frac{1}{2}$	16 2 $\frac{1}{2}$	19 7 $\frac{1}{2}$	
Other work	—	—	—	—	—	—	—	—	—	4 $\frac{1}{2}$	1 9	—	1 4	—	—	
Seed, drilling and after cultivations	8 2 11 $\frac{1}{2}$	2 15 5 $\frac{1}{2}$	3 1 0	8 7 3 $\frac{1}{2}$	8 10 11	4 1 2 $\frac{1}{2}$	2 0 2	1 18 2 $\frac{1}{2}$	2 14 11 $\frac{1}{2}$	2 9 10	2 18 2 $\frac{1}{2}$	3 9 7 $\frac{1}{2}$	4 18 5 $\frac{1}{2}$	3 8 14	3 18 1 $\frac{1}{2}$	
Applying manures	5 4 $\frac{1}{2}$	2 1	8 10 $\frac{1}{2}$	16 8	19 5 $\frac{1}{2}$	2 2 $\frac{1}{2}$	1 1	—	—	—	—	—	—	—	—	
Artificial ^a	2 8 10	8 5 6 $\frac{1}{2}$	4 0 8 $\frac{1}{2}$	2 8 10	8 5 2 $\frac{1}{2}$	2 18 0	1 18 6 $\frac{1}{2}$	—	2 0 10	3 7 9 $\frac{1}{2}$	1 7 7 $\frac{1}{2}$	4 18 4	1 14 9 $\frac{1}{2}$	1 14 6 $\frac{1}{2}$	16 8 $\frac{1}{2}$	
Dung ^b	4 1 9 $\frac{1}{2}$	4 8 3 $\frac{1}{2}$	4 3 10 $\frac{1}{2}$	7 6 10 $\frac{1}{2}$	8 8 6	8 0 2 $\frac{1}{2}$	1 14 7 $\frac{1}{2}$	—	2 1 10	3 11 6 $\frac{1}{2}$	8 11 5 $\frac{1}{2}$	5 4 10 $\frac{1}{2}$	7 5 9 $\frac{1}{2}$	6 11 0 $\frac{1}{2}$	—	
Total manures	2 9 2 $\frac{1}{2}$	3 5 7 $\frac{1}{2}$	4 4 6 $\frac{1}{2}$	2 17 11 $\frac{1}{2}$	2 18 4	8 0 2 $\frac{1}{2}$	1 14 7 $\frac{1}{2}$	—	—	—	—	—	—	—	—	
Lifting	11 7 $\frac{1}{2}$	7 4	8 5	14 0	9 6	14 4 $\frac{1}{2}$	9 7 $\frac{1}{2}$	8 0 $\frac{1}{2}$	8 0 $\frac{1}{2}$	8 14 $\frac{1}{2}$	10 7 $\frac{1}{2}$	5 0	6 11 $\frac{1}{2}$	10 7 $\frac{1}{2}$	7 5	
Full, top and jumping	2 0 0	1 16 0	1 18 9 $\frac{1}{2}$	1 17 0	1 15 0	1 14 0 $\frac{1}{2}$	1 15 0	1 13 0	1 13 0	1 16 0	2 3 8 5	2 0 0	2 6 2 $\frac{1}{2}$	3 8 4	2 11 0 $\frac{1}{2}$	
Loading and haulage ^c	1 17 1 $\frac{1}{2}$	14 7 $\frac{1}{2}$	16 1 $\frac{1}{2}$	9 2 $\frac{1}{2}$	16 1 $\frac{1}{2}$	15 10 $\frac{1}{2}$	18 7 $\frac{1}{2}$	14 4 $\frac{1}{2}$	14 4 $\frac{1}{2}$	1 9 1	2 16 1 $\frac{1}{2}$	2 17 6	1 8 11 $\frac{1}{2}$	1 10 6 $\frac{1}{2}$	19 1 $\frac{1}{2}$	
Total harvesting	4 8 9 $\frac{1}{2}$	2 17 11 $\frac{1}{2}$	2 18 4	8 0 2 $\frac{1}{2}$	2 13 14 $\frac{1}{2}$	8 4 8 $\frac{1}{2}$	2 18 0	8 1 8 $\frac{1}{2}$	2 15 9 $\frac{1}{2}$	8 12 2 $\frac{1}{2}$	5 10 5 $\frac{1}{2}$	5 2 6	8 17 1 $\frac{1}{2}$	4 9 5 $\frac{1}{2}$	8 17 7	
Rent	1 0 0	1 1 8 $\frac{1}{2}$	1 1 8 $\frac{1}{2}$	1 1 8 $\frac{1}{2}$	1 1 8 $\frac{1}{2}$	1 1 8 $\frac{1}{2}$	1 1 8 $\frac{1}{2}$	1 1 8 $\frac{1}{2}$	17 2 $\frac{1}{2}$	17 2 $\frac{1}{2}$	1 5 0	1 2 6	10 1 $\frac{1}{2}$	10 1 $\frac{1}{2}$	10 1 $\frac{1}{2}$	
Rates	3 9	4 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	6 2 $\frac{1}{2}$	6 2 $\frac{1}{2}$	4 1	4 6	2 8	2 8	2 8	
Establishment	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	
Total overheads	2 8 9	2 5 9	2 5 9	2 5 9	2 5 9	2 5 9	2 5 9	2 5 9	2 3 4 $\frac{1}{2}$	2 3 4 $\frac{1}{2}$	2 9 1	2 7 0	1 12 9 $\frac{1}{2}$	1 12 9 $\frac{1}{2}$	1 12 9 $\frac{1}{2}$	
Farm cash cost	16 1 5 $\frac{1}{2}$	14 7 4 $\frac{1}{2}$	14 12 5 $\frac{1}{2}$	18 6 9 $\frac{1}{2}$	19 12 8 $\frac{1}{2}$	15 9 10 $\frac{1}{2}$	9 17 1 $\frac{1}{2}$	12 4 4 $\frac{1}{2}$	11 9 6 $\frac{1}{2}$	12 19 10	16 16 9 $\frac{1}{2}$	16 0 1	17 9 9	18 15 11 $\frac{1}{2}$	19 15 6 $\frac{1}{2}$	
Transport and Grower's Representative	1 4 10 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	1 10 4 $\frac{1}{2}$	2 14 8 $\frac{1}{2}$	1 2 10 $\frac{1}{2}$	2 2 6	1 8 4	—	
Total cash cost	17 6 8 $\frac{1}{2}$	15 17 9 $\frac{1}{2}$	16 2 10 $\frac{1}{2}$	19 17 2 $\frac{1}{2}$	21 8 1 $\frac{1}{2}$	17 0 8	11 7 6	18 9 6 $\frac{1}{2}$	12 15 0	14 9 7 $\frac{1}{2}$	19 11 6	18 18 7 $\frac{1}{2}$	18 12 7 $\frac{1}{2}$	20 18 6	20 18 10 $\frac{1}{2}$	
Gross cash receipts	17 1 11	22 1 0 $\frac{1}{2}$	22 1 0 $\frac{1}{2}$	22 1 0 $\frac{1}{2}$	22 1 0 $\frac{1}{2}$	22 1 0 $\frac{1}{2}$	20 5 6	18 4 8 $\frac{1}{2}$	25 16 7	22 2 2 7 $\frac{1}{2}$	25 15 0 $\frac{1}{2}$	14 10 9	23 19 1 $\frac{1}{2}$	12 1 0	0	
Cash Profit	4 4 $\frac{1}{2}$	6 8 8	5 18 2 $\frac{1}{2}$	2 8 10 $\frac{1}{2}$	17 11 $\frac{1}{2}$	5 0 9 $\frac{1}{2}$	10 13 6 $\frac{1}{2}$	6 16 11 $\frac{1}{2}$	5 9 8 $\frac{1}{2}$	11 5 11 $\frac{1}{2}$	2 11 1 $\frac{1}{2}$	7 1 4 $\frac{1}{2}$	4 1 10 $\frac{1}{2}$	2 14 7 $\frac{1}{2}$	8 17 10 $\frac{1}{2}$	
Residual values bt. fwd.	15 0	1 4 0	10 0	5 0	10 0	1 4 0	2 0 0	1 4 0	1 4 0	10 0	5 0	5 0	2 10 0	5 0	5 0	
Gross cost	18 1 3 $\frac{1}{2}$	17 1 9 $\frac{1}{2}$	16 12 10 $\frac{1}{2}$	20 2 2 $\frac{1}{2}$	21 18 1	18 4 8	13 7 6	14 13 6 $\frac{1}{2}$	18 19 7 $\frac{1}{2}$	19 16 6	18 18 7 $\frac{1}{2}$	21 2 7 $\frac{1}{2}$	28 8 6	21 8 10 $\frac{1}{2}$	—	
Resid. Cult. values cd. fwd.	1 1 8 $\frac{1}{2}$	17 5 $\frac{1}{2}$	16 1	6 4	9 4 $\frac{1}{2}$	1 1 11	1 2 $\frac{1}{2}$	1 3 10 $\frac{1}{2}$	1 7 2 $\frac{1}{2}$	1 0 1 $\frac{1}{2}$	18 4	16 8	16 2 $\frac{1}{2}$	1 0 6 6 $\frac{1}{2}$	1 9 11 $\frac{1}{2}$	
Man.	19 9 $\frac{1}{2}$	1 0 0 $\frac{1}{2}$	19 8	2 11 4 $\frac{1}{2}$	2 14 11 $\frac{1}{2}$	17 6 $\frac{1}{2}$	12 3 $\frac{1}{2}$	10 2 4 $\frac{1}{2}$	1 1 7 $\frac{1}{2}$	1 1 7 $\frac{1}{2}$	1 1 7 $\frac{1}{2}$	1 1 7 $\frac{1}{2}$	2 8 3 $\frac{1}{2}$	1 14 11	—	
Tops ^d	8 7 6 $\frac{1}{2}$	4 2 6 $\frac{1}{2}$	2 15 0	2 9 6	3 0 6	2 6 0	2 9 6	2 9 6	2 9 6	2 9 6	3 7 6	3 6 0	1 2 0 $\frac{1}{2}$	2 4 0	1 2 0 $\frac{1}{2}$	—
Total credits	5 8 1	5 19 11 $\frac{1}{2}$	4 10 9	5 7 2 $\frac{1}{2}$	6 4 10 $\frac{1}{2}$	5 5 5 $\frac{1}{2}$	3 0 8 3	3 16 8 $\frac{1}{2}$	3 16 8 $\frac{1}{2}$	5 7 5 $\frac{1}{2}$	5 18 2	3 4 10	5 12 10 $\frac{1}{2}$	4 6 10 $\frac{1}{2}$	—	
Net cost	12 18 2 $\frac{1}{2}$	11 1 9 $\frac{1}{2}$	12 2 1 $\frac{1}{2}$	14 11 $\frac{1}{2}$	15 8 2 $\frac{1}{2}$	12 18 9 $\frac{1}{2}$	10 7 8	11 0 1 $\frac{1}{2}$	10 2 3 $\frac{1}{2}$	10 10 10	14 9 0 $\frac{1}{2}$	18 0 5 $\frac{1}{2}$	17 17 9 $\frac{1}{2}$	17 16 7 $\frac{1}{2}$	16 17 0	
Net { Profit	4 8 8 $\frac{1}{2}$	10 19 2 $\frac{1}{2}$	9 18 11 $\frac{1}{2}$	7 6 1	6 12 9 $\frac{1}{2}$	9 2 3	11 18 9 $\frac{1}{2}$	9 5 4 $\frac{1}{2}$	8 2 5	14 15 9	7 13 6 $\frac{1}{2}$	12 14 6 $\frac{1}{2}$	3 7 0 $\frac{1}{2}$	5 17 5 $\frac{1}{2}$	4 16 0	—
Net { Loss	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	17	18	21	22	23	24	25	26	27	28	29	30	31	32		
	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.	s. a. d.		
Ploughing	19 $\frac{9}{4}$	13 $\frac{9}{4}$	11 $\frac{13}{4}$ $\frac{7}{4}$	1 $\frac{6}{4}$ $\frac{9}{4}$	1 $\frac{1}{4}$ $\frac{11}{4}$	17 0	18 5	1 $\frac{9}{4}$ $\frac{11}{4}$	1 $\frac{11}{4}$ 10	1 $\frac{13}{4}$ $\frac{9}{4}$	13 $\frac{11}{4}$	19 $\frac{4}{4}$	14 $\frac{11}{4}$	1 $\frac{9}{4}$ $\frac{6}{4}$		
Sub-soiling	—	—	—	—	—	18 4	12 8	16 8	—	—	13 $\frac{7}{4}$	—	—	—	—	
Cultivating	6 $\frac{6}{4}$	6 4	4 0 $\frac{1}{4}$	18 $\frac{10}{4}$	8 $\frac{3}{4}$	4 $\frac{1}{4}$	—	9 $\frac{5}{4}$	5 $\frac{3}{4}$	2 $\frac{10}{4}$	—	—	—	7 $\frac{8}{4}$		
Steam tackle	1 6 $\frac{10}{4}$	1 5 6	—	—	—	6 5 $\frac{1}{4}$	6 9 $\frac{1}{4}$	9 2	6 0 $\frac{1}{4}$	5 $\frac{10}{4}$	11 $\frac{9}{4}$	4 0 $\frac{1}{4}$	5 10 $\frac{1}{4}$	4 11	9 0 $\frac{1}{4}$	
Harrowing	4 10 $\frac{1}{4}$	3 $\frac{2}{4}$	3 8	5 6	6 7 $\frac{1}{4}$	10 $\frac{2}{4}$	7 4	5 5 $\frac{1}{4}$	3 0 $\frac{1}{4}$	4 6 $\frac{1}{4}$	5 1 $\frac{1}{4}$	2 6 $\frac{1}{4}$	9	4 7	—	
Rolling	7 4 $\frac{1}{4}$	7 11	2 5	14 8	8 7 $\frac{1}{4}$	10 2 $\frac{1}{4}$	—	—	—	—	—	—	—	—	—	
Other work	3 $\frac{5}{4}$	2 2	—	14 $\frac{3}{4}$	—	—	—	—	—	—	2 8	—	3 11	—	—	
Preliminary cultivations	3 8 10 $\frac{1}{4}$	2 18 11	2 3 $\frac{8}{4}$	4 0 1	3 3 8	2 10 4 $\frac{1}{4}$	2 11 7	2 10 11 $\frac{1}{4}$	2 6 0 $\frac{1}{4}$	3 5 0 $\frac{1}{4}$	1 6 9 $\frac{1}{4}$	1 7 9 $\frac{1}{4}$	1 4 6 $\frac{1}{4}$	2 10 10 $\frac{1}{4}$	—	
Seed	7 0	7 0	8 2	7 0	10 0	9 11	8 9	8 9	11 8	8 9	8 9	8 9	8 9	8 9	9 4	
Drilling	2 7	2 1 $\frac{1}{4}$	2 8 $\frac{1}{4}$	3 8 $\frac{1}{4}$	3 8 $\frac{1}{4}$	4 1 $\frac{1}{4}$	1 0	10 2 $\frac{1}{4}$	1 1 $\frac{5}{4}$	1 10 $\frac{1}{4}$	1 5	—	2 11	—	—	
Bunching, singling and hand hoeing	2 6 6 $\frac{1}{4}$	2 5 0	—	4 9 2	3 1 0 $\frac{1}{4}$	3 16 2	5 5 1 $\frac{1}{4}$	1 18 5 $\frac{1}{4}$	1 19 10 $\frac{1}{4}$	2 4 6 $\frac{1}{4}$	1 14 0 $\frac{1}{4}$	1 18 8	1 13 8 $\frac{1}{4}$	2 11 3 $\frac{1}{4}$	2 11 6 $\frac{1}{4}$	—
Horse hoeing	14 4 $\frac{1}{4}$	7 7 $\frac{1}{4}$	—	15 10	11 3 $\frac{1}{4}$	6 9 $\frac{1}{4}$	17 0 $\frac{1}{4}$	14 1 $\frac{1}{4}$	15 3 $\frac{1}{4}$	10 3	13 1 $\frac{1}{4}$	12 7 $\frac{1}{4}$	15 8	11 6	—	—
Other work	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations	3 10 6 $\frac{1}{4}$	3 1 9 $\frac{1}{4}$	—	5 15 9 $\frac{1}{4}$	4 5 11	4 16 2	6 16 2 $\frac{1}{4}$	2 17 4	8 4 8 $\frac{1}{4}$	8 8 6	2 17 4 $\frac{1}{4}$	3 1 11 $\frac{1}{4}$	2 19 6 $\frac{1}{4}$	3 15 0 $\frac{1}{4}$	—	—
Applying manures	1 3 7 $\frac{1}{4}$	1 3 6 $\frac{1}{4}$	1 14 0 $\frac{1}{4}$	3 3 $\frac{1}{4}$	5 5	16 8	14 0 $\frac{1}{4}$	1 1 8 $\frac{1}{4}$	1 1 9	1 0 7	2 8	2 6 $\frac{1}{4}$	1 5 7	1 4 2 $\frac{1}{4}$	—	
Artificials*	3 15 11	4 4 8	2 0 10	2 0 9	3 8 7 $\frac{1}{4}$	8 0 1 $\frac{1}{4}$	4 7 7	3 13 9	3 13 9	6 8 3	2 8 2 $\frac{1}{4}$	2 12 3	2 10 0 $\frac{1}{4}$	1 6 3	—	—
Dung*	4 18 5	5 5 0	3 15 0	—	—	2 2 10 $\frac{1}{4}$	16 10 $\frac{1}{4}$	4 10 0	—	—	—	—	3 15 0	4 8 1 $\frac{1}{4}$	—	—
Total manures	9 17 11 $\frac{1}{4}$	10 13 2 $\frac{1}{4}$	7 9 10 $\frac{1}{4}$	2 4 0 $\frac{1}{4}$	3 14 0 $\frac{1}{4}$	5 19 2 $\frac{1}{4}$	5 18 6 $\frac{1}{4}$	9 5 5 $\frac{1}{4}$	3 15 6	7 4 3	2 10 10 $\frac{1}{4}$	2 14 9 $\frac{1}{4}$	7 10 7 $\frac{1}{4}$	6 18 7	—	—
Lifting	6 8 $\frac{1}{4}$	11 11 $\frac{1}{4}$	—	5 1 $\frac{1}{4}$	12 3 $\frac{1}{4}$	11 6 $\frac{1}{4}$	13 6 $\frac{1}{4}$	1 15 16 2	1 15 11 $\frac{1}{4}$	2 8 0	9 4	12 0 $\frac{1}{4}$	6 6 $\frac{1}{4}$	12 1 $\frac{1}{4}$	—	—
Pull, top and lumping	2 6 10 $\frac{1}{4}$	2 3 1 $\frac{1}{4}$	—	3 18 8 $\frac{1}{4}$	4 3 6 $\frac{1}{4}$	4 12 6	9 9 8	2 16 2	2 16 0	1 19 3 $\frac{1}{4}$	2 2 1	2 10 1	2 2 1	2 10 1	—	—
Loading and haulage	1 5 6 $\frac{1}{4}$	1 7 0 $\frac{1}{4}$	—	2 2 2 $\frac{1}{4}$	3 2 3 $\frac{1}{4}$	3 7 2 $\frac{1}{4}$	3 8 7 $\frac{1}{4}$	2 4 10 0	2 4 8 6	1 12 0	2 3 2	2 19 7 $\frac{1}{4}$	3 10 5 $\frac{1}{4}$	1 19 1 $\frac{1}{4}$	—	—
Total harvesting	3 19 1 $\frac{1}{4}$	4 2 1 $\frac{1}{4}$	—	6 6 0 $\frac{1}{4}$	7 18 1 $\frac{1}{4}$	8 11 2 $\frac{1}{4}$	7 6 5	4 1 0	4 5 5 $\frac{1}{4}$	4 0 0	4 10 6	5 10 11 $\frac{1}{4}$	5 19 0 $\frac{1}{4}$	6 1 3 $\frac{1}{4}$	—	—
Rent	1 8 8	1 8 8	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 10 0	1 10 0	1 10 0	1 0 0	1 0 0	—
Rates	5 0 $\frac{1}{4}$	5 0 $\frac{1}{4}$	3 3 3	4 6 $\frac{1}{4}$	4 6 $\frac{1}{4}$	4 6 $\frac{1}{4}$	4 6 $\frac{1}{4}$	3 4 $\frac{1}{4}$	3 4 $\frac{1}{4}$	5 0	2 9 5	2 9 5	2 9 5	2 9 5	—	—
Establishment	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	—
Total overheads	2 13 8 $\frac{1}{4}$	2 13 3 $\frac{1}{4}$	2 3 8	2 4 6 $\frac{1}{4}$	2 4 6 $\frac{1}{4}$	2 4 6 $\frac{1}{4}$	2 4 6 $\frac{1}{4}$	2 3 4 $\frac{1}{4}$	2 3 4 $\frac{1}{4}$	2 15 0	2 12 9	2 13 5	2 12 5	2 3 9 $\frac{1}{4}$	—	—
Farm cash cost	23 9 9	23 9 8 $\frac{1}{4}$	—	20 10 6 $\frac{1}{4}$	21 6 8 $\frac{1}{4}$	24 1 6 $\frac{1}{4}$	24 17 2 $\frac{1}{4}$	20 18 1 $\frac{1}{4}$	15 15 0 $\frac{1}{4}$	20 12 9 $\frac{1}{4}$	18 17 3 $\frac{1}{4}$	15 8 11 $\frac{1}{4}$	20 6 1 $\frac{1}{4}$	20 9 7 $\frac{1}{4}$	—	—
Transport and Grower's Representative	2 14 0 $\frac{1}{4}$	3 13 9 $\frac{1}{4}$	—	2 17 6 $\frac{1}{4}$	2 17 6 $\frac{1}{4}$	2 17 6 $\frac{1}{4}$	2 17 6 $\frac{1}{4}$	4 0 9	3 9 9 $\frac{1}{4}$	3 10 10 $\frac{1}{4}$	2 13 4 $\frac{1}{4}$	8 14 0 $\frac{1}{4}$	2 6 0 $\frac{1}{4}$	1 9 7 $\frac{1}{4}$	—	—
Total cash cost	26 3 9 $\frac{1}{4}$	27 3 1 $\frac{1}{4}$	23 8 1 $\frac{1}{4}$	24 8 10 $\frac{1}{4}$	26 19 1 $\frac{1}{4}$	27 14 9	24 18 10 $\frac{1}{4}$	19 4 10	24 3 8	16 10 8	19 3 0	22 12 2 $\frac{1}{4}$	21 19 3	—	—	—
Gross cash receipts	21 17 11	29 11 2 $\frac{1}{4}$	2 8 1	31 9 0	31 9 0	31 9 0	31 9 0	28 18 8 $\frac{1}{4}$	30 5 4 $\frac{1}{4}$	24 7 10 $\frac{1}{4}$	21 17 3 $\frac{1}{4}$	27 0 10	18 9 0 $\frac{1}{4}$	9 3 11 $\frac{1}{4}$	—	—
Cash {Profit Loss	4 5 10 $\frac{1}{4}$	—	—	8 0 11	7 5 1 $\frac{1}{4}$	4 9 11	8 14 8	8 17 10 $\frac{1}{4}$	11 0 6 $\frac{1}{4}$	4 2 $\frac{1}{4}$	5 6 7 $\frac{1}{4}$	7 17 10	4 3 2	12 15 3 $\frac{1}{4}$	—	—
Residual values bt. fwd.	7 6	7 6	—	5 0	2 5 0	1 0 0	10 0	5 0	5 0	5 0	15 0	5 0	7 6	5 0	5 0	—
Gross cost	26 11 3 $\frac{1}{4}$	27 10 7 $\frac{1}{4}$	—	23 13 1	26 8 10 $\frac{1}{4}$	27 19 1	28 4 9	25 3 10 $\frac{1}{4}$	19 9 10	24 8 8	17 5 6	19 8 0	22 19 8 $\frac{1}{4}$	22 4 3	—	—
Resid. Cult. values cd. fwd.	1 6 2 $\frac{1}{4}$	1 0 6	—	16 10 $\frac{1}{4}$	1 5 8 $\frac{1}{4}$	15 0 $\frac{1}{4}$	1 5 8 $\frac{1}{4}$	14 1	13 5 $\frac{1}{4}$	1 6 8 $\frac{1}{4}$	9 10 $\frac{1}{4}$	9 5 $\frac{1}{4}$	11 9	10 7 $\frac{1}{4}$	—	—
" Man.	8 8 2 $\frac{1}{4}$	8 11 6 $\frac{1}{4}$	—	10 4 $\frac{1}{4}$	18 8	1 17 0 $\frac{1}{4}$	1 11 1 $\frac{1}{4}$	2 17 2 $\frac{1}{4}$	12 2 $\frac{1}{4}$	1 10 11	8 10 $\frac{1}{4}$	8 8 $\frac{1}{4}$	2 8 8	2 12 9 $\frac{1}{4}$	—	—
Topst	2 12 0	8 12 6	—	2 18 0	3 15 0	2 15 0	2 15 0	2 12 2	2 6 6	2 5 0	3 0 6	4 10 0	3 7 6	1 10 0	1 10 0	—
Total credits	7 6 4 $\frac{1}{4}$	8 4 5 $\frac{1}{4}$	—	4 2 2 $\frac{1}{4}$	5 18 11 $\frac{1}{4}$	5 7 1 $\frac{1}{4}$	5 11 10	6 3 3 $\frac{1}{4}$	8 12 2	5 2 2 $\frac{1}{4}$	8 19 2 $\frac{1}{4}$	5 8 1 $\frac{1}{4}$	6 7 11	4 13 5 $\frac{1}{4}$	—	—
Net cost	19 4 11	19 6 1 $\frac{1}{4}$	—	19 10 10 $\frac{1}{4}$	20 9 10 $\frac{1}{4}$	22 11 11 $\frac{1}{4}$	22 12 11	19 0 6 $\frac{1}{4}$	15 17 8	19 6 5 $\frac{1}{4}$	13 6 5 $\frac{1}{4}$	13 19 10 $\frac{1}{4}$	16 11 9 $\frac{1}{4}$	17 10 9 $\frac{1}{4}$	—	—
Net {Profit Loss	2 13 0	10 5 0 $\frac{1}{4}$	—	11 18 1 $\frac{1}{4}$	10 19 1 $\frac{1}{4}$	8 17 0 $\frac{1}{4}$	8 16 1	8 16 2	14 7 8 $\frac{1}{4}$	5 1 5 $\frac{1}{4}$	8 10 10	18 0 11 $\frac{1}{4}$	17 17 8	8 6 10 $\frac{1}{4}$	—	—

* Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	83	84	85	86	87	88	89	40	41	42	43	44	45
Ploughing	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	$ a. d.	$ a. d.	$ a. d.	$ a. d.	$ a. d.	$ a. d.
Sub-soiling	1 6 6	1 1 1	19 8	2 7 11	1 7 9	1 8 8 $\frac{1}{2}$	14 2 $\frac{1}{2}$	1 4 6	1 18 3 $\frac{1}{2}$	14 8 $\frac{1}{2}$	1 19 0 $\frac{1}{2}$	15 2 $\frac{1}{2}$	1 10 9
Cultivating	9 2 $\frac{1}{2}$	—	4 8 $\frac{1}{2}$	9 9 $\frac{1}{2}$	—	—	—	1 4 6 $\frac{1}{2}$	—	7 9	8 0 $\frac{1}{2}$	9 8 $\frac{1}{2}$	1 11 1 $\frac{1}{2}$
Steam tackle	—	12 8	—	—	15 5 $\frac{1}{2}$	7 11	8 4 $\frac{1}{2}$	6 9 $\frac{1}{2}$	1 9 10 $\frac{1}{2}$	7 0 $\frac{1}{2}$	4 5 $\frac{1}{2}$	10 5 $\frac{1}{2}$	7 8 $\frac{1}{2}$
Harrowing	1 4 $\frac{1}{2}$	6 5	9 5 $\frac{1}{2}$	8 6	8 6	8 4 $\frac{1}{2}$	5 5	1 6 12 $\frac{1}{2}$	8 8 $\frac{1}{2}$	8 8 $\frac{1}{2}$	6 9 $\frac{1}{2}$	8 9 $\frac{1}{2}$	7 0 $\frac{1}{2}$
Rolling	8 2 $\frac{1}{2}$	7 0	6 11 $\frac{1}{2}$	11 7	1 5 7	8 11 $\frac{1}{2}$	1 9 11 $\frac{1}{2}$	15 1	1 10 $\frac{1}{2}$	4 9 $\frac{1}{2}$	8 7 7 $\frac{1}{2}$	2 8 9 $\frac{1}{2}$	2 2 2
Other work	—	—	—	—	2 10 0	2 18 6 $\frac{1}{2}$	1 9 11 $\frac{1}{2}$	4 6 11 $\frac{1}{2}$	8 15 9 $\frac{1}{2}$	1 7 9 $\frac{1}{2}$	8 10 8 $\frac{1}{2}$	2 10 2 $\frac{1}{2}$	2 6 5 $\frac{1}{2}$
Preliminary cultivations	1 19 2 $\frac{1}{2}$	9 7 8	2 0 8 $\frac{1}{2}$	3 15 1 $\frac{1}{2}$	2 10 0	2 18 6 $\frac{1}{2}$	1 9 11 $\frac{1}{2}$	4 6 11 $\frac{1}{2}$	8 15 9 $\frac{1}{2}$	1 7 9 $\frac{1}{2}$	8 10 8 $\frac{1}{2}$	2 10 2 $\frac{1}{2}$	2 6 5 $\frac{1}{2}$
Seed	9 4	9 2	8 9	8 9	8 2	8 1 $\frac{1}{2}$	7 5	7 0	8 9	10 6	10 6	10 6	8 9
Drilling	2 3 $\frac{1}{2}$	2 1 $\frac{1}{2}$	1 6 $\frac{1}{2}$	2 7 $\frac{1}{2}$	1 0 $\frac{1}{2}$	3 3 $\frac{1}{2}$	2 8 $\frac{1}{2}$	2 1 $\frac{1}{2}$	8 2 $\frac{1}{2}$	2 8 $\frac{1}{2}$	3 7	3 7	2 2 $\frac{1}{2}$
Bunching, singling and hand hoeing	2 9 7	2 18 11 $\frac{1}{2}$	1 19 6	2 5 5 $\frac{1}{2}$	2 5 11	8 7 6 $\frac{1}{2}$	3 8 9 $\frac{1}{2}$	1 12 11 $\frac{1}{2}$	1 15 0	1 14 8	1 16 6 $\frac{1}{2}$	2 5 4 $\frac{1}{2}$	2 4 2 $\frac{1}{2}$
Horse hoeing	8 1	12 11 $\frac{1}{2}$	9 3 $\frac{1}{2}$	1 1 6 $\frac{1}{2}$	10 10	16 0 $\frac{1}{2}$	10 4 $\frac{1}{2}$	1 1 10 $\frac{1}{2}$	—	17 7 $\frac{1}{2}$	10 9 $\frac{1}{2}$	—	8 5 5 $\frac{1}{2}$
Other work	—	—	—	—	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations	8 9 8 $\frac{1}{2}$	4 8 2 $\frac{1}{2}$	2 19 1	8 18 4	8 5 11 $\frac{1}{2}$	4 14 0	4 13 11 $\frac{1}{2}$	2 12 5 $\frac{1}{2}$	8 18 9 $\frac{1}{2}$	3 7 2 $\frac{1}{2}$	8 7 6 $\frac{1}{2}$	8 9 8 $\frac{1}{2}$	8 8 0
Applying manures	2 8 $\frac{1}{2}$	1 5 6 $\frac{1}{2}$	19 5 $\frac{1}{2}$	1 12 0 $\frac{1}{2}$	1 5 10	1 1 0 $\frac{1}{2}$	1 7 11	2 0 2	17 1 $\frac{1}{2}$	2 5	1 9 $\frac{1}{2}$	3 0	1 9 2 $\frac{1}{2}$
Artificials*	1 6 0 $\frac{1}{2}$	2 7 4 $\frac{1}{2}$	5 10 0	4 5 7 $\frac{1}{2}$	2 1 5	2 3 7 4	2 18 9 $\frac{1}{2}$	3 1 5	3 4 11	2 17 10 $\frac{1}{2}$	8 10 0	8 0 0	8 15 0
Dung*	6 19 3	3 15 0	4 10 0	3 12 0	2 14 6 $\frac{1}{2}$	4 10 0	2 13 6	9 8 11 $\frac{1}{2}$	6 11 0 $\frac{1}{2}$	3 7 4	2 19 8	3 12 0	8 4 2 $\frac{1}{2}$
Total manures..	1 8 9	10 12 2 $\frac{1}{2}$	10 10 6	10 1 0 $\frac{1}{2}$	9 3 5 $\frac{1}{2}$	2 2 5 $\frac{1}{2}$	6 9 9 $\frac{1}{2}$	—	—	—	—	—	—
Lifting	4 10 0	5 11	6 11	13 7 $\frac{1}{2}$	7 4 $\frac{1}{2}$	6 2 $\frac{1}{2}$	2 18 9 $\frac{1}{2}$	2 3 11	3 5 0	2 1 1 $\frac{1}{2}$	19 11	9 4 $\frac{1}{2}$	12 6 $\frac{1}{2}$
Pull, top and lumping	—	4 1 8 $\frac{1}{2}$	4 15 2	2 15 0	4 16 8	8 18 4 $\frac{1}{2}$	1 17 9 $\frac{1}{2}$	8 8 0 $\frac{1}{2}$	8 8 0	2 5 0	2 5 0	2 5 0	3 6 6 $\frac{1}{2}$
Loading and haulage†	1 0 1	2 1 3 $\frac{1}{2}$	2 8 5	19 8	4 8 8 $\frac{1}{2}$	4 16 8	6 19 5 $\frac{1}{2}$	4 7 11	5 14 0 $\frac{1}{2}$	16 8	1 11 3 $\frac{1}{2}$	5 21 2 $\frac{1}{2}$	1 6 5 $\frac{1}{2}$
Total harvesting	5 10 0	6 8 6	7 5 6	—	—	—	—	—	5 14 0 $\frac{1}{2}$	2 17 9 $\frac{1}{2}$	2 19 7	5 11 4 $\frac{1}{2}$	4 17 8 $\frac{1}{2}$
Rent	17 6	1 10 0	1 10 0	1 5 0	1 10 0	2 0 0	2 0 0	2 0 0	1 15 0	1 5 0	1 7 6	1 7 6	1 5 0
Rates	3 5 $\frac{1}{2}$	3 8 3 $\frac{1}{2}$	3 8 3 $\frac{1}{2}$	3 8 0	3 8 10	5 0	5 0	3 4 $\frac{1}{2}$	5 7	5 7	7 4	7 4	5 5 $\frac{1}{2}$
Establishment	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads	2 0 11 $\frac{1}{2}$	2 18 3 $\frac{1}{2}$	2 18 3 $\frac{1}{2}$	2 8 0	2 13 10	3 5 0	3 5 0	2 18 4 $\frac{1}{2}$	2 10 7	2 14 10	2 14 10	2 14 10	2 10 5 $\frac{1}{2}$
Farm cash cost	14 8 1 $\frac{1}{2}$	26 4 6 $\frac{1}{2}$	25 9 1 $\frac{1}{2}$	24 10 9 $\frac{1}{2}$	22 9 9	19 17 6 $\frac{1}{2}$	20 5 8	26 0 9 $\frac{1}{2}$	19 14 0	15 6 4 $\frac{1}{2}$	16 12 4	17 17 8 $\frac{1}{2}$	21 1 9 $\frac{1}{2}$
Transport and Grower's Representative	2 1 10 $\frac{1}{2}$	1 15 4 $\frac{1}{2}$	8 6 5 $\frac{1}{2}$	1 19 5	3 5 6 $\frac{1}{2}$	8 16 8	2 0 4 $\frac{1}{2}$	2 16 9 $\frac{1}{2}$	1 19 3 $\frac{1}{2}$	1 2 0 0 $\frac{1}{2}$	1 18 7 $\frac{1}{2}$	2 10 7 $\frac{1}{2}$	2 0 8
Total cash cost	16 10 0 $\frac{1}{2}$	27 19 10	28 16 6 $\frac{1}{2}$	26 10 2 $\frac{1}{2}$	26 15 3 $\frac{1}{2}$	23 14 1 $\frac{1}{2}$	22 6 0 $\frac{1}{2}$	27 17 7 $\frac{1}{2}$	21 18 3 $\frac{1}{2}$	16 8 5	17 10 11 $\frac{1}{2}$	20 8 3 $\frac{1}{2}$	23 2 0 $\frac{1}{2}$
Gross cash receipts	15 0 5 $\frac{1}{2}$	28 10 7	23 7 5 $\frac{1}{2}$	24 8 8 $\frac{1}{2}$	26 11 6 $\frac{1}{2}$	23 3 4 $\frac{1}{2}$	13 15 10 $\frac{1}{2}$	17 4 9 $\frac{1}{2}$	13 8 8 $\frac{1}{2}$	23 5 9 $\frac{1}{2}$	18 0 6 $\frac{1}{2}$	24 4 4 3 $\frac{1}{2}$	19 6 8
Cash {Profit	—	10 9	5 8 0 $\frac{1}{2}$	2 1 6 $\frac{1}{2}$	3 8 $\frac{1}{2}$	10 9 $\frac{1}{2}$	8 10 2 $\frac{1}{2}$	10 12 9 $\frac{1}{2}$	8 4 7 $\frac{1}{2}$	—	9 7	3 15 11 $\frac{1}{2}$	3 15 9 $\frac{1}{2}$
Cash {Loss	1 9 7	—	5 8 0 $\frac{1}{2}$	—	—	—	—	—	—	—	—	—	3 15 9 $\frac{1}{2}$
Residual values bt. fwd.	2 7 6	2 0 0	1 2 6	5 0	5 0	2 7 6	2 5 0	7 6	5 0	15 0	5 0	5 0	5 0
Gross cost	18 17 6 $\frac{1}{2}$	29 19 10	29 18 0 $\frac{1}{2}$	26 15 2 $\frac{1}{2}$	26 0 8 $\frac{1}{2}$	26 1 7 $\frac{1}{2}$	24 11 0 $\frac{1}{2}$	28 5 14 $\frac{1}{2}$	21 18 3 $\frac{1}{2}$	17 3 5	17 15 11 $\frac{1}{2}$	21 3 8 $\frac{1}{2}$	23 7 0 $\frac{1}{2}$
Resid. Cult. values cd. fwd.	8 0 $\frac{1}{2}$	16 1 $\frac{1}{2}$	9 0	10 1 $\frac{1}{2}$	8 1 $\frac{1}{2}$	12 0 $\frac{1}{2}$	14 8	1 3 9 $\frac{1}{2}$	1 12 10 $\frac{1}{2}$	14 9 $\frac{1}{2}$	16 8 $\frac{1}{2}$	1 0 0 0 $\frac{1}{2}$	8 4
Man.	8 10 $\frac{1}{2}$	3 14 8 $\frac{1}{2}$	3 15 3 $\frac{1}{2}$	3 0 6	3 8 5 $\frac{1}{2}$	9 0 $\frac{1}{2}$	16 4 $\frac{1}{2}$	2 17 6	2 1 7 $\frac{1}{2}$	17 8	14 5 $\frac{1}{2}$	1 13 4 $\frac{1}{2}$	2 12 6
Topst.	2 19 6	8 17 0	3 5 0	3 6 0	3 18 0	3 6 0	1 13 0	3 0 0	1 13 6	3 18 0	3 18 0	3 18 0	3 15 0
Total credits	8 16 5	8 7 9 $\frac{1}{2}$	7 9 8 $\frac{1}{2}$	6 18 7 $\frac{1}{2}$	7 14 7	4 7 1	3 3 7 $\frac{1}{2}$	7 1 8 $\frac{1}{2}$	5 8 0	6 10 5 $\frac{1}{2}$	5 9 2 $\frac{1}{2}$	6 11 4 $\frac{1}{2}$	6 15 10
Net cost	15 1 1 $\frac{1}{2}$	21 12 0 $\frac{1}{2}$	22 8 9	19 18 7	18 5 8 $\frac{1}{2}$	21 14 6 $\frac{1}{2}$	21 7 5 $\frac{1}{2}$	21 8 10	16 10 8 $\frac{1}{2}$	11 12 11 $\frac{1}{2}$	12 6 9	14 11 11	16 11 2 $\frac{1}{2}$
Net {Profit	—	8	6 18 6 $\frac{1}{2}$	18 8 $\frac{1}{2}$	4 10 1 $\frac{1}{2}$	7 5 10 $\frac{1}{2}$	1 8 9 $\frac{1}{2}$	7 11 7 $\frac{1}{2}$	8 19 0 $\frac{1}{2}$	8 1 7 $\frac{1}{2}$	11 12 10	5 13 9 $\frac{1}{2}$	9 12 4 $\frac{1}{2}$
Net {Loss	—	8	—	—	—	—	—	—	—	—	—	—	2 15 0

* Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	46	47	48	49	50	51	52	53	55	56	57	58	59
	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.	s s. d.
Ploughing .. .	1 10 6 <i>4</i>	1 8 1 <i>4</i>	8 11	1 6 11 <i>4</i>	2 9 8 <i>4</i>	2 14 0	2 14 8	1 17 6 <i>4</i>	2 1 3 <i>2</i>	2 10 8 <i>4</i>	2 2 10 <i>4</i>	1 19 8 <i>4</i>	2 17 6
Sub-soiling .. .	—	—	—	—	—	18 3 <i>4</i>	—	—	—	—	—	5 9 <i>4</i>	—
Cultivating .. .	7 6	—	8 4	4 10	4 10	2 7 1 <i>4</i>	10 8	8 5 <i>4</i>	—	10 0 <i>4</i>	11 1 <i>4</i>	—	2 10 <i>4</i>
Steam tackle .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Harrowing .. .	4 6 <i>4</i>	5 2	4 11	9 9 <i>4</i>	7 8 <i>4</i>	10 0 <i>4</i>	11 10	10 4	1 3 2 <i>4</i>	9 5	16 10 <i>4</i>	5 9 <i>4</i>	2 10 <i>4</i>
Rolling .. .	1 5 <i>4</i>	7 <i>4</i>	3 9 <i>4</i>	3 6 <i>4</i>	5 7 <i>4</i>	10 2 <i>4</i>	14 5 <i>4</i>	8 11	13 3 <i>4</i>	6 5 <i>4</i>	4 0 <i>4</i>	4 10	2 10 <i>4</i>
Other work .. .	9 6 <i>4</i>	14 1 <i>4</i>	5 9	9 2	4 0 <i>4</i>	—	—	—	—	—	2 7 <i>4</i>	—	—
Preliminary cultivations .. .	2 13 6 <i>4</i>	2 8 0 <i>4</i>	1 11 8 <i>4</i>	2 14 8 <i>4</i>	3 7 6 <i>4</i>	6 18 9 <i>4</i>	4 10 9 <i>4</i>	3 0 8	3 17 9 <i>4</i>	3 16 7 <i>4</i>	4 0 6	2 16 2	1 6 1 <i>4</i>
Seed .. .	8 2	8 9	8 2	5 8	10 8	9 2 <i>4</i>	8 9	6 6 <i>4</i>	10 6	12 5	10 6	8 2	8 8 <i>4</i>
Drilling .. .	2 9	2 7	1 5 <i>4</i>	3 4 <i>4</i>	2 10 <i>4</i>	2 8 <i>4</i>	8 3 <i>4</i>	8 2 <i>4</i>	3 9	2 4 <i>4</i>	2 5 <i>4</i>	4 10	3 8
Bunching, singling and hand hoeing .. .	1 8 0	2 18 10 <i>4</i>	1 16 10 <i>4</i>	1 5 8 <i>4</i>	2 13 6 <i>4</i>	8 5 11	4 18 0	2 7 2 <i>4</i>	8 5 5 <i>4</i>	2 5 3 <i>4</i>	3 1 8 <i>4</i>	3 8 9	2 19 11 <i>4</i>
Horse hoeing .. .	12 5 <i>4</i>	18 4 <i>4</i>	14 2	6 5 <i>4</i>	12 6 <i>4</i>	8 6 <i>4</i>	18 9 <i>4</i>	11 9 <i>4</i>	12 6 <i>4</i>	18 2	13 2 <i>4</i>	5 10 <i>4</i>	9 5
Other work .. .	—	—	—	—	—	—	—	8 11 <i>4</i>	—	—	—	—	—
Seed, drilling and after cultivations .. .	2 11 4 <i>4</i>	4 8 6 <i>4</i>	3 0 8	2 0 9 <i>4</i>	3 19 5 <i>4</i>	4 6 10	6 3 10	3 12 8 <i>4</i>	4 12 2 <i>4</i>	3 18 2 <i>4</i>	4 7 9 <i>4</i>	4 7 7 <i>4</i>	4 1 9
Applying manures .. .	1 3 <i>4</i>	1 0 <i>4</i>	4 8 <i>4</i>	19 10	15 7 <i>4</i>	5 5 4 <i>4</i>	7 <i>4</i>	1 3 5	1 7 4 <i>4</i>	1 2 3 <i>4</i>	6 6 <i>4</i>	1 18 8 <i>4</i>	6 8
Artificial* .. .	2 8 7	8 12 8	8 13 0	17 0	13 2	8 11 1 <i>4</i>	5 7	2 14 0	6 7 <i>4</i>	1 1 9	1 17 3 <i>4</i>	2 0 5 <i>4</i>	2 12 1 <i>4</i>
Dung* .. .	—	—	—	3 7 6	8 0 0	—	—	2 12 6	3 15 0	4 1 10	1 7 3 <i>4</i>	5 5 0	—
Total manures .. .	2 9 10 <i>4</i>	3 18 8 <i>4</i>	3 17 8 <i>4</i>	5 4 4	8 16 6	6 2 <i>4</i>	6 9 11	5 8 11 <i>4</i>	6 5 10 <i>4</i>	3 11 1	9 2 1 <i>4</i>	3 18 9 <i>4</i>	—
Lifting .. .	3 0 0	3 0 0	3 0 0	5 0	8 9	11 2 <i>4</i>	18 10 <i>4</i>	11 8 <i>4</i>	6 6 <i>4</i>	9 3	5 3 <i>4</i>	2	8 4 <i>4</i>
Pull, top and lumping .. .	2 4 4 <i>4</i>	2 4 3 <i>4</i>	4 2 4 <i>4</i>	3 8 0 <i>4</i>	3 18 11 <i>4</i>	8 0 0 <i>4</i>	8 14 10 <i>4</i>	2 6 0 <i>4</i>	1 13 4 <i>4</i>	5 6 8 <i>4</i>	4 1 4	4 1 7 <i>4</i>	4 1 7 <i>4</i>
Loading and haulage* .. .	4 4 4 <i>4</i>	4 4 3 <i>4</i>	3 8 0 <i>4</i>	5 2 8 <i>4</i>	7 19 5 <i>4</i>	6 8 1 <i>4</i>	4 10 0 <i>4</i>	4 7 10 <i>4</i>	5 15 11 <i>4</i>	4 6 7 <i>4</i>	?	5 18 2	—
Total harvesting .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent .. .	1 10 0	1 10 0	1 10 0	1 12 0	1 12 0	1 0 0	1 0 0	1 15 0	1 15 0	1 15 0	1 15 0	1 4 0	1 12 0
Rates .. .	5 0	5 0	5 0	5 10	5 10	1 1 8	3 2 <i>4</i>	5 5 <i>4</i>	7 9 <i>4</i>	7 9 <i>4</i>	3 0 0	9 3	9 3
Establishment .. .	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	0 0 0
Total overheads .. .	2 15 0	2 15 0	2 15 0	2 17 10	2 17 10	2 1 8	2 3 2 <i>4</i>	2 1 5 <i>4</i>	3 2 9 <i>4</i>	3 2 9 <i>4</i>	3 2 9 <i>4</i>	2 7 0	3 1 3
Farm cash cost .. .	14 14 2	17 4 2 <i>4</i>	15 9 4 <i>4</i>	16 5 8 <i>4</i>	19 16 2 <i>4</i>	25 8 2 <i>4</i>	19 12 1 <i>4</i>	19 14 4 <i>4</i>	21 9 8	22 19 5 <i>4</i>	19 8 10	?	17 6 1
Transport and Grower's Representative .. .	2 18 8 <i>4</i>	2 18 8 <i>4</i>	2 18 4	1 13 1 <i>4</i>	1 16 4 <i>4</i>	2 8 3 <i>4</i>	8 6 6 <i>4</i>	8 7 5 <i>4</i>	2 0 7 <i>4</i>	2 0 7 <i>4</i>	2 0 7 <i>4</i>	2 7 5	—
Total cash cost .. .	17 12 5 <i>4</i>	20 2 6	18 7 8 <i>4</i>	17 18 5 <i>4</i>	21 12 7 <i>4</i>	27 6 6	22 18 8 <i>4</i>	23 1 9 <i>4</i>	28 10 3 <i>4</i>	25 0 1	21 9 5 <i>4</i>	19 13 6	—
Gross cash receipts .. .	19 1 9	19 1 9	19 1 9	18 15 8 <i>4</i>	21 18 0 <i>4</i>	10 8 10 <i>4</i>	10 4 10 <i>4</i>	19 15 8 <i>4</i>	21 17 5 <i>4</i>	21 17 5 <i>4</i>	21 17 5 <i>4</i>	19 19 11 <i>4</i>	—
Cash {Profit .. .	1 9 8 <i>4</i>	14 0 <i>4</i>	16 10 <i>4</i>	—	—	17 2 7 <i>4</i>	12 18 10	8 6 1	1 12 10	3 2 7 <i>4</i>	8 0	Costs incomplete.	6 5 <i>4</i>
Cash {Loss .. .	—	1 0 9	—	—	—	—	—	—	—	—	—	—	—
Residual values bt. fwd. .. .	7 6	7 6	7 6	5 0	5 0	1 16 0	1 4 0	2 15 0	5 0	5 0	1 0 0	1 15 0	6 10
Gross cost .. .	17 19 11 <i>4</i>	20 10 0	18 15 2 <i>4</i>	18 8 5 <i>4</i>	21 17 7 <i>4</i>	29 2 6	24 3 8 <i>4</i>	25 16 9 <i>4</i>	28 15 5 <i>4</i>	25 5 1	22 9 5 <i>4</i>	21 8 6	—
Resid. Cult. values cd. fwd. .. .	18 4 <i>4</i>	10 0 <i>4</i>	14 1 <i>4</i>	6 10	11 4 <i>4</i>	1 0 0	1 18 9 <i>4</i>	13 9 <i>4</i>	8 10 <i>4</i>	9 4 <i>4</i>	13 7 <i>4</i>	9 10 <i>4</i>	6 10
" Man. " " .. .	12 12	18 0 <i>4</i>	14 10 <i>4</i>	1 14 7 <i>4</i>	1 10 2 <i>4</i>	1 0 0	1 0 5 <i>4</i>	1 19 9	2 0 9 <i>4</i>	2 5 3 <i>4</i>	18 0 <i>4</i>	10 6	—
Topst .. .	1 18 6	1 18 6	1 18 6	2 4 0	2 9 6	1 18 0	1 6 0	2 15 0	2 19 6	2 19 6	2 19 6	2 19 6	2 12 0
Total credits .. .	8 4 0	8 6 7 <i>4</i>	8 7 6	4 5 5 <i>4</i>	4 11 1 <i>4</i>	4 12 2 <i>4</i>	1 19 9 <i>4</i>	5 3 7 <i>4</i>	5 18 5 <i>4</i>	4 7 5	3 9 4	—	—
Net cost .. .	14 15 11 <i>4</i>	17 3 4 <i>4</i>	15 7 8 <i>4</i>	18 17 11 <i>4</i>	17 6 5 <i>4</i>	24 10 8 <i>4</i>	22 2 10 <i>4</i>	20 13 2 <i>4</i>	18 5 7 <i>4</i>	19 6 7 <i>4</i>	18 2 0 <i>4</i>	—	17 19 2
Net {Profit .. .	4 5 9 <i>4</i>	1 18 4 <i>4</i>	8 14 0 <i>4</i>	4 17 4	4 11 6 <i>4</i>	14 6 4 <i>4</i>	11 18 0 <i>4</i>	17 5 <i>4</i>	8 11 10 <i>4</i>	2 10 10	8 15 5	—	2 0 9 <i>4</i>
Net {Loss .. .	—	—	—	—	—	—	—	—	—	—	—	—	—

* Vide Appendix C

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number.	60	61	62	63	64	65	66	67	68	69	70	71	72
Ploughing .. .	\$ a. d. 1 9 4 $\frac{1}{2}$	\$ a. d. 1 15 8	\$ a. d. 2 17 3 $\frac{1}{2}$	\$ a. d. 1 7 2 $\frac{1}{2}$	\$ a. d. 18 0	\$ a. d. 1 10 6 $\frac{1}{2}$	\$ a. d. 1 13 8 $\frac{1}{2}$	\$ a. d. 1 13 2	\$ a. d. 16 11	\$ a. d. 17 4	\$ a. d. 9 6 6	\$ a. d. 2 4 10 $\frac{1}{2}$	\$ a. d. 2 6 0 $\frac{1}{2}$
Sub-soiling .. .	17 7	—	—	—	—	—	—	—	—	4 11 $\frac{1}{2}$	17 10 $\frac{1}{2}$	16 6 $\frac{1}{2}$	2 4 10 $\frac{1}{2}$
Cultivating .. .	17 9	5 1	6 10	5 7 $\frac{1}{2}$	—	5 9 $\frac{1}{2}$	3 10	5 1 $\frac{1}{2}$	—	—	5 8	6 6 $\frac{1}{2}$	1 9 5 $\frac{1}{2}$
Steam tackle .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Harrowing .. .	10 5	9 11	6 8 $\frac{1}{2}$	6 3 $\frac{1}{2}$	5 8 $\frac{1}{2}$	5 9 $\frac{1}{2}$	7 0	5 1 $\frac{1}{2}$	7 6	6 11 $\frac{1}{2}$	8 0	4 11 $\frac{1}{2}$	3 11 $\frac{1}{2}$
Rolling .. .	2 7	6 1 $\frac{1}{2}$	3 0 $\frac{1}{2}$	2 8 $\frac{1}{2}$	3 2 $\frac{1}{2}$	4 9 $\frac{1}{2}$	8 7 $\frac{1}{2}$	7 3	5 8	11 10 $\frac{1}{2}$	7 9 $\frac{1}{2}$	11 0 $\frac{1}{2}$	11 5 0 $\frac{1}{2}$
Other work .. .	—	—	—	—	—	—	—	—	—	—	—	—	5 11 $\frac{1}{2}$
Preliminary cultivations .. .	8 17 8 $\frac{1}{2}$	2 16 0 $\frac{1}{2}$	8 13 5 $\frac{1}{2}$	2 1 9 $\frac{1}{2}$	1 6 11 $\frac{1}{2}$	2 5 6 $\frac{1}{2}$	2 7 10	2 7 0 $\frac{1}{2}$	1 11 10	1 14 4 $\frac{1}{2}$	4 4 11	4 0 7	4 8 4 $\frac{1}{2}$
Seed .. .	16 0	8 2	8 9	7 11 $\frac{1}{2}$	8 0 $\frac{1}{2}$	8 9	8 9	9 4	9 4	8 9	8 0 $\frac{1}{2}$	7 1	8 8
Drilling, singling and hand hoeing .. .	4 1 $\frac{1}{2}$	2 4	2 2 $\frac{1}{2}$	2 0 $\frac{1}{2}$	1 11 $\frac{1}{2}$	1 8	1 9	2 7 $\frac{1}{2}$	8 4	8 5	1 11 $\frac{1}{2}$	2 6 $\frac{1}{2}$	1 11 $\frac{1}{2}$
Horse hoeing .. .	—	1 12 5	8 9 11 $\frac{1}{2}$	8 15 0 $\frac{1}{2}$	2 1 5 $\frac{1}{2}$	3 18 4 $\frac{1}{2}$	4 2 10 $\frac{1}{2}$	4 1 5 $\frac{1}{2}$	8 11 4	8 10 0	1 10 10	8 1 7 $\frac{1}{2}$	8 6 1 $\frac{1}{2}$
Other work .. .	—	17 2	11 5 $\frac{1}{2}$	8 8 $\frac{1}{2}$	10 6 $\frac{1}{2}$	—	11 0 $\frac{1}{2}$	13 11 $\frac{1}{2}$	9 8	13 0 $\frac{1}{2}$	1 1 3 $\frac{1}{2}$	9 10 $\frac{1}{2}$	1 0 8 $\frac{1}{2}$
Seed, drilling and after cultivations .. .	—	8 0 1	4 12 4 $\frac{1}{2}$	4 18 4 $\frac{1}{2}$	3 2 0	4 16 6 $\frac{1}{2}$	5 4 4 $\frac{1}{2}$	5 17 0	4 13 8	4 15 2 $\frac{1}{2}$	8 2 1 $\frac{1}{2}$	4 1 1 $\frac{1}{2}$	4 17 6 $\frac{1}{2}$
Applying manures .. .	1 8 1	1 0 9	8 5 5	18 1 $\frac{1}{2}$	5 7	2 4 $\frac{1}{2}$	3 11 1 $\frac{1}{2}$	2 6 8	1 6	16 6 $\frac{1}{2}$	2 6 1	2 1 10 $\frac{1}{2}$	1 8 11 $\frac{1}{2}$
Artificials* .. .	2 7 6	2 14 4	4 0 1 $\frac{1}{2}$	2 4 7 $\frac{1}{2}$	4 17 10 $\frac{1}{2}$	3 8 9 $\frac{1}{2}$	3 18 4 $\frac{1}{2}$	1 9 6 $\frac{1}{2}$	4 8 4	6 6 8 $\frac{1}{2}$	2 1 4 $\frac{1}{2}$	1 11 1	—
Dung* .. .	3 15 0	3 15 0	0	—	1 19 6	—	—	8 12 6	—	1 10 0	5 16 8	6 0 0	4 10 0
Total manures .. .	7 10 7	7 10 1	4 3 6 $\frac{1}{2}$	4 17 2 $\frac{1}{2}$	5 3 5 $\frac{1}{2}$	3 11 2 $\frac{1}{2}$	4 2 3 $\frac{1}{2}$	12 8 7 $\frac{1}{2}$	3 5 1	8 13 3	10 4 1 $\frac{1}{2}$	9 12 11 $\frac{1}{2}$	5 18 11 $\frac{1}{2}$
Lifting .. .	—	17 7 $\frac{1}{2}$	12 7	11 8 $\frac{1}{2}$	11 6	11 9 $\frac{1}{2}$	19 3 $\frac{1}{2}$	16 10	18 11	15 9	8 0 8 $\frac{1}{2}$	12 6 $\frac{1}{2}$	10 2 $\frac{1}{2}$
Pull, top and lumping .. .	—	2 9 7	3 19 4 $\frac{1}{2}$	{ 6 6 5 $\frac{1}{2}$	4 4 4 0 $\frac{1}{2}$	{ 5 6 11 $\frac{1}{2}$	8 4 1 $\frac{1}{2}$	8 6 2 $\frac{1}{2}$	2 5 9	4 12 8	2 0 0	2 5 0	—
Loading and haulage† .. .	—	4 18 8	4 8 0 $\frac{1}{2}$	—	—	—	5 3 7 $\frac{1}{2}$	4 7 6 $\frac{1}{2}$	3 12 1	2 0 8	4 1 0	5 1 7	3 12 10 $\frac{1}{2}$
Total harvesting .. .	—	8 5 8 $\frac{1}{2}$	8 19 11 $\frac{1}{2}$	6 18 2	8 10 3 $\frac{1}{2}$	5 18 8 $\frac{1}{2}$	9 7 0	8 10 6 $\frac{1}{2}$	5 16 9	7 8 1	7 1 8 $\frac{1}{2}$	7 14 0 $\frac{1}{2}$	6 8 8 $\frac{1}{2}$
Rent .. .	1 0 0	1 4 5 $\frac{1}{2}$	1 4 5 $\frac{1}{2}$	1 4 5 $\frac{1}{2}$	1 4 5 $\frac{1}{2}$	1 4 5 $\frac{1}{2}$	1 4 5 $\frac{1}{2}$	16 9	1 15 0	8 10 0	19 9	12 9	1 10 0
Rates .. .	3 3 3	4 2 8	4 8 3	3 14 9	4 4 4 0	5 6 11 $\frac{1}{2}$	5 3 7 $\frac{1}{2}$	4 7 6 $\frac{1}{2}$	2 5 8	5 8 3 $\frac{1}{2}$	8 1 $\frac{1}{2}$	8 1 $\frac{1}{2}$	4 1 1 $\frac{1}{2}$
Establishment .. .	1 0 0 0	1 0 0 0	1 0 0 0	1 0 0 0	1 0 0 0	1 0 0 0	1 0 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads .. .	2 9 3	2 9 1 $\frac{1}{2}$	2 9 1 $\frac{1}{2}$	2 9 1 $\frac{1}{2}$	2 9 1 $\frac{1}{2}$	2 9 1 $\frac{1}{2}$	2 9 1 $\frac{1}{2}$	1 19 1 $\frac{1}{2}$	3 0 3	4 16 8 $\frac{1}{2}$	1 15 10 $\frac{1}{2}$	2 14 1 $\frac{1}{2}$	—
Farm cash cost .. .	—	24 1 9 $\frac{1}{2}$	23 18 5 $\frac{1}{2}$	20 19 8 $\frac{1}{2}$	20 11 10	19 1 1 $\frac{1}{2}$	23 10 7 $\frac{1}{2}$	31 2 4 $\frac{1}{2}$	18 7 7	27 8 2 $\frac{1}{2}$	26 8 8 $\frac{1}{2}$	27 4 6 $\frac{1}{2}$	24 2 0 $\frac{1}{2}$
Transport and Grower's Representative .. .	—	3 6 10	2 10 11 $\frac{1}{2}$	2 8 11 $\frac{1}{2}$	2 2 4 $\frac{1}{2}$	1 19 9	2 7 5 $\frac{1}{2}$	8 0 11 $\frac{1}{2}$	1 19 5	8 10 0	1 17 4 $\frac{1}{2}$	2 18 5 $\frac{1}{2}$	2 10 0 $\frac{1}{2}$
Total cash cost .. .	27 8 7 $\frac{1}{2}$	26 9 5	23 8 8 $\frac{1}{2}$	22 14 2 $\frac{1}{2}$	21 0 10 $\frac{1}{2}$	25 18 0 $\frac{1}{2}$	34 3 3 $\frac{1}{2}$	20 7 0	30 18 2 $\frac{1}{2}$	28 6 1 $\frac{1}{2}$	29 18 0 $\frac{1}{2}$	26 12 1	—
Gross cash receipts .. .	84 8 10	26 6 8 $\frac{1}{2}$	27 18 5 $\frac{1}{2}$	20 11 1 $\frac{1}{2}$	23 6 6 $\frac{1}{2}$	23 17 0 $\frac{1}{2}$	21 1 1 $\frac{1}{2}$	19 12 1 $\frac{1}{2}$	36 4 2 $\frac{1}{2}$	17 13 3	28 18 7 $\frac{1}{2}$	25 11 7 $\frac{1}{2}$	—
Cash { Profit .. .	7 0 2 $\frac{1}{2}$	—	4 9 8 $\frac{1}{2}$	—	2 3 1 $\frac{1}{2}$	—	2 1 0	18 1 6 $\frac{1}{2}$	14 10 $\frac{1}{2}$	—	10 12 10 $\frac{1}{2}$	19 5	1 0 5 $\frac{1}{2}$
Residual values bt. fwd. .. .	5 0	5 0	10 0	1 10 0	10 0	7 6	7 6	7 6	3 10 0	10 0	10 0	16 0	—
Gross cost .. .	27 13 7 $\frac{1}{2}$	26 14 5	23 18 8 $\frac{1}{2}$	24 4 2 $\frac{1}{2}$	21 10 10 $\frac{1}{2}$	26 5 6 $\frac{1}{2}$	34 10 9 $\frac{1}{2}$	20 14 6	34 8 2 $\frac{1}{2}$	28 16 1 $\frac{1}{2}$	30 8 0 $\frac{1}{2}$	27 8 1	—
Resid. Cult. values cd. fwd. .. .	12 10 $\frac{1}{2}$	10 7 $\frac{1}{2}$	8 2 $\frac{1}{2}$	7 11 $\frac{1}{2}$	8 7	8 3 $\frac{1}{2}$	11 8 $\frac{1}{2}$	7 2	13 1	1 9 10 $\frac{1}{2}$	1 0 4	1 0 6 $\frac{1}{2}$	—
Man. " "	2 11 6 $\frac{1}{2}$	19 8 $\frac{1}{2}$	1 14 10 $\frac{1}{2}$	1 2 9 $\frac{1}{2}$	18 6	18 0 $\frac{1}{2}$	4 17 7 $\frac{1}{2}$	15 11	2 8 5	3 7 4	3 7 9 $\frac{1}{2}$	2 5 0	—
Total credits .. .	2 9 6	2 4 0	2 4 0	2 4 0	2 6 6	8 7 6	2 15 0	8 5 0	4 10 0	8 0 0	4 10 0	8 7 6	—
Net cost .. .	5 18 11 $\frac{1}{2}$	3 14 4 $\frac{1}{2}$	4 7 1 $\frac{1}{2}$	3 14 9	3 18 7	4 13 10	8 4 4	4 8 1	7 11 6	7 17 2 $\frac{1}{2}$	8 18 1 $\frac{1}{2}$	6 18 0 $\frac{1}{2}$	—
Net { Profit .. .	12 9 2	8 6 8	8 6 10	1 7 $\frac{1}{2}$	5 9 2 $\frac{1}{2}$	2 5 4	5 4 8 $\frac{1}{2}$	—	8 5 8 $\frac{1}{2}$	9 7 6	—	7 8 8 $\frac{1}{2}$	4 16 7
Net { Loss .. .	—	—	—	—	—	—	—	—	3 5 7 $\frac{1}{2}$	—	—	—	—

* Vide Appendix C

Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	..	73	74	75	76	77	78	82	83	84	85	86	87	88
		\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.					
Ploughing ..	..	1 4 11	17 9 $\frac{1}{2}$	1 7 0 $\frac{1}{2}$	1 14 6	9 2 $\frac{1}{2}$	15 10	—	1 13 9 $\frac{1}{2}$	1 17 6	1 6 1 $\frac{1}{2}$	1 13 11 $\frac{1}{2}$	1 11 3	1 18 1 $\frac{1}{2}$
Sub-soiling ..	..	—	—	—	—	—	14 6	—	—	—	—	—	—	—
Cultivating ..	..	9 1 $\frac{1}{2}$	5 10	—	5 3	8 4 $\frac{1}{2}$	1 6	—	9 8 $\frac{1}{2}$	4 1 $\frac{1}{2}$	14 5	7 9 $\frac{1}{2}$	9 1	—
Steam tackle ..	..	—	—	1 1 7 $\frac{1}{2}$	1 6 6	—	—	—	—	—	—	—	—	—
Harrowing ..	..	3 6 $\frac{1}{2}$	4 11	12 8 $\frac{1}{2}$	8 1 $\frac{1}{2}$	11 7 $\frac{1}{2}$	6 1	1 3 $\frac{1}{2}$	11 7	7 11 $\frac{1}{2}$	6 6 $\frac{1}{2}$	11 0	10 11 $\frac{1}{2}$	5 11 $\frac{1}{2}$
Rolling ..	..	5 11 $\frac{1}{2}$	4 11	9 11 $\frac{1}{2}$	4 10 $\frac{1}{2}$	6 11	6 4 $\frac{1}{2}$	2 8 $\frac{1}{2}$	7 7 $\frac{1}{2}$	1 8 $\frac{1}{2}$	9 5	10 6 $\frac{1}{2}$	2 1 $\frac{1}{2}$	1 11 $\frac{1}{2}$
Other work ..	..	—	—	8 4 $\frac{1}{2}$	1 9	—	1 6 3	—	—	19 5	2 8 $\frac{1}{2}$	6 8 $\frac{1}{2}$	17 4	14 8 $\frac{1}{2}$
Preliminary cultivations ..	..	2 3 6 $\frac{1}{2}$	1 13 5 $\frac{1}{2}$	2 9 8 $\frac{1}{2}$	8 12 7 $\frac{1}{2}$	2 19 4 $\frac{1}{2}$	2 4 3 $\frac{1}{2}$	1 10 3 $\frac{1}{2}$	3 2 9	3 10 8 $\frac{1}{2}$	2 19 3	3 9 7 $\frac{1}{2}$	3 10 9 $\frac{1}{2}$	3 0 8 $\frac{1}{2}$
Seed ..	..	8 9	8 9	5 10	7 0	7 11	7 0	4 8	6 7 $\frac{1}{2}$	7 0	10 4	10 6	7 0	7 0
Drilling ..	..	1 8 $\frac{1}{2}$	1 8	1 8 $\frac{1}{2}$	8 0 $\frac{1}{2}$	3 2 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 9 $\frac{1}{2}$	8 7 $\frac{1}{2}$	2 11	8 10	4 6 $\frac{1}{2}$	4 5	3 8
Bunching, singling and hand hoeing ..	..	2 12 9 $\frac{1}{2}$	2 14 0	1 15 0	3 0 0	2 17 1 $\frac{1}{2}$	2 15 0	18 7 $\frac{1}{2}$	8 4 6 $\frac{1}{2}$	2 18 7 $\frac{1}{2}$	3 8 7 $\frac{1}{2}$	2 0 6	2 17 7 $\frac{1}{2}$	2 14 10 $\frac{1}{2}$
Horse hoeing ..	..	1 6 11 $\frac{1}{2}$	1 2 2 $\frac{1}{2}$	1 14 9 $\frac{1}{2}$	7 8 $\frac{1}{2}$	12 8	1 4 4 $\frac{1}{2}$	1 4 1 $\frac{1}{2}$	14 5	2 11 $\frac{1}{2}$	12 8	13 6	9 4	6 2 $\frac{1}{2}$
Other work ..	..	—	—	—	—	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations ..	..	4 10 2 $\frac{1}{2}$	4 6 7 $\frac{1}{2}$	8 17 4 $\frac{1}{2}$	8 17 4	4 0 6	4 8 5 $\frac{1}{2}$	2 9 8 $\frac{1}{2}$	4 9 2 $\frac{1}{2}$	8 11 6	4 10 5 $\frac{1}{2}$	8 9 0 $\frac{1}{2}$	3 18 4 $\frac{1}{2}$	3 10 9 $\frac{1}{2}$
Applying manures ..	..	1 5 8 $\frac{1}{2}$	1 0 0 $\frac{1}{2}$	8 0	4 5 $\frac{1}{2}$	11 4 $\frac{1}{2}$	1 8 10 $\frac{1}{2}$	2 15 10 $\frac{1}{2}$	2 15 9 $\frac{1}{2}$	1 2 2 $\frac{1}{2}$	5 5 5 $\frac{1}{2}$	3 7 7 $\frac{1}{2}$	1 7 8 $\frac{1}{2}$	11 $\frac{1}{2}$
Artificial ^a ..	..	1 14 0	1 11 6 $\frac{1}{2}$	1 10 0	8 9 10 $\frac{1}{2}$	1 8 11 $\frac{1}{2}$	1 16 0	1 12 0	2 0 8	1 5 0 5 $\frac{1}{2}$	5 15 7	4 4 9 $\frac{1}{2}$	3 14 4 $\frac{1}{2}$	4 7 0
Dung ^b ..	..	4 2 6	—	—	—	2 19 7 $\frac{1}{2}$	3 12 2 $\frac{1}{2}$	—	3 15 0	—	—	1 17 6	4	—
Total manures ..	..	7 1 9 $\frac{1}{2}$	1 12 7 $\frac{1}{2}$	1 13 0	8 14 4	4 14 10 $\frac{1}{2}$	7 15 0 $\frac{1}{2}$	1 13 10 $\frac{1}{2}$	8 11 0 $\frac{1}{2}$	1 6 8 0 $\frac{1}{2}$	6 1 0 $\frac{1}{2}$	4 8 5 $\frac{1}{2}$	6 19 7 $\frac{1}{2}$	4 7 11 $\frac{1}{2}$
Lifting ..	..	18 9 $\frac{1}{2}$	7 8	2 15 0	15 11 $\frac{1}{2}$	16 0	10 2	1 1 2	11 8 $\frac{1}{2}$	1 10 0	8 9	11 0 $\frac{1}{2}$	8 5 $\frac{1}{2}$	7 10
Pull, top and lumping ..	..	2 0 0	—	8 0 0	8 1 2 $\frac{1}{2}$	1 18 6	8 1 3	2 2 8	—	2 12 10 $\frac{1}{2}$	2 6 0	1 15 9 $\frac{1}{2}$	2 0 0	—
Loading and hauling ^c ..	..	1 8 13	7 11 4 $\frac{1}{2}$	2 18 0	2 8 0 $\frac{1}{2}$	2 8 7 $\frac{1}{2}$	14 7	2 16 0	2 8 8 $\frac{1}{2}$	14 8 $\frac{1}{2}$	1 17 10 $\frac{1}{2}$	2 8 10 $\frac{1}{2}$	1 18 11 $\frac{1}{2}$	1 4 7 $\frac{1}{2}$
Total harvesting ..	..	4 2 11	7 18 0 $\frac{1}{2}$	5 18 0	6 1 11 $\frac{1}{2}$	6 4 10 $\frac{1}{2}$	3 3 8	6 18 5	5 2 11	2 4 8 $\frac{1}{2}$	4 19 6 $\frac{1}{2}$	5 6 10 $\frac{1}{2}$	4 8 2 $\frac{1}{2}$	3 12 5 $\frac{1}{2}$
Rent ..	..	1 10 0	1 10 0	1 15 0	1 5 0	1 6 7	1 5 0	2 0 0	1 5 0	1 5 0	1 10 0	1 10 0	1 3 0	1 3 0
Rates ..	..	4 1 $\frac{1}{2}$	4 1 $\frac{1}{2}$	15 11	2 6	8 0 $\frac{1}{2}$	8 8	11 1	8 9 $\frac{1}{2}$	2 8 8	5 10	4 4 3	—	—
Establishment ..	..	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads ..	..	2 14 1 $\frac{1}{2}$	2 14 1 $\frac{1}{2}$	8 10 11	2 7 6	1 10 1 $\frac{1}{2}$	2 8 8	8 11 1	2 8 9 $\frac{1}{2}$	2 7 8	2 15 10	2 7 3	2 7 3	—
Farm cash cost ..	..	20 12 7	18 5 9 $\frac{1}{2}$	17 8 11 $\frac{1}{2}$	19 18 9 $\frac{1}{2}$	19 9 9 $\frac{1}{2}$	19 19 8 $\frac{1}{2}$	16 1 11 $\frac{1}{2}$	23 14 8	18 0 10 $\frac{1}{2}$	21 6 14	19 8 9 $\frac{1}{2}$	20 10 8	16 19 1 $\frac{1}{2}$
Transport and Grower's Representative ..	..	2 10 0 $\frac{1}{2}$	2 10 0 $\frac{1}{2}$	1 11 9 $\frac{1}{2}$	2 1 4 $\frac{1}{2}$	8 11 6 $\frac{1}{2}$	2 17 2 $\frac{1}{2}$	1 0 0 5 $\frac{1}{2}$	2 18 1 $\frac{1}{2}$	2 9 9 $\frac{1}{2}$	2 11 8 $\frac{1}{2}$	2 9 9 $\frac{1}{2}$	2 8 7 $\frac{1}{2}$	2 3 0 $\frac{1}{2}$
Total cash cost ..	..	23 2 7 $\frac{1}{2}$	20 15 10	18 15 9 $\frac{1}{2}$	21 15 2	23 1 8 $\frac{1}{2}$	22 16 10 $\frac{1}{2}$	17 2 4 $\frac{1}{2}$	26 7 9 $\frac{1}{2}$	15 10 7 $\frac{1}{2}$	23 17 10 $\frac{1}{2}$	21 18 7 $\frac{1}{2}$	23 2 10 $\frac{1}{2}$	19 2 2 $\frac{1}{2}$
Gross cash receipts ..	..	25 11 7 $\frac{1}{2}$	25 11 7 $\frac{1}{2}$	19 8 2	25 7 0 $\frac{1}{2}$	24 7 8 $\frac{1}{2}$	18 14 11 $\frac{1}{2}$	20 17 2	22 11 10 $\frac{1}{2}$	23 8 9 $\frac{1}{2}$	25 6 6 $\frac{1}{2}$	24 10 2	20 12 1 $\frac{1}{2}$	18 3 11
Cash { Profit ..	..	2 8 0 $\frac{1}{2}$	—	4 15 9 $\frac{1}{2}$	12 4 $\frac{1}{2}$	8 11 10 $\frac{1}{2}$	1 6 4 $\frac{1}{2}$	4 1 11 $\frac{1}{2}$	8 14 9 $\frac{1}{2}$	8 15 10 $\frac{1}{2}$	7 18 14 $\frac{1}{2}$	1 8 8 $\frac{1}{2}$	2 10 9 $\frac{1}{2}$	5 18 8 $\frac{1}{2}$
Residual values bt. fwd. ..	..	5 0	1 0 0	2 5 0	5 0	5 0	1 2 6	15 0	5 0	10 0	2 0 0	1 10 0	1 5 0	1 5 0
Gross cost ..	..	23 7 7 $\frac{1}{2}$	21 15 10	21 0 9 $\frac{1}{2}$	22 0 2	23 6 8 $\frac{1}{2}$	23 19 4 $\frac{1}{2}$	17 17 4 $\frac{1}{2}$	26 12 9 $\frac{1}{2}$	16 0 7 $\frac{1}{2}$	25 17 10	23 8 7 $\frac{1}{2}$	24 7 10 $\frac{1}{2}$	20 7 2 $\frac{1}{2}$
Resid. Cult. values cd. fwd. ..	..	1 8 9	18 7 $\frac{1}{2}$	1 6 1 $\frac{1}{2}$	18 9 $\frac{1}{2}$	11 2	1 8 0	18 0	14 3 $\frac{1}{2}$	4 2 $\frac{1}{2}$	13 6	18 7 $\frac{1}{2}$	8 0	4 9
Man. ..	..	2 12 6	10 0 $\frac{1}{2}$	17 8 $\frac{1}{2}$	17 11	1 15 9 $\frac{1}{2}$	2 16 11 $\frac{1}{2}$	8 0	2 6 11 $\frac{1}{2}$	4 0	1 18 5 $\frac{1}{2}$	1 8 0 $\frac{1}{2}$	1 18 5 $\frac{1}{2}$	14 6
Top ^d ..	..	2 9 6	2 19 6	2 14 0	3 7 6	2 9 6	3 15 0	1 7 0	2 5 6	3 6 0	5 5 0	2 4 0	2 16 0	2 16 0
Total credits ..	..	6 5 10	4 8 8 $\frac{1}{2}$	4 17 9 $\frac{1}{2}$	5 8 8 $\frac{1}{2}$	4 16 5 $\frac{1}{2}$	7 19 11 $\frac{1}{2}$	2 13 0	5 6 3	3 14 2 $\frac{1}{2}$	7 15 4	4 11 5 $\frac{1}{2}$	3 14 3	—
Net cost ..	..	17 1 9 $\frac{1}{2}$	17 7 1 $\frac{1}{2}$	16 2 11 $\frac{1}{2}$	16 16 6 $\frac{1}{2}$	18 9 10 $\frac{1}{2}$	15 19 5	15 4 4 $\frac{1}{2}$	21 6 6 $\frac{1}{2}$	12 6 4 $\frac{1}{2}$	18 2 6	16 6 11	19 16 5 $\frac{1}{2}$	16 12 11 $\frac{1}{2}$
Net { Profit ..	..	8 9 10	8 4 5 $\frac{1}{2}$	8 5 2 $\frac{1}{2}$	8 10 6 $\frac{1}{2}$	5 17 9 $\frac{1}{2}$	2 15 0 $\frac{1}{2}$	5 12 9 $\frac{1}{2}$	1 5 4 $\frac{1}{2}$	11 2 4 $\frac{1}{2}$	7 4 0 $\frac{1}{2}$	8 3 3	15 8 $\frac{1}{2}$	8 9 0 $\frac{1}{2}$
Net { Loss ..	..	—	—	—	—	—	—	—	—	—	—	—	—	3 9 0 $\frac{1}{2}$

* Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number . . .	88	89	90	91	92	93	94	95	96	97	98	99	100	101
	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.
Ploughing . . .	17 11 1½	11 12 9½	2 9 11 1½	1 16 8	1 8 8	1 5 2	1 3 8 ½	1 6 6 ½	1 13 7	1 7 6 ½	1 6 7 ½	1 6 1½	1 6 1½	18 10 1½
Sub-soiling . . .	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cultivating . . .	5 7	4 3 3½	—	—	—	—	10 7	9 4½	4 4	10 8	11 9	6 10	—	3 11 1½
Steam tackle . . .	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Harrowing . . .	8 10 1½	8 6 1½	6 11 1½	12 8	13 6 ½	2 8	2 9	8 11	1 2 0 ½	7 6	8 1½	10 4	14 10 1½	—
Rolling . . .	4 8 ½	4 5 ½	8 6 ½	14 5	5 7 ½	5 11 ½	8 9½	2 0	2 9½	8 8 ½	5 5 ½	7 0	9 0	—
Other work . . .	17 5 ½	19 2 ½	17 2 ½	—	7 6	1 4 ½	—	—	—	—	1 1½	—	2 11 1½	—
Preliminary cultivations . . .	2 14 1½	3 9 4	8 17 7 ½	8 3 4	8 2 8 ½	8 1 0 ½	2 4 7 ½	1 16 9 ½	8 10 6	2 15 6	9 2 2	2 8 5 ½	3 8 8 ½	—
Seed . . .	7 0	5 10	7 0	8 9	7 10 ½	7 0	7 11 ½	5 10	8 9	8 9	8 9	8 9	8 9	7 0
Drilling, singling and hand hoeing . . .	1 9 ½	3 0 4	8 8 ½	8 2 ½	2 1 ½	3 8 ½	4 2 ½	3 0 ½	1 6 ½	1 10 ½	4 3 ½	2 8 ½	4 8	—
Horse hoeing . . .	2 1 3	3 1 11 ½	8 5 2	1 19 7 ½	1 16 0	2 0 5 ½	1 13 9 ½	1 10 1 ½	1 13 8	2 12 0 ½	1 16 8	1 7 11 ½	8 11 9	—
Other work . . .	6 2 ½	11 9 ½	15 4 ½	13 6	18 11 ½	13 18	7 2 ½	11 1 ½	14 10	11 4	5 5 ½	—	8 8	11 11 ½
Seed, drilling and after cultivations . . .	2 16 8	4 2 8	4 11 8 ½	8 5 1 ½	2 19 11 ½	3 4 8 ½	8 12 9	2 10 1 ½	2 18 9 ½	8 14 0 ½	2 15 2 ½	3 7 6 ½	4 15 4 ½	—
Applying manures . . .	1 0 3	1 3 14	2 12 2	1 17 11 ½	2 4 ½	19 4	17 4 ½	—	16 2 ½	1 6 5 ½	8 4	8 8	5 9 ½	—
Artificial* . . .	2 1 10	3 8 13	3 12 3 ½	3 17 0	1 18 1 ½	8 0 9 ½	15 8	—	1 18 9 ½	2 16 6 ½	1 12 0	2 12 8 ½	2 12 8 ½	—
Dung* . . .	4 10 0	4 0 7 ½	8 15 0	8 5 7 ½	4 15 6	8 15 0	—	8 0 0	—	5 12 11 ½	2 17 11	1 15 4	2 10 4 ½	2 18 6 ½
Total manures . . .	7 12 1	8 11 10 ½	9 19 5 ½	1 15 5 ½	8 15 7 ½	5 7 7 ½	—	—	—	—	—	—	—	—
Lifting . . .	{ 1 6 8	8	10 11 ½	11 8	10 2 ½	9 11 ½	19 2 ½	15 7 ½	10 3 ½	9 0 1	6 5 ½	15 6	15 6	—
Pull, top and lumping . . .	2 0 14	2 0 6	2 1 1 ½	1 15 0	2 4 8	8 4 4 ½	2 15 0	2 0 0	2 10 0 ½	1 18 2 ½	2 10 0	2 10 0	2 10 0	—
Loading and haulage† . . .	18 11 1½	1 5 8	1 14 4 ½	1 12 7	1 15 11	1 2 0 4	1 5 6	2 2 8	1 9 3 ½	10 4 ½	2 0 0	2 0 0	2 0 0	—
Total harvesting . . .	2 5 7 ½	8 14 5 ½	4 5 10 ½	4 1 1 ½	3 16 2 ½	5 9 1	5 13 8 ½	5 6 12	4 8 4 ½	2 15 1 ½	5 5 6	5 5 6	5 5 6	—
Rent . . .	1 3 0	1 0 0	1 10 0	1 10 0	1 6 0 ½	1 5 0	2 0 10	2 0 0	10 0	1 0 0	8 7 6	18 3	18 3	—
Rates . . .	4 8 5	5 5 5	4 2 5	5 5	1 10 0	6 5 5	6 8 5	6 8 5	2 0 2 ½	8 5 5	7 0	2 1 1	2 1 1	—
Establishment . . .	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	—
Total overheads . . .	2 7 8	2 5 5 ½	2 14 2	2 15 5	2 11 5	2 11 5	8 7 1	8 6 0	1 12 0 ½	2 8 5 ½	4 14 6	2 0 4	2 0 4	2 0 4
Farm cash cost . . .	17 15 3 ½	22 3 9 ½	25 8 5	22 9 5	14 10 9	21 8 6 ½	20 1 2	13 6 2	19 0 6	16 4 3 ½	14 2 8 ½	14 18 3	17 8 5	—
Transport and Grower's Representative . . .	10 5 ½	2 15 11	2 5 0 ½	1 4 8 ½	1 8 10 ½	2 2 8 ½	2 9 9	1 0 8 ½	2 4 6 ½	2 7 6 ½	1 11 1 ½	1 9 9 ½	3 1 1 ½	—
Total cash cost . . .	18 5 9	24 19 8 ½	27 13 5 ½	23 14 1 ½	15 19 7 ½	23 10 10 ½	22 10 11	14 6 5 ½	21 5 0 ½	18 11 9 ½	15 18 5 ½	16 2 11 ½	20 10 0 ½	—
Gross cash receipts . . .	10 6 4 ½	31 6 8 ½	23 1 10 ½	19 19 2 ½	21 18 6	18 4 9 ½	26 0 11 ½	12 17 9 ½	19 15 5 ½	18 15 7 ½	18 10 8 ½	19 0 10	25 15 1 ½	—
Cash { Profit . . .	7 19 4 ½	—	4 11 7 ½	8 14 10 ½	—	5 6 1	—	1 8 7 ½	1 9 7	—	8 2 1 ½	—	—	—
Residual values bt. fwd. . .	10 0	5 0	14 0	10 0	5 0	2 5 0	5 0	10 0	1 0 0	5 0	1 0 0	5 0	1 4 0	—
Gross cost . . .	18 16 9	25 4 8 ½	28 7 5 ½	24 4 1 ½	16 4 7 ½	26 15 10 ½	22 15 11	14 16 5 ½	21 10 0 ½	19 11 9 ½	15 18 5 ½	17 6 11 ½	21 14 0 ½	—
Resid. Cult. values cd. fwd. . .	4 9	10 9 ½	11 6 ½	10 1 ½	1 0 4 ½	19 9	8 11 ½	8 3 2 ½	14 7 ½	12 6	6 1 ½	6 6	9 0	—
Man. " "	8 11 12 ½	8 13 9	8 3 4	3 7 1 ½	8 11 4 ½	8 9 8	2 1 3 ½	1 8 0 ½	17 0	10 8	16 8	16 8	16 8	—
Topst . . .	2 5 0	8 5 0	4 10 0	2 4 0	8 5 0	2 19 6	3 5 0	2 9 6	2 4 0	2 1 3	2 0 6	1 7 6	2 0 4	—
Total credits . . .	6 0 10 ½	7 9 6 ½	8 4 10 ½	6 1 3	4 14 4 ½	7 8 6	5 15 3 ½	2 17 9 ½	4 6 7 ½	3 10 9	2 17 8 ½	2 10 8	3 6 0	—
Net cost . . .	12 14 10 ½	17 15 1 ½	20 2 7 ½	18 2 10 ½	11 10 3 ½	18 7 4 ½	17 0 7 ½	11 18 7 ½	17 3 4 ½	16 1 0 ½	18 1 2	14 16 3 ½	18 8 0 ½	—
Net { Profit . . .	2 8 5 ½	18 11 6 ½	2 19 3	1 16 4 ½	10 8 2 ½	—	2 7	9 0 3 ½	19 2	2 12 0 ½	5 9 1 ½	—	1 15 5 ½	7 7 1 ½

* Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	..	102	104	105	106	107	108	110	111	112	113	114	115	116
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ploughing ..	..	1 5 2	1 3 11	1 1 4½	1 7 1½	1 4 4½	1 8 9½	1 1 6½	1 19 8	19 5½	19 9	17 0½	1 6 0½	14 7½
Sub-soiling ..	..	—	7 2	8 3½	2 1	1 3½	—	—	—	—	—	—	—	—
Cultivating ..	..	—	—	—	—	—	—	—	—	—	—	1 10½	—	—
Steam tackle ..	..	—	—	—	—	—	—	—	—	—	—	—	—	—
Harrowing ..	..	8 1½	16 2½	5 8½	1 1 3	3 9	5 10	4 10½	4 10	5 10	5 5½	5 8½	5 9	4 6½
Rolling ..	..	3 0½	14 2½	10 5½	1 1 1	5 8½	6 3½	3 10	4 7½	5 0½	4 3½	3 7½	4 1½	8 7½
Other work ..	..	2 11½	2 6½	4 0½	2 2½	2 9½	1 5 1	1 10 11	1 10 2½	1 9 1½	1 10 4½	1 7 10	2 8½	2 8½
Preliminary cultivations ..	..	1 19 3½	3 4 0½	2 9 10	3 14 2½	1 5 1	1 10 11	1 10 2½	1 9 1½	1 10 4½	1 9 6	1 7 10	1 14 11	1 10 6
Seed ..	..	8 2	5 3½	5 3½	8 9	8 2	8 2	8 2	8 2	8 2	8 2	8 2	8 2	8 9
Drilling ..	..	2 4	4 8½	1 8½	2 2½	2 4½	3 2	2 7½	3 8½	3 6½	3 7½	2 1½	2 6½	2 4½
Bunching, singling and hand hoeing ..	..	2 7 9½	8 2 2½	3 7 8½	1 7 10½	8 13 11½	3 1 2½	2 15 11½	8 0 5½	2 17 8½	3 10 0	2 15 9½	2 15 6½	3 10 0
Horse hoeing ..	..	5 1½	4 0	6 8½	7 3½	8 0½	8 8½	4 6	6 8	4 11½	6 11	5 6½	5 6½	—
Other work ..	..	—	—	—	—	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations ..	..	3 3 4½	8 16 2½	4 1 4½	2 6 1½	3 6 8½	4 1 3	8 11 2	8 18 2½	8 15 8	8 6 9	8 12 11½	3 11 9½	4 1 1½
Applying manures ..	..	17 7½	8 7	1 8½	1 4½	3 2½	2 2 8½	4 6	4 2	1 11½	2 9½	2 0½	2 0½	18 11½
Artificials* ..	..	2 12 8	2 10 8	13 1½	19 3½	2 11 0	2 11 0	2 11 0	2 11 0	2 11 0	2 11 0	2 17 9	2 11 0	1 4 6
Dung* ..	..	4 10 0	—	—	—	—	—	—	—	—	—	—	—	5 5 0
Total manures ..	..	8 0 3½	2 14 3	14 10	1 0 8	2 14 2½	2 18 8½	2 15 6	2 15 2	2 12 11½	3 0 6½	2 13 0½	7 8 6½	—
Lifting ..	..	15 6	8 2	7 10½	11 6	3 3 0	3 3 0	3 3 0	3 3 0	3 3 0	3 3 0	3 3 0	3 3 0	8 11
Pull, top and lumping ..	..	2 10 0	3 10 0	3 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	2 10 0	3 0 0
Loading and haulage† ..	..	2 0 0	2 2 6½	2 2 7½	2 5 1	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 10 0
Total harvesting ..	..	5 5 6	6 0 8½	6 0 6	5 6 7	5 3 0	5 3 0	5 3 0	5 3 0	5 3 0	5 3 0	5 3 0	5 3 0	4 18 11
Rent ..	..	18 3	3 0 0	3 0 0	3 0 0	1 15 0	1 15 0	1 15 0	1 15 0	1 15 0	1 15 0	1 15 0	1 15 0	2 10 0
Rates ..	..	2 1	13 8½	18 8½	13 9	11 9	11 9	11 9	11 9	11 9	11 9	11 9	11 9	15 4
Establishment ..	..	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads ..	..	2 0 4	4 13 8½	4 13 9	3 6 9	3 6 9	3 6 9	3 6 9	3 6 9	3 6 9	3 6 9	3 6 9	3 6 9	4 5 4
Farm cash cost ..	..	20 8 10½	20 8 11	18 0 3	17 1 4½	15 15 9	16 15 7½	16 6 7½	16 12 2½	16 8 9	15 18 11½	16 11 1½	16 9 5½	22 4 3½
Transport and Grower's Representative ..	..	2 17 6	3 0 3	3 0 0	1 15 7	1 3 7½	1 3 7½	1 3 7½	1 3 7½	1 3 7½	1 3 7½	1 3 7½	1 3 7½	1 13 2½
Total cash cost ..	..	23 6 44	23 9 2	21 0 3	18 16 11½	16 19 4½	17 19 3½	17 10 3½	17 16 10½	17 12 4½	17 2 7½	17 14 9½	17 13 1½	23 17 6½
Gross cash receipts ..	..	24 15 3	28 13 10½	23 18 9½	16 10 9½	20 18 6½	20 18 6½	20 18 6½	20 18 6½	20 18 6½	20 18 6½	20 18 6½	20 18 6½	26 12 6½
Cash {Profit ..	..	1 8 10½	5 4 8½	2 18 6½	2 6 1½	8 19 2	2 19 3½	3 8 3½	3 2 8½	3 6 2	3 16 11½	3 8 9½	3 5 5½	2 15 0½
Residual values bt. fwd. ..	..	1 4 0	5 0	7 6	5 0	2 5 0	5 0	13 6	2 5 0	2 5 0	2 5 0	1 10 0	3 5 0	6 0
Gross cost ..	..	24 10 4½	23 14 2	21 7 9	19 1 11½	19 4 4½	18 4 3½	18 2 9½	20 0 10½	19 17 4½	19 7 7½	19 4 9½	19 18 1½	24 3 6½
Resid. Cult. values cd. fwd. ..	..	3 10	5 0	8 6	5 6	2 3	6 6	8 4	4 8	5 0	3 9	5 8	4 2	7 0
Man. ..	..	8 1 8	8 9½	8 9½	6 5½	17 0	17 0	17 0	17 0	17 0	17 0	1 0 5½	17 0	8 6 4
Tops† ..	..	3 0 0	2 9 6	2 9 6	2 0 6	2 5 0	2 5 0	2 5 0	2 5 0	2 5 0	2 5 0	2 5 0	2 5 0	8 11 6
Total credits ..	..	6 5 6	3 3 8½	8 6 9½	2 12 5½	3 4 3	3 8 6	8 5 4	8 6 8	8 7 0	3 5 9	3 10 8½	3 6 2	7 4 10
Net cost ..	..	18 4 10½	20 10 10½	18 0 11½	16 9 6	16 0 1½	14 15 9½	14 17 5½	16 14 2½	16 10 4½	16 1 10½	16 14 1	16 11 11½	16 18 8½
Net {Profit ..	..	6 10 4½	8 8 0	5 17 9½	1 8½	4 18 5	6 2 9½	6 1 1½	4 4 4½	4 8 2	4 16 8½	5 4 5½	4 6 7½	9 18 10½
Net {Loss ..	..	—	—	—	—	—	—	—	—	—	—	—	—	—

• Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	117	118	119	120	121	122	123	124	125	126	127	128	129
Ploughing	\$ s. d. 14 14	\$ s. d. 17 24	\$ s. d. 8 04	\$ s. d. 15 94	\$ s. d. 1 7 04	\$ s. d. 2 14 1	\$ s. d. 2 2 4	\$ s. d. 2 11 44	\$ s. d. 2 19 5	\$ s. d. 10 54	\$ s. d. 1 14 6	\$ s. d. 1 19 04	\$ s. d. 3 6 04
Subsoiling	—	—	—	—	—	—	—	—	—	—	—	—	—
Cultivating	—	—	—	—	—	—	—	—	—	—	—	—	—
Steam tackle	—	—	—	—	6 10	—	—	—	—	—	—	—	—
Harrowing	9 04	6 14	5 14	9 44	5 64	7 44	5 94	7 0	12 84	7 114	12 14	13 04	10 64
Rolling	7 74	5 104	6 04	8 6	6 54	6 04	5 04	6 14	10 104	13 24	8 14	9 74	7 4
Other work	8 94	8 9	8 24	4 74	—	—	—	—	—	—	—	—	—
Preliminary cultivations ..	1 14 64	1 12 114	1 2 64	1 18 4	2 5 104	3 7 11	3 14 84	4 10 24	4 16 44	3 18 44	3 1 64	3 2 5	4 5 11
Seed	8 9	8 9	8 9	8 9	8 9	8 9	8 9	8 9	10 104	10 6	9 4	10 6	10 6
Drilling	3 64	2 54	1 72	2 4	3 7	2 7	2 04	2 54	2 10	1 1	2 14	1 11	1 11
Bunching, singling and hand hoeing	{ 3 10 0	{ 3 10 0	{ 3 10 0	{ 3 10 0	{ 3 10 0	{ 3 10 0	{ 3 10 0	{ 3 10 0	{ 3 18 104	{ 1 7 74	{ 1 8 0	{ 1 8 0	{ 1 8 0
Horse hoeing	—	—	—	—	—	—	—	—	—	—	—	—	—
Other work	—	—	—	—	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations ..	4 1 34	4 1 24	4 0 44	4 1 1	4 8 94	4 3 94	3 7 64	4 0 04	7 1 114	4 10 74	5 9 44	3 18 3	3 5 4
Applying manures	1 14	1 24	16 2	1 74	19 1	2 7	1 0 54	1 3 104	2 64	1 94	19 1	1 6 3	1 6 3
Artificials*	1 4 6	1 4 6	1 5 5	1 4 6	2 9 6	1 4 6	1 9 2	3 18 04	3 4 0	3 14 8	4 4 44	1 12 74	1 12 74
Dung*	3 15 0	—	—	—	1 16 2	2 12 10	1 5	4 4 54	3 6 64	3 16 54	7 5 94	4 13 0	4 13 0
Total manures	1 5 74	1 5 84	5 16 7	1 6 14	5 4 9	1 7 1	4 12 54	9 6 44	—	—	—	7 12 74	7 12 74
Lifting	9 14	9 43	9 61	9 72	9 8	10 24	9 104	7 24	1 0 104	15 4	17 104	4 9	4 9
Pull, top and lumping	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 10 0	3 10 0	3 10 0	{ 4 5 14	{ 5 2 5
Loading and hauling	1 10 0	1 10 0	1 10 0	1 10 0	1 15 0	1 5 0	1 5 0	1 5 0	1 17 8	1 14 6	2 18 94	—	—
Total harvesting	4 19 14	4 19 44	4 19 64	4 19 72	4 14 3	4 15 24	4 14 104	4 12 24	9 5 3	5 19 10	7 6 8	4 9 104	5 2 5
Rent	2 10 0	2 10 0	2 10 0	2 10 0	2 0 0	2 0 0	2 0 0	2 0 0	1 2 54	1 10 0	1 10 0	1 10 0	1 10 0
Rates	15 4	16 4	15 4	15 4	15 4	15 4	15 4	15 4	15 4	4 8 84	4 4 54	4 4 6	4 4 6
Establishment	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads	4 5 4	4 5 4	4 5 4	4 5 4	8 15 4	8 15 4	8 15 4	8 15 4	3 15 4	3 7 14	2 14 54	2 14 6	2 14 6
Farm cash cost	16 5 114	16 4 74	20 4 34	16 10 64	20 4 0	17 9 34	20 4 54	18 3 6	32 17 14	20 9 104	22 8 54	20 8 104	23 0 94
Transport and Grower's Representative	1 13 3	1 13 24	1 13 84	1 13 34	3 18 94	3 18 8	3 18 104	3 18 8	2 9 104	16 54	1 18 04	2 7 114	1 12 5
Total cash cost	17 19 24	17 17 104	21 17 64	18 3 10	24 2 94	21 7 114	24 3 4	22 2 2	35 7 0	21 6 44	24 1 54	22 16 94	24 13 24
Gross cash receipts	26 12 64	26 12 64	26 12 64	26 12 64	26 12 64	26 12 64	26 12 64	26 12 64	28 14 0	7 15 84	18 5 54	27 16 84	19 19 54
Cash Profit	8 13 4	8 14 84	4 15 0	8 8 84	2 9 9 9	5 6 4 64	2 9 9 24	4 10 44	6 18 0	13 11 04	5 16 04	4 19 11	4 13 84
Residual values bt. fwd. ..	6 0	6 0	1 0 0	6 0	6 0	6 0	6 0	10 0	12 6	5 0	15 0	16 0	16 0
Gross cost	18 5 24	18 3 104	22 17 64	18 9 10	24 8 94	21 13 114	24 9 4	22 12 2	35 19 6	21 11 44	24 16 54	23 12 94	25 8 24
Resid. Cult. values cd. fwd. ..	9 6	8 6	7 6	9 0	10 0	9 0	18 8	1 2 2	18 9	1 11 5	16 3	12 2	18 9
Man.	18 10	18 10	2 11 94	13 10	2 12 9	18 10	1 17 24	13 14	2 13 54	16 0	18 8	2 5 11	2 11 104
Topst.	8 11 8	2 9 6	2 9 6	8 11 6	2 9 6	2 9 6	2 9 6	2 9 6	3 18 0	1 2 0	3 0 0	3 6 0	2 15 0
Total credits	4 14 10	8 11 10	4 14 4	5 12 3	8 12 4	5 4 24	4 4 94	7 10 24	3 9 5	4 14 11	6 4 1	6 5 74	—
Net cost	18 10 44	14 12 04	17 8 9	18 15 6	18 16 64	18 1 74	19 3 114	18 7 44	28 9 34	18 1 114	20 1 64	17 8 84	19 2 64
Net Profit	18 2 2	12 0 64	9 3 94	12 17 04	7 16 0	8 10 104	7 8 74	8 5 24	4 84	10 6 74	1 16 14	10 8 0	16 104
Net Loss	—	—	—	—	—	—	—	—	—	—	—	—	—

* Vide Appendix O.

† Vide Appendix D.

‡ Includes Sludge.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	131	132	133	134	135	136	137	138	140	141	142	143	144
Ploughing .. .	\$ 1 15 9½	\$ 1 13 0	\$ 1 13 9½	\$ 1 18 10	\$ 1 4 3½	\$ 1 16 7½	\$ 1 7 8½	\$ 1 11 6	\$ 1 18 11	\$ 1 2 11	\$ 2 6 7½	\$ 2 0 1½	\$ 16 8½
Sub-soiling .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Cultivating .. .	18 6½	—	7 11½	—	3 1	—	—	—	4 1½	—	1 8½	2 5½	2 7
Steam tackle .. .	—	—	—	—	—	—	—	—	—	—	—	—	3 7½
Harrowing .. .	3 10	7 4	2 2½	1 4	3 3½	5 3½	1 5½	3 10	10 0	4 1½	4 5½	2 5½	3 1
Rolling .. .	8 7½	3 1	5 5½	—	2 2½	2 0	2 0½	3 1	5 2	5 8½	5 1	2 5½	2 3½
Other work .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Preliminary cultivations .. .	3 1 9½	2 12 7	2 9 5½	1 0 2	1 12 10½	2 3 11	1 11 2½	2 2 5½	2 14 1	1 14 5½	2 18 7½	2 7 7½	1 5 8
Seed .. .	7 0	8 9	8 9	8 9	8 9	8 9	8 9	8 9	8 9	8 9	8 9	8 9	7 8
Drilling .. .	5 2½	2 6	2 7½	1 2	1 6½	2 0	1 9½	2 4	2 11½	2 2	1 11	1 8	5 10
Bunching, singling and hand hoeing .. .	3 2 8	2 19 10½	—	2 10 0	2 10 0	2 10 0	2 10 0	3 2 4½	2 3 8½	1 12 6	1 12 6	1 16 11	2 0 6½
Horse hoeing .. .	4 4	3 10	—	11 8	12 5½	19 9½	16 3½	1 0 2½	14 1	16 0½	1 0 7	13 9	11 5
Other work .. .	—	—	—	—	—	—	—	—	1 3	—	—	—	—
Seed, drilling and after cultivations .. .	3 19 2½	3 14 11½	—	3 12 0½	3 12 4½	4 0 6½	3 16 10	4 13 8½	3 10 9½	2 19 5½	3 3 9	3 0 0	3 0 0½
Applying manures .. .	6 2½	1 16 0½	8 3 9	8 1½	2 3½	6 5	7 9½	—	2 1 6½	—	—	—	1 0 7½
Artificials* .. .	3 1 1½	2 15 10½	3 3 4	9 7½	9 7½	1 16 8½	2 15 10	—	2 5 10	—	1 2 0½	15 6½	11
Dung* .. .	3 15 0	—	—	—	—	—	—	—	3 15 0	—	\$2 0 0	3 17 9	—
Total manures .. .	8 7 7	8 6 11	3 7 1	12 8½	11 11	1 3 0½	2 16 2½	8 2 4½	—	2 0 0	2 0 0	6 0 5	16 5½
Lifting .. .	{ 8 2 10½	{ 2 16 7½	—	{ 2 5 0	{ 2 5 0	{ 2 5 0	{ 2 5 0	{ 1 19 0½	{ 2 0 0	{ 2 0 0	{ 2 0 0	9 11	5 3½
Pull, top and lumping .. .	—	—	—	—	—	—	—	—	—	—	—	2 0 0	2 0 6½
Loading and haulage† .. .	3 14 11	1 16 7	—	12 2	13 0½	14 1½	13 9½	2 18 9½	3 7 10½	3 2 7	2 19 3½	1 18 0½	1 1 1
Total harvesting .. .	11 17 9½	4 13 2½	—	2 17 2	2 18 0½	2 19 1½	2 18 9½	4 12 10½	5 7 10½	5 2 7	4 19 3½	4 7 11½	3 6 10½
Rent .. .	{ 15 0	10 0	1 0 0	12 11½	12 11½	12 11½	12 11½	1 5 0	1 5 0	1 5 0	1 5 0	1 0 0	1 5 0
Rates .. .	—	2 9½	4 0	1 4½	1 4½	1 4½	1 4½	7 0	7 3½	7 3½	7 3½	3 6	4 2
Establishment .. .	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads .. .	1 15 0	1 12 9½	2 4 0	1 14 4	1 14 4	1 14 4	1 14 4	2 12 3½	3 12 3½	3 12 3½	2 12 3½	2 3 6	2 9 2
Farm cash cost .. .	24 1 4½	21 0 5½	—	9 16 5½	10 0 6½	12 0 11½	12 17 4½	14 1 2½	22 7 5	12 8 9½	15 13 11	17 19 6	10 18 2½
Transport and Grower's Representative .. .	2 13 8½	4 0 4½	—	1 2 10½	1 14 6½	1 14 10½	1 8 9½	1 14 6½	1 19 7	2 12 1½	2 10 1½	2 5 1½	1 15 1½
Total cash cost .. .	26 15 1	25 0 9½	—	10 19 3½	12 4 1	13 15 10½	14 6 14	15 15 9½	24 7 0	15 0 10½	18 4 0½	20 4 7½	13 13 4
Gross cash receipts .. .	25 0 10	21 12 0½	—	6 8 3½	12 6 7½	10 9 2½	9 15 6	17 9 2½	19 14 8	27 9 4½	25 0 11½	24 17 8½	21 19 6½
Cash { Profit .. .	1 14 3	3 8 9½	—	4 11 0½	—	3 6 7½	4 10 7½	—	4 12 4	12 8 5½	6 16 10½	4 13 0½	9 6 2½
Residual values bt. fwd. .. .	2 5 0	2 5 0	—	Crop failed and ploughed up.	1 12 6	1 2 6	1 12 6	1 2 6	2 0 0	5 0	1 10 0	5 0	1 0 0
Gross cost .. .	29 0 1	27 5 9½	—	12 11 0½	13 6 7	15 8 4½	15 8 7½	17 15 9½	24 12 0	16 10 10½	18 9 0½	21 4 7½	14 10 10
Resid. Cult. values cd. fwd. .. .	7 3	9 0½	—	8 9	4 7½	14 10½	6 1½	17 2	10 6	12 0	15 5	10 8	8 6
Man. .. .	18 0½	2 9 0½	—	4 9½	1 2 4	8 3½	7 3	—	2 8 11½	—	2 5 4½	2 5	7 9
Topes† .. .	3 0 6	2 9 6	—	18 6	18 6	18 6	18 6	8 7 6	1 13 0	2 19 6	8 7 6	8 6 0	8 7 6
Total credits .. .	4 0 9½	5 7 9½	—	1 10 0½	1 3 5½	1 19 8½	1 9 10½	4 4 8	4 12 5½	8 11 6	4 2 11	6 1 7½	4 3 9
Net cost .. .	24 19 8½	21 18 0½	—	11 1 9½	12 3 1½	18 8 8	18 18 0½	18 11 1½	19 19 6½	12 19 4½	14 6 1½	15 3 0½	10 7 1
Net { Profit .. .	1 6½	—	5 11½	—	4 13 6	8 5½	2 19 5½	4 3 3½	8 18 0½	—	14 9 11½	10 14 9½	9 14 8
Net { Loss .. .	—	—	—	—	—	—	—	—	4 10½	—	—	—	11 12 5½

* Vide Appendix C.

† Vide Appendix D.

‡ Includes Sludge.

§ Sewage Treatment.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	146	147	148	149	150	151	152	153	154	155	156	158	159
	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.
Ploughing	1 9 11 $\frac{1}{2}$	1 3 10 $\frac{1}{2}$	1 6 3 $\frac{1}{2}$	14 6 $\frac{1}{2}$	3 0 3	14 9 $\frac{1}{2}$	2 15 3 $\frac{1}{2}$	2 4 2 $\frac{1}{2}$	2 6 5 $\frac{1}{2}$	1 8 4	2 3 11	2 9 3 $\frac{1}{2}$	2 8 11 $\frac{1}{2}$
Sub-soiling	—	10 6	—	—	—	—	19 2	18 6 $\frac{1}{2}$	—	—	5 1 $\frac{1}{2}$	7 6	4 6
Cultivating	—	15 8 $\frac{1}{2}$	5 1 $\frac{1}{2}$	8 9 $\frac{1}{2}$	—	—	—	—	—	—	—	—	5 7
Steam tackle	—	—	—	1 10 0	—	—	—	—	—	—	—	—	—
Harrowing	9 2	16 7 $\frac{1}{2}$	4 9 $\frac{1}{2}$	14 0 $\frac{1}{2}$	18 2 $\frac{1}{2}$	6 11 $\frac{1}{2}$	7 11	10 2 $\frac{1}{2}$	8 2 $\frac{1}{2}$	2 8	8 5	8 4 $\frac{1}{2}$	5 4
Rolling	4 2 $\frac{1}{2}$	2 7 $\frac{1}{2}$	4 10 $\frac{1}{2}$	9 10	5 9	4 9 $\frac{1}{2}$	6 6	1 11 $\frac{1}{2}$	8 10 $\frac{1}{2}$	4 11	5 10	11 $\frac{1}{2}$	5 10
Other work	3 0	2 9 $\frac{1}{2}$	3 0 $\frac{1}{2}$	—	3 0 $\frac{1}{2}$	—	—	—	—	—	—	—	—
Preliminary cultivations	2 6 4	3 11 9 $\frac{1}{2}$	2 1 0 $\frac{1}{2}$	3 15 2 $\frac{1}{2}$	3 4 2 $\frac{1}{2}$	1 6 6 $\frac{1}{2}$	4 8 10 $\frac{1}{2}$	8 14 10 $\frac{1}{2}$	2 18 6 $\frac{1}{2}$	2 1 0 $\frac{1}{2}$	8 0 8	2 18 14	3 6 8 $\frac{1}{2}$
Seed	6 9 $\frac{1}{2}$	7 11 $\frac{1}{2}$	8 2	9 9	6 8 $\frac{1}{2}$	5 10	11 8	11 8	6 5	6 5	7 9 $\frac{1}{2}$	7 0 $\frac{1}{2}$	7 5
Drilling	2 10 $\frac{1}{2}$	2 8 $\frac{1}{2}$	1 5 $\frac{1}{2}$	2 5 $\frac{1}{2}$	1 11 $\frac{1}{2}$	3 3 $\frac{1}{2}$	3 3	4 8	1 8	2 1	1 8	1 8	1 8
Bunching, singling and hand hoeing	2 12 2 $\frac{1}{2}$	2 12 0	—	5 6 3 $\frac{1}{2}$	2 8 8	1 1 8	1 14 8	3 6 2 $\frac{1}{2}$	2 8 4	1 13 8 $\frac{1}{2}$	8 14 3 $\frac{1}{2}$	2 16 14	1 14 11
Horse hoeing	17 3	6 9 $\frac{1}{2}$	—	6 11 $\frac{1}{2}$	9 0 $\frac{1}{2}$	7 6	5 0	11 8 $\frac{1}{2}$	5 7 $\frac{1}{2}$	5 0	10 4 $\frac{1}{2}$	11 2	10 6 $\frac{1}{2}$
Other work	—	9 0 $\frac{1}{2}$	—	1 0 8 $\frac{1}{2}$	2 4	2 5 $\frac{1}{2}$	—	—	—	5 0	—	—	17 11
Seed, drilling and after cultivations	8 19 1 $\frac{1}{2}$	8 18 5 $\frac{1}{2}$	—	7 6 1 $\frac{1}{2}$	8 8 8 $\frac{1}{2}$	2 0 9	2 14 7	8 18 10	3 7 1 $\frac{1}{2}$	8 18 4 $\frac{1}{2}$	4 16 5 $\frac{1}{2}$	8 14 11 $\frac{1}{2}$	2 2 0 $\frac{1}{2}$
Applying manures	7 4	7 2 $\frac{1}{2}$	1 2 6 $\frac{1}{2}$	1 3 4 $\frac{1}{2}$	7 2 $\frac{1}{2}$	8 9 $\frac{1}{2}$	—	—	8 1 $\frac{1}{2}$	1 0 8 $\frac{1}{2}$	1 10 8 $\frac{1}{2}$	2 11 $\frac{1}{2}$	15 8 $\frac{1}{2}$
Artificials*	8 14 7 $\frac{1}{2}$	4 4 4	2 3 9	4 0 0	2 17 4	—	—	—	8 6 1	2 8 3 $\frac{1}{2}$	1 6 1 $\frac{1}{2}$	2 1 2 $\frac{1}{2}$	2 4 9 $\frac{1}{2}$
Dung*	—	2 5 0	3 15 0	1 17 6	2 4 8 $\frac{1}{2}$	3 1 1 $\frac{1}{2}$	—	—	8 9 2 $\frac{1}{2}$	5 18 11 $\frac{1}{2}$	5 17 10 $\frac{1}{2}$	2 4 4 3 $\frac{1}{2}$	5 4 10
Total manures	4 1 11 $\frac{1}{2}$	4 11 6 $\frac{1}{2}$	5 11 3 $\frac{1}{2}$	8 17 4 $\frac{1}{2}$	—	—	—	—	—	8 11 5 $\frac{1}{2}$	4 13 8 $\frac{1}{2}$	2 4 1 $\frac{1}{2}$	5 18 2 $\frac{1}{2}$
Lifting	6 2 $\frac{1}{2}$	14 8 $\frac{1}{2}$	—	15 0	—	—	8 8	11 9 $\frac{1}{2}$	13 7 $\frac{1}{2}$	10 2 $\frac{1}{2}$	12 5 $\frac{1}{2}$	—	—
Pull, top and lumping	18 3 $\frac{1}{2}$	1 14 3 $\frac{1}{2}$	—	3 0 0	2 10 0	2 2 6	3 7 1 $\frac{1}{2}$	2 6 10	2 1 1 $\frac{1}{2}$	2 5 2 $\frac{1}{2}$	2 8 11 $\frac{1}{2}$	1 19 4 $\frac{1}{2}$	12 5 $\frac{1}{2}$
Loading and haulage	1 2 8	1 17 1 $\frac{1}{2}$	—	3 12 6 $\frac{1}{2}$	18 9 $\frac{1}{2}$	4 4 2	1 1 6 $\frac{1}{2}$	1 3 4	1 8 8 $\frac{1}{2}$	16 7 $\frac{1}{2}$	1 14 9	18 0	3 8 11 $\frac{1}{2}$
Total harvesting	2 6 1 $\frac{1}{2}$	4 6 9 $\frac{1}{2}$	—	7 7 6 $\frac{1}{2}$	3 8 9 $\frac{1}{2}$	2 6 10	4 13 8 $\frac{1}{2}$	3 10 2	4 1 7 7 $\frac{1}{2}$	3 11 5 $\frac{1}{2}$	4 13 8 $\frac{1}{2}$	8 7 7 $\frac{1}{2}$	6 18 2 $\frac{1}{2}$
Rent	12 0	8 0	1 5 0	4 0 0	1 11 7	12 6	1 10 0	1 10 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0
Rates	2 5	1 6	3 6	8 6	4 0	1 8	4 1	4 1	4 0	4 0	4 0	4 0	4 0
Establishment	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads	1 14 5	1 9 6	2 8 6	5 8 6	2 16 7	1 18 9	2 14 1	2 14 1	2 9 0	2 9 0	2 9 0	2 9 0	2 9 0
Farm cash cost	14 8 0	17 18 0 $\frac{1}{2}$	—	32 14 9	15 1 11 $\frac{1}{2}$	10 9 0	14 9 9 $\frac{1}{2}$	18 12 11 $\frac{1}{2}$	16 0 6 $\frac{1}{2}$	16 13 10	23 15 1 $\frac{1}{2}$	14 13 11	19 14 10
Transport and Grower's Representative	14 11 $\frac{1}{2}$	1 5 6 $\frac{1}{2}$	—	5 9 10 $\frac{1}{2}$	5 9 3	2 1 2 $\frac{1}{2}$	4 3 10	4 3 10	2 8 10 $\frac{1}{2}$	1 7 5 $\frac{1}{2}$	2 16 6 $\frac{1}{2}$	1 12 11 $\frac{1}{2}$	2 16 8 $\frac{1}{2}$
Total cash cost	15 2 1 $\frac{1}{2}$	19 3 7	—	88 4 7 $\frac{1}{2}$	20 11 2 $\frac{1}{2}$	12 10 2 $\frac{1}{2}$	18 18 7 $\frac{1}{2}$	17 16 9 $\frac{1}{2}$	18 9 5	18 1 3 $\frac{1}{2}$	26 9 8 $\frac{1}{2}$	16 6 10 $\frac{1}{2}$	22 10 6 $\frac{1}{2}$
Gross cash receipts	7 3 2 $\frac{1}{2}$	14 8 4 $\frac{1}{2}$	—	87 1 2 $\frac{1}{2}$	17 7 2 $\frac{1}{2}$	10 18 3	17 9 3 $\frac{1}{2}$	17 9 3 $\frac{1}{2}$	16 19 8 $\frac{1}{2}$	8 8 8	19 5 5 $\frac{1}{2}$	14 9 10	16 2 0
Cash {Profit	7 18 10 $\frac{1}{2}$	4 15 2 $\frac{1}{2}$	—	Crop failed and ploughed up.	1 3 4 $\frac{1}{2}$	3 4 0 $\frac{1}{2}$	1 11 11 $\frac{1}{2}$	1 4 4	7 5 $\frac{1}{2}$	1 10 13	9 17 7 $\frac{1}{2}$	7 4 2 $\frac{1}{2}$	1 17 0 $\frac{1}{2}$
Residual values bt. fwd.	5 0	5 0	—	12 6	5 0	2 0 0	5 0	5 0	18 14 5	2 5 0	5 0	5 0	1 12 0
Gross cost	15 7 1 $\frac{1}{2}$	19 8 7	—	38 17 1 $\frac{1}{2}$	20 18 2 $\frac{1}{2}$	18 18 7 $\frac{1}{2}$	18 1 9 $\frac{1}{2}$	18 1 9 $\frac{1}{2}$	26 6 3 $\frac{1}{2}$	26 14 8 $\frac{1}{2}$	16 11 10 $\frac{1}{2}$	24 2 6 $\frac{1}{2}$	
Resid. Cult. values cd. fwd.	13 0	16 0	—	1 0 3	6 9	5 7 $\frac{1}{2}$	16 7	1 1 1	4 3	6 8	11 10 $\frac{1}{2}$	9 10 $\frac{1}{2}$	15 6
Man.	1 8 2	1 6 10 $\frac{1}{2}$	—	8 4 2	18 9	11 0 $\frac{1}{2}$	—	—	15 0	2 1 7 $\frac{1}{2}$	3 2 2 $\frac{1}{2}$	13 1	2 0 9 $\frac{1}{2}$
Ton ^t	0 6	1 17 6	—	3 6 0	2 12 0	1 2 0	2 9 6	2 19 6	1 18 6	1 18 6	1 18 6	1 18 6	1 18 6
Total credits	2 16 8	4 0 4 $\frac{1}{2}$	—	7 10 5	3 17 6	1 18 8 $\frac{1}{2}$	3 6 1	4 0 7	2 17 9	4 6 9 $\frac{1}{2}$	5 12 7	3 1 5 $\frac{1}{2}$	4 14 9 $\frac{1}{2}$
Net cost	12 10 5 $\frac{1}{2}$	15 8 2 $\frac{1}{2}$	—	81 6 8 $\frac{1}{2}$	16 18 8 $\frac{1}{2}$	12 11 6 $\frac{1}{2}$	15 12 6 $\frac{1}{2}$	14 1 2 $\frac{1}{2}$	16 16 8	15 19 6 $\frac{1}{2}$	21 2 1 $\frac{1}{2}$	13 10 5	19 7 8 $\frac{1}{2}$
Net {Profit	5 7 2 $\frac{1}{2}$	19 10 $\frac{1}{2}$	—	5 14 6 $\frac{1}{2}$	8 5 $\frac{1}{2}$	1 18 8 $\frac{1}{2}$	1 16 9	3 8 1 $\frac{1}{2}$	1 2 7 $\frac{1}{2}$	7 15 10 $\frac{1}{2}$	1 16 7 $\frac{1}{2}$	19 5	8 5 8 $\frac{1}{2}$

* Vide Appendix C. † Vide Appendix D. ‡ Of 11 acres drilled, 8 $\frac{1}{2}$ acres failed and were ploughed up in June. All costs up to June calculated on 11 acres, after June on 2 $\frac{1}{2}$ acres.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	..	160	161	162	163	164	165	167	168	169	171	172	173	174
Ploughing ..		2 15 5 $\frac{1}{2}$	2 11 11 $\frac{1}{2}$	5 3 12 $\frac{1}{2}$	2 8 8	16 9 $\frac{1}{2}$	1 13 0	16 9 $\frac{1}{2}$	1 1 0 $\frac{1}{2}$	1 9 0 $\frac{1}{2}$	3 4 10 $\frac{1}{2}$	19 8 $\frac{1}{2}$	1 1 4 $\frac{1}{2}$	1 6 3 $\frac{1}{2}$
Sub-soiling ..		—	—	12 1 $\frac{1}{2}$	14 9 $\frac{1}{2}$	—	15 4 $\frac{1}{2}$	14 8	1 1 0 $\frac{1}{2}$	—	—	—	—	—
Cultivating ..		3 5	6 12 $\frac{1}{2}$	—	11 0 $\frac{1}{2}$	—	13 9 $\frac{1}{2}$	8 9 $\frac{1}{2}$	10 10 $\frac{1}{2}$	—	—	11 7 $\frac{1}{2}$	8 5 $\frac{1}{2}$	6 2 $\frac{1}{2}$
Steam tackle ..		—	—	—	—	—	—	—	—	—	—	—	—	—
Harrowing ..		5 3 $\frac{1}{2}$	2 9	5 8 $\frac{1}{2}$	13 8 $\frac{1}{2}$	4 8 $\frac{1}{2}$	6 9 $\frac{1}{2}$	3 11	5 0 $\frac{1}{2}$	18 11 $\frac{1}{2}$	15 1 $\frac{1}{2}$	2 2 $\frac{1}{2}$	4 0 $\frac{1}{2}$	7 7
Rolling ..		4 1 $\frac{1}{2}$	6 8 $\frac{1}{2}$	1 8	6 4 $\frac{1}{2}$	7 0 $\frac{1}{2}$	6 1 $\frac{1}{2}$	4 2	7 0	10 8 $\frac{1}{2}$	4 1 $\frac{1}{2}$	3 8	2 10	2 11 $\frac{1}{2}$
Other work ..		—	—	—	—	—	—	—	—	—	—	2 0	4 $\frac{1}{2}$	3 $\frac{1}{2}$
Preliminary cultivations ..		3 8 3	3 7 7 $\frac{1}{2}$	2 2 7 $\frac{1}{2}$	4 14 7 $\frac{1}{2}$	1 8 7	3 15 1 $\frac{1}{2}$	2 8 3 $\frac{1}{2}$	3 4 11	2 19 9	4 6 1 $\frac{1}{2}$	1 17 6 $\frac{1}{2}$	1 16 11 $\frac{1}{2}$	2 3 1
Seed ..		6 5	6 6 $\frac{1}{2}$	7 10 $\frac{1}{2}$	8 10 $\frac{1}{2}$	8 9	8 9	8 2	9 2	8 2	8 2	8 9	6 9 $\frac{1}{2}$	10 0
Drilling ..		1 3	2 0	1 4	2 1 $\frac{1}{2}$	2 2	1 8 $\frac{1}{2}$	2 8 $\frac{1}{2}$	2 1 $\frac{1}{2}$	2 11	2 9 $\frac{1}{2}$	1 5 $\frac{1}{2}$	3 3 $\frac{1}{2}$	1 1 $\frac{1}{2}$
Bunching, singling and hand hoeing ..		4 11 2 $\frac{1}{2}$	8 7 7 $\frac{1}{2}$	3 16 2	4 9 8 $\frac{1}{2}$	3 0 0	2 19 11 $\frac{1}{2}$	4 2 9 $\frac{1}{2}$	2 15 11 $\frac{1}{2}$	4 2 1 $\frac{1}{2}$	4 11 1	8 0 7	3 14 0	2 13 7
Horse hoeing ..		7 7 $\frac{1}{2}$	13 11 $\frac{1}{2}$	4 2 $\frac{1}{2}$	13 6 $\frac{1}{2}$	11 3 $\frac{1}{2}$	10 8	9 1 $\frac{1}{2}$	6 6 $\frac{1}{2}$	2 11	3 1 $\frac{1}{2}$	13 5	15 11 $\frac{1}{2}$	13 1 $\frac{1}{2}$
Other work ..		3 1 $\frac{1}{2}$	—	—	—	—	—	—	1 8 $\frac{1}{2}$	3 4	1 0	—	—	3 2 $\frac{1}{2}$
Seed, drilling and after cultivations ..		5 10 6	4 10 1 $\frac{1}{2}$	4 9 6 $\frac{1}{2}$	5 14 8	4 2 2 $\frac{1}{2}$	4 1 1 $\frac{1}{2}$	5 2 9 $\frac{1}{2}$	3 15 6 $\frac{1}{2}$	4 19 5 $\frac{1}{2}$	5 6 2 $\frac{1}{2}$	4 4 2 $\frac{1}{2}$	5 0 0 $\frac{1}{2}$	4 2 11
Applying manures ..		18 3 $\frac{1}{2}$	4 3 $\frac{1}{2}$	18 10 $\frac{1}{2}$	3 7 $\frac{1}{2}$	3 4 $\frac{1}{2}$	3 8 5 $\frac{1}{2}$	4 11 $\frac{1}{2}$	1 3 8 $\frac{1}{2}$	1 10 5 $\frac{1}{2}$	17 1 $\frac{1}{2}$	10 10 $\frac{1}{2}$	3 3	4 9 $\frac{1}{2}$
Artificials* ..		1 7 0 $\frac{1}{2}$	3 14 0 $\frac{1}{2}$	4 7 11 $\frac{1}{2}$	2 14 8 $\frac{1}{2}$	3 11 7 $\frac{1}{2}$	3 1 1 $\frac{1}{2}$	3 2 7	2 14 1 $\frac{1}{2}$	2 14 6 $\frac{1}{2}$	3 1 7	2 12 0 $\frac{1}{2}$	3 1 0 $\frac{1}{2}$	2 15 9 $\frac{1}{2}$
Dung* ..		5 5 0	3 10 5	—	—	—	—	—	6 8 7	5 2 6	2 10 7 $\frac{1}{2}$	1 12 1 $\frac{1}{2}$	3 4 8 $\frac{1}{2}$	3 0 7 $\frac{1}{2}$
Total manures ..		7 10 4 $\frac{1}{2}$	3 18 4 $\frac{1}{2}$	8 17 2 $\frac{1}{2}$	2 18 8 $\frac{1}{2}$	3 14 0 $\frac{1}{2}$	3 4 7	3 7 6 $\frac{1}{2}$	10 6 5 $\frac{1}{2}$	6 12 11 $\frac{1}{2}$	4 17 7	3 4 8 $\frac{1}{2}$	3 0 7 $\frac{1}{2}$	
Lifting ..		18 5 $\frac{1}{2}$	9 11 $\frac{1}{2}$	7 9 $\frac{1}{2}$	3 13 1 $\frac{1}{2}$	11 3 $\frac{1}{2}$	9 2	2 3 4 $\frac{1}{2}$	2 7 2 $\frac{1}{2}$	2 13 4	3 0 0	2 10 0	8 9 $\frac{1}{2}$	3 0 0
Pull, top and jumping ..		3 1 2	1 18 11 $\frac{1}{2}$	3 19 5 $\frac{1}{2}$	3 13 1 $\frac{1}{2}$	2 2 8	2 6 5 $\frac{1}{2}$	2 15 0 $\frac{1}{2}$	1 11 0 $\frac{1}{2}$	2 3 3	1 14 6 $\frac{1}{2}$	1 12 2 $\frac{1}{2}$	2 3 8	3 10 7 $\frac{1}{2}$
Loading and banlage† ..		1 1 2 $\frac{1}{2}$	1 1 2 $\frac{1}{2}$	14 3 $\frac{1}{2}$	7 3 $\frac{1}{2}$	1 18 1 $\frac{1}{2}$	2 15 0 $\frac{1}{2}$	3 14 5 $\frac{1}{2}$	4 10 5 $\frac{1}{2}$	4 7 10 $\frac{1}{2}$	4 12 2 $\frac{1}{2}$	4 13 8	1 15 6 $\frac{1}{2}$	1 9 2 $\frac{1}{2}$
Total harvesting ..		4 15 9 $\frac{1}{2}$	3 5 2 $\frac{1}{2}$	5 1 6	4 0 6 $\frac{1}{2}$	4 7 14	5 9 8 $\frac{1}{2}$	3 14 5 $\frac{1}{2}$	4 10 5 $\frac{1}{2}$	—	—	5 14 11	4 9 2 $\frac{1}{2}$	—
Rent ..		1 5 0	1 5 0	1 0 0	1 5 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	2 5 0	2 5 0	1 10 0	1 9 9
Rates ..		4 0 0	4 0 0	5 5 3 $\frac{1}{2}$	5 5 2 $\frac{1}{2}$	5 0 0	5 5 8 $\frac{1}{2}$	5 5 8 $\frac{1}{2}$	5 5 8 $\frac{1}{2}$	7 7 5	5 4	6 0 0	4 4 7 $\frac{1}{2}$	
Establishment ..		1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads ..		2 9 0	2 9 0	2 8 3 $\frac{1}{2}$	2 10 2 $\frac{1}{2}$	2 9 8 $\frac{1}{2}$	2 9 8 $\frac{1}{2}$	2 9 8 $\frac{1}{2}$	2 9 8 $\frac{1}{2}$	3 12 5	2 15 4	2 15 9	2 4 7 $\frac{1}{2}$	
Farm cash cost ..		23 18 11	17 10 3 $\frac{1}{2}$	22 14 2 $\frac{1}{2}$	19 17 10	16 1 7 $\frac{1}{2}$	19 0 2 $\frac{1}{2}$	17 2 9 $\frac{1}{2}$	24 7 1	22 12 5 $\frac{1}{2}$	21 4 7 $\frac{1}{2}$	18 8 4 $\frac{1}{2}$	18 11 11 $\frac{1}{2}$	16 0 5 $\frac{1}{2}$
Transport and Grower's Representative ..		3 4 2 $\frac{1}{2}$	1 16 5 $\frac{1}{2}$	2 5 5 $\frac{1}{2}$	3 15 8	1 18 9 $\frac{1}{2}$	2 8 4 $\frac{1}{2}$	1 15 1 $\frac{1}{2}$	2 6 5 $\frac{1}{2}$	1 10 8 $\frac{1}{2}$	1 7 11	3 8 11 $\frac{1}{2}$	2 14 8 $\frac{1}{2}$	4 6 11 $\frac{1}{2}$
Total cash cost ..		26 18 1 $\frac{1}{2}$	19 6 9	24 19 8	23 13 1	17 15 5 $\frac{1}{2}$	21 8 7	18 17 10 $\frac{1}{2}$	26 13 6 $\frac{1}{2}$	24 3 2	22 12 6 $\frac{1}{2}$	21 17 4	21 6 3	20 7 5
Gross cash receipts ..		23 14 6 $\frac{1}{2}$	11 17 6 $\frac{1}{2}$	30 9 11	26 10 0 $\frac{1}{2}$	20 12 10 $\frac{1}{2}$	29 9 1 $\frac{1}{2}$	23 0 11 $\frac{1}{2}$	29 12 8 $\frac{1}{2}$	17 18 11 $\frac{1}{2}$	20 5 4 $\frac{1}{2}$	25 18 3 $\frac{1}{2}$	26 6 6 $\frac{1}{2}$	27 17 9 $\frac{1}{2}$
Cash {Profit ..		8 3 7 $\frac{1}{2}$	7 9 2 $\frac{1}{2}$	—	5 10 8	2 16 11 $\frac{1}{2}$	2 17 5 $\frac{1}{2}$	8 0 6 $\frac{1}{2}$	4 8 1	2 19 2 $\frac{1}{2}$	6 9 2 $\frac{1}{2}$	4 0 11 $\frac{1}{2}$	5 0 3 $\frac{1}{2}$	7 10 4 $\frac{1}{2}$
Residual values bt. fwd. ..		5 0	5 0	1 0 0	10 0	10 0	5 0	5 0	16 0	5 0	15 0	2 7 2	1 10 0	5 0
Gross cost ..		27 3 1 $\frac{1}{2}$	19 11 9	25 19 8	24 3 1	18 5 5 $\frac{1}{2}$	21 18 7	19 2 10 $\frac{1}{2}$	27 9 6 $\frac{1}{2}$	24 8 2	23 7 6 $\frac{1}{2}$	24 4 6	22 16 8	20 12 5
Resid. Cult. values cd. fwd. ..		5 9	12 6	11 8	1 3 7	8 6	1 1 9	18 7	1 2 4	2 3 8	2 4	13 6	14 9	11 10 $\frac{1}{2}$
Man. ..		8 0 0	1 0 0 9	2 16 5 $\frac{1}{2}$	17 8	6 9	11 7	9 9	8 13 10 $\frac{1}{2}$	2 11 3	1 5 3 $\frac{1}{2}$	1 4 6 $\frac{1}{2}$	15 2 $\frac{1}{2}$	10 8 $\frac{1}{2}$
Tops† ..		1 18 6	1 18 6	2 4 0	2 4 0	3 7 6	3 7 6	8 7 6	2 19 6	1 18 6	2 13 0	3 15 0	2 19 6	2 15 0
Total credits ..		5 4 8	8 11 9	5 11 8 $\frac{1}{2}$	4 5 8	4 2 9	5 0 10	4 15 10	7 16 8 $\frac{1}{2}$	4 12 0	8 19 7 $\frac{1}{2}$	5 13 0 $\frac{1}{2}$	4 9 5 $\frac{1}{2}$	8 17 7
Net cost ..		21 18 10 $\frac{1}{2}$	16 0 0	20 7 11 $\frac{1}{2}$	19 17 10	14 2 8 $\frac{1}{2}$	16 12 9	14 7 0 $\frac{1}{2}$	19 18 10 $\frac{1}{2}$	19 16 2	19 7 11	18 11 5 $\frac{1}{2}$	18 6 9 $\frac{1}{2}$	18 14 10
Net {Profit ..		1 15 7 $\frac{1}{2}$	—	4 2 5 $\frac{1}{2}$	10 1 11 $\frac{1}{2}$	6 12 2 $\frac{1}{2}$	6 10 2 $\frac{1}{2}$	12 16 4 $\frac{1}{2}$	8 13 11	9 18 10 $\frac{1}{2}$	—	17 5 $\frac{1}{2}$	7 6 9 $\frac{1}{2}$	7 19 8 $\frac{1}{2}$
Net {Loss ..		—	—	—	—	—	—	—	—	—	2 2 2 $\frac{1}{2}$	—	—	11 2 11 $\frac{1}{2}$

* Vide Appendix C.

† Vide Appendix D.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE.—continued.

Field Number .. .	175	176	178	179	180	181	182	184	185	186	187	188	189
	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.	\$ a. d.
Ploughing .. .	14 6 $\frac{1}{4}$	16 2 $\frac{1}{2}$	1 4 6 $\frac{1}{4}$	14 0 $\frac{1}{4}$	1 3 0 $\frac{1}{4}$	1 14 2 $\frac{1}{2}$	2 1 5 $\frac{1}{2}$	19 8	1 12 7	19 6	19 8	1 3 0	2 11 0 $\frac{1}{4}$
Sub-soiling .. .	—	—	2 9 $\frac{1}{2}$	7 10 $\frac{1}{2}$	3 5	6 4	10 3 $\frac{1}{2}$	—	—	—	—	—	4 0 $\frac{1}{2}$
Cultivating .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Steam tackle .. .	—	—	1 7 $\frac{1}{2}$	1 9 $\frac{1}{2}$	4 5 $\frac{1}{2}$	6 1 $\frac{1}{2}$	5 10 $\frac{1}{2}$	13 9 $\frac{1}{2}$	12 9 $\frac{1}{2}$	11 7 $\frac{1}{2}$	1 10 $\frac{1}{2}$	18 10 $\frac{1}{2}$	18 10 $\frac{1}{2}$
Harrowing .. .	9 11 $\frac{1}{2}$	5 0 $\frac{1}{2}$	1 7 $\frac{1}{2}$	2 6 $\frac{1}{2}$	5 5	1 3	11 6 $\frac{1}{2}$	10 6 $\frac{1}{2}$	11 10 $\frac{1}{2}$	14 8	18 1 $\frac{1}{2}$	6 10 $\frac{1}{2}$	3 8
Rolling .. .	1 8	2 1 $\frac{1}{2}$	4 7 $\frac{1}{2}$	—	—	—	—	—	—	—	—	—	—
Other work .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Preliminary cultivations .. .	1 0 2	1 8 4	1 18 6 $\frac{1}{2}$	1 6 8 $\frac{1}{2}$	1 16 4 $\frac{1}{2}$	8 11 3 $\frac{1}{2}$	2 16 3 $\frac{1}{2}$	1 17 0	2 16 10 $\frac{1}{2}$	2 4 3 $\frac{1}{2}$	3 13 11 $\frac{1}{2}$	3 10 7 $\frac{1}{2}$	4 5 0 $\frac{1}{2}$
Seed .. .	7 0	6 5	7 8	7 8	7 8	7 7	7 7	8 9	8 9	8 9	8 9	11 8	8 7
Drilling .. .	10	9 $\frac{1}{2}$	2 4	3 2 $\frac{1}{2}$	3 3	2 7	3 5 $\frac{1}{2}$	2 4	2 11	3 10 $\frac{1}{2}$	3 1	1 11 $\frac{1}{2}$	3 1 $\frac{1}{2}$
Bunching, singling and hand hoeing .. .	1 16 9	1 19 5 $\frac{1}{2}$	1 6 3 $\frac{1}{2}$	2 2 6 $\frac{1}{2}$	1 14 5	1 14 0	2 2 0 $\frac{1}{2}$	2 6 7 $\frac{1}{2}$	1 16 24	2 6 18	1 17 9 $\frac{1}{2}$	1 12 0 $\frac{1}{2}$	2 16 3 $\frac{1}{2}$
Horse hoeing .. .	8 4 $\frac{1}{2}$	8 6	7 1 $\frac{1}{2}$	—	—	7 9 $\frac{1}{2}$	15 1 $\frac{1}{2}$	11 6	16 1	19 1 $\frac{1}{2}$	—	14 4 $\frac{1}{2}$	11 4
Other work .. .	—	—	—	—	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations .. .	2 12 11 $\frac{1}{2}$	2 15 1 $\frac{1}{2}$	3 3 4 $\frac{1}{2}$	3 6 9 $\frac{1}{2}$	2 12 1 $\frac{1}{2}$	2 11 11	3 8 2 $\frac{1}{2}$	3 9 2 $\frac{1}{2}$	3 3 11 $\frac{1}{2}$	3 17 10 $\frac{1}{2}$	3 2 0 $\frac{1}{2}$	3 0 0	3 15 3 $\frac{1}{2}$
Applying manures .. .	4 9 $\frac{1}{2}$	5 2 2	5 9 2	5 5 $\frac{1}{2}$	5 2 $\frac{1}{2}$	1 5 7	1 19 14 $\frac{1}{2}$	3 10 $\frac{1}{2}$	3 8 8 $\frac{1}{2}$	3 4 9 $\frac{1}{2}$	3 8 3 $\frac{1}{2}$	1 5 6	1 18 5
Artificials* .. .	3 0 3 $\frac{1}{2}$	3 1 5 $\frac{1}{2}$	1 2 8 $\frac{1}{2}$	1 2 4	1 2 5	2 7 3 $\frac{1}{2}$	2 8 0 $\frac{1}{2}$	4 5 0	2 7 7	3 7 6	2 7 5	2 5 8 $\frac{1}{2}$	2 1 1
Dung* .. .	—	—	—	—	—	—	—	—	—	—	—	4 10 0	4 10 0
Total manures .. .	3 5 1	3 6 7 $\frac{1}{2}$	1 8 5 $\frac{1}{2}$	1 7 9 $\frac{1}{2}$	1 7 7 $\frac{1}{2}$	7 2 2 $\frac{1}{2}$	4 8 10 $\frac{1}{2}$	2 10 10 $\frac{1}{2}$	2 12 3 $\frac{1}{2}$	2 10 8 $\frac{1}{2}$	8 1 2 $\frac{1}{2}$	8 9 6	—
Lifting .. .	8 11 $\frac{1}{2}$	9 2	7 8 $\frac{1}{2}$	8 6 $\frac{1}{2}$	7 7 $\frac{1}{2}$	13 10 $\frac{1}{2}$	11 0 $\frac{1}{2}$	8 6 $\frac{1}{2}$	10 10 $\frac{1}{2}$	9 11	7 11	14 7	—
Pull top and lumping .. .	3 13 6 $\frac{1}{2}$	3 18 8	1 8 6	1 8 3	1 9 6 $\frac{1}{2}$	2 3 11 $\frac{1}{2}$	3 19 3 $\frac{1}{2}$	2 15 7 $\frac{1}{2}$	2 16 6 $\frac{1}{2}$	2 15 9 $\frac{1}{2}$	2 13 8 $\frac{1}{2}$	2 10 8	2 9 6
Loading and haulage .. .	4 2 6	4 7 10	3 5 2 $\frac{1}{2}$	3 4 10	3 7 11 $\frac{1}{2}$	4 10 11 $\frac{1}{2}$	8 2 0 $\frac{1}{2}$	4 14 8 $\frac{1}{2}$	5 3 6 $\frac{1}{2}$	5 7 11 $\frac{1}{2}$	1 7 3 $\frac{1}{2}$	15 5 $\frac{1}{2}$	3 18 7 $\frac{1}{2}$
Total harvesting .. .	1 10 0	1 10 0	15 8 $\frac{1}{2}$	15 8 $\frac{1}{2}$	1 10 0	1 10 0	1 10 0	2 0 0	2 0 0	2 0 0	2 0 0	1 4 0	1 4 0
Rates .. .	4 0	4 0	4 4 $\frac{1}{2}$	4 7 $\frac{1}{2}$	4 7 $\frac{1}{2}$	5 11 $\frac{1}{2}$	5 11 $\frac{1}{2}$	15 0	15 0	15 0	15 0	5 4	5 4
Establishment .. .	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads .. .	2 14 0	2 14 0	2 0 4 $\frac{1}{2}$	2 0 4 $\frac{1}{2}$	2 15 11 $\frac{1}{2}$	2 15 11 $\frac{1}{2}$	8 15 0	3 15 0	3 15 0	3 15 0	3 15 0	2 9 4	2 9 4
Farm cash cost .. .	13 14 8 $\frac{1}{2}$	14 6 11 $\frac{1}{2}$	11 10 11	11 6 0 $\frac{1}{2}$	11 4 5	20 12 10 $\frac{1}{2}$	24 9 8 $\frac{1}{2}$	18 4 9 $\frac{1}{2}$	17 10 3	17 17 5 $\frac{1}{2}$	17 12 2 $\frac{1}{2}$	20 14 9 $\frac{1}{2}$	28 12 6 $\frac{1}{2}$
Transport and Grower's Representative .. .	3 1 5	2 12 5 $\frac{1}{2}$	1 8 0 $\frac{1}{2}$	1 3 0 $\frac{1}{2}$	1 3 0 $\frac{1}{2}$	1 1 1 $\frac{1}{2}$	1 9 1 $\frac{1}{2}$	1 13 9	1 13 9	1 13 9	1 13 9	2 4 1	3 8 6 $\frac{1}{2}$
Total cash cost .. .	16 16 1 $\frac{1}{2}$	16 19 4 $\frac{1}{2}$	12 18 11 $\frac{1}{2}$	12 9 1 $\frac{1}{2}$	13 7 5 $\frac{1}{2}$	21 14 0 $\frac{1}{2}$	25 18 10	19 18 6 $\frac{1}{2}$	19 4 0	19 11 2 $\frac{1}{2}$	19 5 11 $\frac{1}{2}$	22 18 10 $\frac{1}{2}$	26 16 1
Gross cash receipts .. .	23 7 8 $\frac{1}{2}$	20 9 8 $\frac{1}{2}$	12 10 8 $\frac{1}{2}$	12 10 8 $\frac{1}{2}$	12 10 8 $\frac{1}{2}$	16 16 9	20 19 11 $\frac{1}{2}$	18 4 5	18 4 5	18 4 5	18 4 5	18 10 10 $\frac{1}{2}$	22 16 7
Cash {Profit .. .	6 11 7	8 10 1	—	8 3 $\frac{1}{2}$	1 7 $\frac{1}{2}$	—	4 17 3 $\frac{1}{2}$	4 18 10 $\frac{1}{2}$	1 14 1 $\frac{1}{2}$	19 7	1 6 9 $\frac{1}{2}$	1 1 6 $\frac{1}{2}$	9 8 0 $\frac{1}{2}$
Residual values bt. fwd. .. .	7 6	5 0	10 0	1 0 0	5 0	5 10	17 1	14 3	8 6 $\frac{1}{2}$	12 0	14 4	18 3	5 0
Gross cost .. .	17 3 7 $\frac{1}{2}$	17 4 4 $\frac{1}{2}$	12 18 11 $\frac{1}{2}$	12 19 1 $\frac{1}{2}$	13 7 5 $\frac{1}{2}$	21 19 0 $\frac{1}{2}$	26 3 10	20 13 6 $\frac{1}{2}$	21 9 0	21 16 2 $\frac{1}{2}$	21 10 11 $\frac{1}{2}$	23 8 10 $\frac{1}{2}$	27 1 1
Resid. Cult. values cd. fwd. .. .	6 3	6 4 $\frac{1}{2}$	5 3	12 9	5 10	17 1	14 3	8 6 $\frac{1}{2}$	12 0	14 4	18 3	10 9	14 4
Man. .. .	12 10 $\frac{1}{2}$	12 8 $\frac{1}{2}$	13 0 $\frac{1}{2}$	12 9 $\frac{1}{2}$	12 10 $\frac{1}{2}$	2 9 9	2 4 4 $\frac{1}{2}$	1 6 1	1 6 1	2 13 5 $\frac{1}{2}$	2 15 1 $\frac{1}{2}$	2 15 5 $\frac{1}{2}$	2 15 5 $\frac{1}{2}$
Total credits .. .	2 12 6	2 5 0	1 4 9 $\frac{1}{2}$	1 9 9	1 4 9	2 9 6	2 9 6	2 18 6	2 18 6	2 18 6	2 18 6	2 4 0	2 4 0
Total .. .	3 11 7 $\frac{1}{2}$	3 4 1 $\frac{1}{2}$	2 3 0 $\frac{1}{2}$	2 15 3 $\frac{1}{2}$	2 3 5 $\frac{1}{2}$	5 16 4	5 8 1 $\frac{1}{2}$	4 13 1 $\frac{1}{2}$	4 16 7	4 18 11	5 8 2 $\frac{1}{2}$	5 18 6 $\frac{1}{2}$	5 18 6 $\frac{1}{2}$
Net cost .. .	13 12 0	14 0 8 $\frac{1}{2}$	10 15 11	10 3 9 $\frac{1}{2}$	11 4 0	16 2 8 $\frac{1}{2}$	20 15 8 $\frac{1}{2}$	16 0 4 $\frac{1}{2}$	16 12 5	16 17 3 $\frac{1}{2}$	16 8 1 $\frac{1}{2}$	17 15 8 $\frac{1}{2}$	21 7 7 $\frac{1}{2}$
Net {Profit .. .	9 15 8 $\frac{1}{2}$	6 9 2 $\frac{1}{2}$	1 14 9 $\frac{1}{2}$	2 6 10 $\frac{1}{2}$	1 6 8 $\frac{1}{2}$	14 0 $\frac{1}{2}$	4 3 $\frac{1}{2}$	2 4 0 $\frac{1}{2}$	1 12 0	1 7 1 $\frac{1}{2}$	1 16 8 $\frac{1}{2}$	4 4 10	1 8 11 $\frac{1}{2}$
Net {Loss .. .	—	—	—	—	—	—	—	—	—	—	—	—	—

* Vide Appendix C.

† Vide Appendix D.

‡ Includes Sludge.

Appendix E.

FIELD COSTS AND RETURNS PER ACRE—continued.

Field Number	190	191	192	193	194	195	196	197	198	199
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ploughing	1 3 4½	1 7 6½	1 3 4½	18 5½	1 3 1½	19 0	18 8	1 11 3½	16 6	15 5½
Sub-soiling	—	—	1 2 11½	—	—	9 3½	—	—	—	—
Cultivating	4 0½	9 11½	6 1	12 4	11 7½	9 1½	7 5½	4 1	5 7½	8 6½
Steam tackle	—	—	—	—	—	—	—	—	—	—
Harrowing	—	1 8½	5 9½	3 9	8 1½	5 10½	5 9½	5 5½	6 10½	5 0½
Rolling	6 11½	7 3	9 5½	5 9½	8 10½	8 7½	5 5	6 2½	10 1½	5 4½
Other work	1 3	1 11½	—	—	—	—	—	—	—	1 9½
Preliminary cultivations	1 15 7½	2 8 6½	3 7 8	2 0 3½	2 6 8½	2 6 11½	1 17 3½	2 7 0½	1 19 1½	1 16 3
Seed	8 2	7 3½	11 8	11 8	10 6	11 8	8 2	10 6	10 6	11 8
Drilling	1 6½	2 6	1 4½	1 8	1 6½	1 6½	3 5	4 4½	5 10	1 7½
Bunching, singling and hand hoeing	2 12 0	2 0 0	2 5 10½	2 1 2	1 13 8	1 18 11½	2 13 5	2 19 8	4 14 6	—
Horse hoeing	13 10½	16 0½	12 2½	9 10	8 2½	7 11½	13 6½	11 9½	7 9½	9 1
Other work	2 3	—	—	—	—	—	—	—	—	—
Seed, drilling and after cultivations	3 17 10	3 5 10½	3 11 1½	3 8 11	2 13 11½	2 15 1½	3 13 10½	4 0 0½	4 3 9½	8 16 10½
Applying manures	1 6½	2 2	4 2	2 8½	3 3	3 8	1 4 11	1 14 8½	1 6 6½	1 2½
Artificials*	1 1 10½	16 2½	5 6 6½	5 12 11	5 2 10½	4 18 9½	2 7 6	17 0	17 0	1 4 7
Dung*	—	—	—	—	—	—	5 10 6½	3 15 0	3 0 0	—
Total manures	1 3 5	18 4½	5 10 8½	5 15 7½	5 6 1½	5 2 5½	9 2 11½	6 6 8½	5 3 6	1 5 9½
Lifting	8 2½	?	?	?	?	?	12 9	8 5½	12 10	11 8½
Pull, top and lumping	2 5 0	?	?	?	?	?	2 11 7½	4 13 8	3 17 6½	4 0 0
Loading and haulage†	1 6 0½	?	?	?	?	?	2 6 4½	1 4 11½	1 10 6	1 14 10½
Total harvesting	3 19 3	?	?	?	?	?	5 9 9½	6 7 1½	6 0 10½	6 6 7
Rent	2 0 0	2 0 0	1 10 0	1 10 0	1 10 0	1 10 0	1 5 6	1 10 0	1 10 0	4 0 0
Rates	12 6	12 6	5 0	5 0	5 0	5 0	4 10	3 4½	8 4½	8 6
Establishment	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Total overheads	3 12 6	3 12 6	2 15 0	2 15 0	2 15 0	2 15 0	2 10 4	2 18 4½	2 18 4½	5 8 6
Farm cash cost	14 8 7½	?	?	?	?	?	22 14 2½	21 14 3½	20 0 8½	20 14 0½
Transport and Grower's Representative	2 7 11	Costs incomplete						1 16 1½	1 17 6	1 10 6½
Total cash cost	16 16 6½							24 10 4½	23 11 9½	21 18 2½
Gross cash receipts	27 10 4							26 12 1½	15 10 5½	23 18 7½
Cash { Profit	10 13 9½							2 1 9½	8 1 8½	1 14 1½
Residual values bt. fwd.	2 5 0							5 0	5 0	5 0
Gross cost	19 1 6½							24 16 4½	23 16 9½	22 3 2½
Resid. Cult. values cd. fwd.	12 4½							12 1½	8 9½	10 8½
Man.	10 2½							3 5 11½	2 1 9	1 14 3
Tops†	2 14 0							2 2 9	3 0 0	3 17 0
Total credits	3 16 6½							6 0 10	5 2 1½	4 7 3½
Net cost	15 5 0							18 14 6½	18 6 3	17 1 1½
Net { Profit	12 5 4							7 17 7½	2 15 9½	5 16 4½
Loss	—							—	1 10 7½	—

* Vide Appendix C.

† Vide Appendix D.

APPENDIX F.
FIELD COSTS AND RETURNS PER WASHED TON.

Field Number	1	2	3	4	5	6	7	8	9	10	12	13	14	15	16
	\$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.	$ s. d.
Preliminary cultivations .. .	12 7½	8 2½	5 7	6 1	7 1½	7 7½	2 5	14 4½	10 8½	6 0½	7 4½	3 3	7 4½	4 9	17 1½
Seed, drilling and after cultivations .. .	10 6	7 2½	7 1½	8 9½	9 2½	10 7	5 2½	5 5½	7 9½	5 9	7 5	19 11½	8 1½	17 7	
Manures .. .	8 1	8 6½	11 0½	19 2	1 11½	7 10½	4 6½	—	—	4 9½	9 1½	7 10½	1 1 8	17 4½	1 9 5½
Harvesting .. .	14 7	7 6½	7 7½	7 10½	6 11½	8 4½	7 6½	8 9½	7 11	8 8½	14 1	11 3½	15 7½	10 8	17 5½
Overheads .. .	17 2½	5 11½	5 11½	5 11½	5 11½	6 2½	6 2½	6 2	6 2	6 3	6 7½	8 10½	8 10½	7 4½	7 4½
Farm cash cost .. .	9 12 10	1 17 6½	1 18 1½	2 7 10½	2 11 2½	2 0 4½	1 14 9½	1 12 9½	1 9 11	2 2 11½	1 15 8	8 10 10½	2 4 9½	4 9 0	
Transport and Grower's rep'ntative .. .	4 1	8 11½	8 11½	8 11½	3 11½	3 11½	3 11½	8 6½	3 7½	3 5½	6 11½	5 10½	4 7½	5 0½	5 8
Total cash cost .. .	2 16 11	2 1 5½	2 2 1	2 11 9½	2 15 2	2 4 4½	1 9 7½	1 18 4	1 16 2½	1 13 4½	2 9 11	2 1 1½	8 15 5½	2 9 10½	4 14 8
Gross cash receipts .. .	2 16 1½	2 17 6½	2 17 6½	2 17 6½	2 17 6½	2 17 6½	2 17 6½	2 17 8½	2 11 10	2 19 4½	2 16 5	2 16 8½	2 18 10½	2 16 4	2 14 2½
Cash {Profit .. .	—	16 1	16 5½	—	5 8½	2 4½	13 2	1 7 10½	15 7½	1 6 0	6 6	15	—	16 7	3 0 0½
Resid. Vals. bt. fwd. .. .	2 5½	3 1½	1 3½	1 3½	1 3½	3 1½	5 2½	3 5	8 6	1 1½	7 5½	2 10 6½	10 2	5 11½	1 1½
Gross cost .. .	2 19 4½	2 4 6½	2 8 4½	2 12 7½	2 16 5½	2 7 5½	1 14 10½	2 1 9	1 19 7½	1 14 6	2 1 9	2 1 8½	4 5 7½	2 15 0½	4 15 4½
Total credits .. .	17 9	15 7½	11 10	18 11½	16 3½	18 9	7 10½	10 5½	10 10½	9 2½	18 8½	13 0½	18 11	18 5½	19 6½
Net cost .. .	2 1 7½	1 8 11	1 11 6½	1 18 5½	2 0 2½	1 13 8½	1 7 0	1 11 4	1 8 8½	1 5 3½	1 16 10½	1 8 8	8 12 6½	2 2 4½	8 15 10
Net {Profit .. .	14 6½	1 8 7½	1 6 11½	19 0½	17 4	1 8 9½	1 10 6½	1 6 4½	1 8 1½	1 14 0½	19 6½	1 8 0½	—	18 11½	1 1 7½

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Field Number	17	18	22	23	24	25	26	27	28	29	30	31	32	33	34
	\$ s. d.														
Preliminary cultivations .. .	9 6	6 0	6 10½	5 5½	4 4	4 5½	4 9½	4 5	7 6½	3 4½	2 11½	8 10½	15 5½	6 10½	4 5½
Seed, drilling and after cultivations .. .	9 8½	6 3½	10 0	7 4½	8 3½	11 9	5 6½	6 2½	7 11½	7 6	6 7½	1 2 9½	12 2	7 10½	
Manures .. .	1 7 3	1 1 8½	3 9½	6 4½	10 3½	10 24	17 6½	7 3½	16 9	6 6½	5 10½	1 3 11	2 2 0½	5 0½	1 0 0½
Harvesting .. .	10 10½	8 4½	10 10½	18 7½	14 9	12 7½	8 2½	9 3½	11 10	11 10½	18 11	1 10 8½	19 8½	12 1½	
Overheads .. .	7 4	5 5	3 10	8 10	3 10	3 10	4 14	4 2½	6 4½	6 10½	5 8½	8 3½	13 8½	7 2½	5 0½
Farm cash cost .. .	3 4 8½	2 7	1 15 4½	1 16 9	2 1 5½	2 2 10½	1 19 7	1 10 8½	2 7 10½	1 16 11½	1 13 1	3 4 5½	6 4 2½	2 10 7	2 9 6
Transport and Grower's rep'ntative .. .	7 5½	7 6	4 11½	4 11½	4 11½	4 11½	7 7½	6 8½	8 2½	6 11½	7 11	7 3½	8 11½	7 4½	8 4
Total cash cost .. .	3 12 1½	2 15 3½	2 0 4½	2 1 8½	2 6 5½	2 7 9½	2 7 2½	1 17 0	2 16 1½	2 8 1½	2 1 0	3 11 9½	6 13 2½	2 17 11½	2 12 10
Gross cash receipts .. .	3 0 4	3 0 2½	2 14 2½	2 14 2½	2 14 2½	2 14 2½	2 14 7½	2 18 1½	2 16 7½	2 17 1½	2 17 10½	2 18 7½	2 15 0½	2 12 9½	2 13 10½
Cash {Profit .. .	11 9½	—	4 10½	13 10½	12 6½	7 9½	6 5	7 4½	1 1 1½	6	14 0	16 10½	13 2	8 17 5	5 2
Resid. Vals. bt. fwd. .. .	1 0½	9½	5½	8 10½	1 2 5½	1 8 2	2 8 2	2 7 8½	1 17 5½	2 16 6½	2 5 14	2 1 6½	1 24	8 4	8 9½
Gross cost .. .	8 13 2½	2 16 0½	2 0 9½	2 5 7	2 8 2	2 8 8½	2 7 8½	1 17 5½	2 16 6½	2 5 14	2 1 6½	8 12 11½	8 6 8½	2 16 7½	
Total credits.. .	1 0 2	16 9	7 1	10 8	9 2½	9 7½	11 8	6 11	11 10½	10 4	11 6½	1 0 8½	1 8 4	18 5	15 10
Net cost .. .	2 13 0½	1 19 3½	1 13 8½	1 16 4	1 18 11½	1 19 1	1 16 0½	1 10 6½	2 4 10	1 14 9½	1 9 11½	2 12 8	5 6 4½	2 12 10½	2 0 9½
Net {Profit .. .	7 8½	1 0 10½	1 0 6½	18 10½	15 8½	15 12	18 7	1 7 7	11 9½	1 2 4	1 7 10½	5 11½	—	18 1½	
Net {Loss .. .	—	—	—	—	—	—	—	—	—	—	—	2 10 7½	—	1	—

Appendix F.

FIELD COSTS AND RETURNS PER WASHED TON—continued.

Field Number	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Preliminary cultivations ..	£ 4 11 $\frac{1}{2}$	£ 8 9 $\frac{1}{2}$	£ 5 6 $\frac{1}{2}$	£ 6 7 $\frac{1}{2}$	£ 6 2 $\frac{1}{2}$	£ 14 4 $\frac{1}{2}$	£ 16 2 $\frac{1}{2}$	£ 3 0 $\frac{1}{2}$	£ 10 6 $\frac{1}{2}$	£ 5 7 $\frac{1}{2}$	£ 6 9 $\frac{1}{2}$	£ 7 11 $\frac{1}{2}$	£ 7 1 $\frac{1}{2}$	£ 4 8 $\frac{1}{2}$	£ 7 11 $\frac{1}{2}$
Seed, drilling and after cultivations ..	7 2 $\frac{1}{2}$	9 1 $\frac{1}{2}$	7 4 $\frac{1}{2}$	11 0 $\frac{1}{2}$	19 2 $\frac{1}{2}$	18 7 $\frac{1}{2}$	16 10 $\frac{1}{2}$	7 4 $\frac{1}{2}$	10 3 $\frac{1}{2}$	7 9 $\frac{1}{2}$	9 2 $\frac{1}{2}$	7 7 $\frac{1}{2}$	12 6 $\frac{1}{2}$	9 0 $\frac{1}{2}$	5 11 $\frac{1}{2}$
Manures ..	1 5 7 $\frac{1}{2}$	1 3 5 $\frac{1}{2}$	1 0 4 $\frac{1}{2}$	4 11 $\frac{1}{2}$	1 6 5 $\frac{1}{2}$	1 11 12 $\frac{1}{2}$	1 8 0 $\frac{1}{2}$	7 5 $\frac{1}{2}$	8 10 $\frac{1}{2}$	8 1 $\frac{1}{2}$	1 3 10 $\frac{1}{2}$	7 5 $\frac{1}{2}$	10 10 $\frac{1}{2}$	11 6 $\frac{1}{2}$	15 2 $\frac{1}{2}$
Harvesting ..	17 8 $\frac{1}{2}$	10 3 $\frac{1}{2}$	10 8 $\frac{1}{2}$	16 5 $\frac{1}{2}$	18 1 $\frac{1}{2}$	18 9 $\frac{1}{2}$	12 4 $\frac{1}{2}$	9 9 $\frac{1}{2}$	8 10 $\frac{1}{2}$	12 6 $\frac{1}{2}$	14 2 $\frac{1}{2}$	12 6 $\frac{1}{2}$	12 6 $\frac{1}{2}$	9 11 $\frac{1}{2}$	9 11 $\frac{1}{2}$
Overheads ..	6 6	5 7	5 11 $\frac{1}{2}$	7 7 $\frac{1}{2}$	5 9 $\frac{1}{2}$	10 9 $\frac{1}{2}$	6 0 $\frac{1}{2}$	8 2 $\frac{1}{2}$	7 4 $\frac{1}{2}$	8 2 $\frac{1}{2}$	8 2 $\frac{1}{2}$	8 2 $\frac{1}{2}$	8 2 $\frac{1}{2}$	8 5 $\frac{1}{2}$	8 5 $\frac{1}{2}$
Farm cash cost ..	3 2 0 $\frac{1}{2}$	2 17 2 $\frac{1}{2}$	2 10 0	2 6 9	4 3 8 $\frac{1}{2}$	4 2 6 $\frac{1}{2}$	4 4 3	1 13 8 $\frac{1}{2}$	2 6 7 $\frac{1}{2}$	2 0 2 $\frac{1}{2}$	3 1 3 $\frac{1}{2}$	2 3 9	2 11 2 $\frac{1}{2}$	2 6 0 $\frac{1}{2}$	2 7 5 $\frac{1}{2}$
Transport and Grower's rep'tative ..	8 1	4 7	7 8 $\frac{1}{2}$	9 0 $\frac{1}{2}$	8 4	9 4 $\frac{1}{2}$	8 4 $\frac{1}{2}$	2 5	5 9	5 8 $\frac{1}{2}$	5 10 $\frac{1}{2}$	8 8	8 8	8 8	4 10
Total cash cost ..	3 10 1 $\frac{1}{2}$	3 1 9 $\frac{1}{2}$	2 17 3 $\frac{1}{2}$	2 15 9 $\frac{1}{2}$	4 12 0 $\frac{1}{2}$	4 11 10 $\frac{1}{2}$	4 12 7 $\frac{1}{2}$	1 16 13	2 12 4 $\frac{1}{2}$	2 5 10 $\frac{1}{2}$	3 7 2	2 12 5	2 19 10 $\frac{1}{2}$	2 14 8 $\frac{1}{2}$	2 12 3 $\frac{1}{2}$
Gross cash receipts ..	2 16 11 $\frac{1}{2}$	2 16 11 $\frac{1}{2}$	2 16 10 $\frac{1}{2}$	2 14 6 $\frac{1}{2}$	2 16 11 $\frac{1}{2}$	2 16 10 $\frac{1}{2}$	2 17 5 $\frac{1}{2}$	2 11 2 $\frac{1}{2}$	2 13 9 $\frac{1}{2}$	2 14 5	2 16 1 $\frac{1}{2}$	2 16 9 $\frac{1}{2}$	2 16 9	2 14 9	2 14 9
Cash {Profit ..	13 2	4 9 $\frac{1}{2}$	—	4 $\frac{1}{2}$	1 3	1 15 1 $\frac{1}{2}$	1 15 0 $\frac{1}{2}$	1 15 2 $\frac{1}{2}$	—	—	—	4 4 $\frac{1}{2}$	—	2 0 $\frac{1}{2}$	2 0 $\frac{1}{2}$
Resid. Vals. bt. fwd.	2 9	7	6 $\frac{1}{2}$	5 7	9 3 $\frac{1}{2}$	1 2 $\frac{1}{2}$	1 0 $\frac{1}{2}$	1 7 $\frac{1}{2}$	8 8	1 8 $\frac{1}{2}$	8 $\frac{1}{2}$	1 1 $\frac{1}{2}$	1 1 $\frac{1}{2}$	1 1 $\frac{1}{2}$	8 $\frac{1}{2}$
Gross cost ..	3 12 10 $\frac{1}{2}$	3 2 4 $\frac{1}{2}$	2 17 10	3 1 4 $\frac{1}{2}$	5 1 3 $\frac{1}{2}$	4 13 1 $\frac{1}{2}$	4 13 8 $\frac{1}{2}$	1 17 9 $\frac{1}{2}$	2 13 1 $\frac{1}{2}$	2 7 7	3 7 10 $\frac{1}{2}$	2 13 6 $\frac{1}{2}$	3 0 11 $\frac{1}{2}$	2 15 9 $\frac{1}{2}$	2 13 0
Total credits ..	18 2 $\frac{1}{2}$	16 11 $\frac{1}{2}$	17 2	10 8	13 1 $\frac{1}{2}$	1 3 3 $\frac{1}{2}$	1 3 1	12 1 $\frac{1}{2}$	16 8 $\frac{1}{2}$	14 9	19 8 $\frac{1}{2}$	9 6 $\frac{1}{2}$	9 11	10 0 $\frac{1}{2}$	12 5 $\frac{1}{2}$
Net cost ..	2 14 8 $\frac{1}{2}$	2 6 9 $\frac{1}{2}$	2 0 8	2 11 1 $\frac{1}{2}$	4 8 2 $\frac{1}{2}$	3 9 10 $\frac{1}{2}$	3 10 7 $\frac{1}{2}$	1 5 7 $\frac{1}{2}$	1 16 2 $\frac{1}{2}$	1 12 10	2 8 1 $\frac{1}{2}$	2 11 0 $\frac{1}{2}$	2 5 9	2 0 6 $\frac{1}{2}$	2 5 9
Net {Profit ..	2 3 $\frac{1}{2}$	10 6 $\frac{1}{2}$	16 2 $\frac{1}{2}$	3 5	—	1 11 3	13 0	13 2 $\frac{1}{2}$	1 5 7	17 0	1 1 7	8 0	12 9 $\frac{1}{2}$	5 8 $\frac{1}{2}$	11 0
Net {Loss ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Field Number	50	51	52	53	55	56	57	59	61	62	63	64	65	66	67
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Preliminary cultivations ..	£ 8 11	£ 14 10	£ 1 4 2	£ 8 6	£ 10 0 $\frac{1}{2}$	£ 9 10 $\frac{1}{2}$	£ 10 4 $\frac{1}{2}$	£ 3 8	£ 4 7 $\frac{1}{2}$	£ 7 11 $\frac{1}{2}$	£ 4 4 $\frac{1}{2}$	£ 3 7 $\frac{1}{2}$	£ 5 10 $\frac{1}{2}$	£ 5 7 $\frac{1}{2}$	£ 6 2 $\frac{1}{2}$
Seed, drilling and after cultivations ..	10 6	1 1 9 $\frac{1}{2}$	1 12 11 $\frac{1}{2}$	10 8 $\frac{1}{2}$	11 10 $\frac{1}{2}$	10 0 $\frac{1}{2}$	11 3 $\frac{1}{2}$	11 5 $\frac{1}{2}$	4 11 $\frac{1}{2}$	10 0 $\frac{1}{2}$	9 9 $\frac{1}{2}$	8 4 $\frac{1}{2}$	12 5	12 3	15 6
Manures ..	11 8 $\frac{1}{2}$	19 2 $\frac{1}{2}$	1 7 $\frac{1}{2}$	18 4	14 0 $\frac{1}{2}$	16 2 $\frac{1}{2}$	9 1 $\frac{1}{2}$	8 3	12 3 $\frac{1}{2}$	9 0 $\frac{1}{2}$	10 2 $\frac{1}{2}$	13 11 $\frac{1}{2}$	9 1 $\frac{1}{2}$	1 12 11 $\frac{1}{2}$	1 12 11 $\frac{1}{2}$
Harvesting ..	13 7	2 0 0 $\frac{1}{2}$	1 14 1 $\frac{1}{2}$	12 8 $\frac{1}{2}$	11 3 $\frac{1}{2}$	14 11 $\frac{1}{2}$	11 1 $\frac{1}{2}$	16 6 $\frac{1}{2}$	13 6 $\frac{1}{2}$	19 6 $\frac{1}{2}$	14 5 $\frac{1}{2}$	1 3 0	15 3	1 1 11 $\frac{1}{2}$	1 2 7
Overheads ..	7 7 $\frac{1}{2}$	10 5 $\frac{1}{2}$	5 10 $\frac{1}{2}$	8 1 $\frac{1}{2}$	8 1	8 1 $\frac{1}{2}$	8 1	4 0 $\frac{1}{2}$	5 4	5 1 $\frac{1}{2}$	6 7 $\frac{1}{2}$	6 3 $\frac{1}{2}$	5 9 $\frac{1}{2}$	5 5 2 $\frac{1}{2}$	5 5 2 $\frac{1}{2}$
Farm cash cost ..	2 12 4 $\frac{1}{2}$	6 6 4 $\frac{1}{2}$	2 15 8	2 15 3 $\frac{1}{2}$	2 10 1 $\frac{1}{2}$	2 10 0 $\frac{1}{2}$	2 8 6 $\frac{1}{2}$	1 19 4 $\frac{1}{2}$	2 11 11 $\frac{1}{2}$	2 3 11 $\frac{1}{2}$	2 15 6 $\frac{1}{2}$	2 8 11 $\frac{1}{2}$	2 15 2 $\frac{1}{2}$	4 2 5 $\frac{1}{2}$	4 2 5 $\frac{1}{2}$
Transport and Grower's rep'tative ..	4 9 $\frac{1}{2}$	10 10 $\frac{1}{2}$	17 8 $\frac{1}{2}$	9 6 $\frac{1}{2}$	5 2 $\frac{1}{2}$	5 2 $\frac{1}{2}$	5 2 $\frac{1}{2}$	6 7 $\frac{1}{2}$	5 5 $\frac{1}{2}$	5 1 $\frac{1}{2}$	5 8 $\frac{1}{2}$	5 14	5 6 $\frac{1}{2}$	8 0 $\frac{1}{2}$	8 0 $\frac{1}{2}$
Total cash cost ..	2 17 2 $\frac{1}{2}$	6 17 2 $\frac{1}{2}$	6 2 0 $\frac{1}{2}$	3 5 2 $\frac{1}{2}$	3 0 6 $\frac{1}{2}$	3 4 4	2 15 3	2 15 2 $\frac{1}{2}$	2 4 10 $\frac{1}{2}$	2 17 6	2 9 1 $\frac{1}{2}$	3 1 3 $\frac{1}{2}$	2 14 1	3 0 0 $\frac{1}{2}$	4 10 6
Gross cash receipts ..	2 17 11 $\frac{1}{2}$	2 11 2	2 14 6 $\frac{1}{2}$	2 15 10 $\frac{1}{2}$	2 16 3 $\frac{1}{2}$	2 16 3 $\frac{1}{2}$	2 16 4 $\frac{1}{2}$	2 16 14 $\frac{1}{2}$	2 17 2 $\frac{1}{2}$	2 18 6 $\frac{1}{2}$	2 15 5 $\frac{1}{2}$	2 19 11 $\frac{1}{2}$	2 15 11 $\frac{1}{2}$	2 15 10 $\frac{1}{2}$	2 15 10 $\frac{1}{2}$
Cash {Profit ..	—	4 6 0 $\frac{1}{2}$	3 7 6	9 3 $\frac{1}{2}$	4 3	8 0 $\frac{1}{2}$	—	—	—	—	5 9 $\frac{1}{2}$	—	4 9 $\frac{1}{2}$	1 14 7 $\frac{1}{2}$	—
Resid. Vals. bt. fwd.	8	9 0 $\frac{1}{2}$	6 4 $\frac{1}{2}$	7 9 $\frac{1}{2}$	7 2 $\frac{1}{2}$	4 10 $\frac{1}{2}$	2 7	4 10 $\frac{1}{2}$	5	6 $\frac{1}{2}$	1 0 $\frac{1}{2}$	4 0 $\frac{1}{2}$	1 3 $\frac{1}{2}$	10 11 $\frac{1}{2}$	11 11 $\frac{1}{2}$
Gross cost ..	2 17 10 $\frac{1}{2}$	7 6 2 $\frac{1}{2}$	6 8 5	8 12 11 $\frac{1}{2}$	8 1 2 $\frac{1}{2}$	3 4 11 $\frac{1}{2}$	2 17 10	3 0 1	2 5 3 $\frac{1}{2}$	2 18 0 $\frac{1}{2}$	2 10 1 $\frac{1}{2}$	3 5 4	2 15 4 $\frac{1}{2}$	3 1 7 $\frac{1}{2}$	4 11 6 $\frac{1}{2}$
Total credits ..	12 0 $\frac{1}{2}$	1 3 1 $\frac{1}{2}$	10 7	14 7 $\frac{1}{2}$	14 1 $\frac{1}{2}$	15 2 $\frac{1}{2}$	11 3	9 8 $\frac{1}{2}$	8 1	9 1 $\frac{1}{2}$	10 1	9 5 $\frac{1}{2}$	10 9 $\frac{1}{2}$	1 1 9 $\frac{1}{2}$	1 1 9 $\frac{1}{2}$
Net cost ..	2 5 9 $\frac{1}{2}$	6 3 0 $\frac{1}{2}$	5 17 10	2 18 4	2 7 1	2 9 9 $\frac{1}{2}$	2 6 7	2 10 4 $\frac{1}{2}$	1 15 11 $\frac{1}{2}$	2 9 11 $\frac{1}{2}$	2 1 0	2 15 3	2 5 10 $\frac{1}{2}$	3 9 8 $\frac{1}{2}$	2 10 10 $\frac{1}{2}$
Net {Profit ..	12 1 $\frac{1}{2}$	—	3 11 10 $\frac{1}{2}$	3 3 8 $\frac{1}{2}$	2 5 $\frac{1}{2}$	—	9 2 $\frac{1}{2}$	6 6 $\frac{1}{2}$	9 8 $\frac{1}{2}$	5 9	1 0 4 $\frac{1}{2}$	7 3 $\frac{1}{2}$	17 6 $\frac{1}{2}$	—	14 0 $\frac{1}{2}$
Net {Loss ..	—	—	—	—	—	—	—	—	—	—	—	—	—	5 1 $\frac{1}{2}$	—

Appendix F.

FIELD COSTS AND RETURNS PER WASHED TON—*continued.*

Field Number	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	
	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	
Preliminary cultivations ..	\$ 7 10	9 6 <i>1</i>	13 4 <i>1</i>	13 8	6 3 <i>1</i>	9 8 <i>1</i>	8 8 <i>1</i>	8 2 <i>1</i>	9 6 <i>1</i>	4 7 <i>1</i>	7 8 <i>1</i>	9 11 <i>1</i>	8 8 <i>1</i>	6 1	9 10 <i>1</i>	
Seed, drilling and after cultivations ..	\$ 7 9 <i>1</i>	10 6 <i>1</i>	15 6 <i>1</i>	14 2 <i>1</i>	7 6	11 5 <i>1</i>	8 11 <i>1</i>	7 10 <i>1</i>	10 0 <i>1</i>	7 6 <i>1</i>	10 5 <i>1</i>	8 3 <i>1</i>	11 7 <i>1</i>	7 11 <i>1</i>	10 9 <i>1</i>	
Manures ..	\$ 9 11 <i>1</i>	18 10 <i>1</i>	9 4 <i>1</i>	18 4 <i>1</i>	43	15 7 <i>1</i>	1 4 11 <i>1</i>	1 4 10 <i>1</i>	1 7 5 <i>1</i>	11 2	16 11 <i>1</i>	9 1 <i>1</i>	5 1	12 9 <i>1</i>	5 1	
Harvesting ..	\$ 11 11 <i>1</i>	11 3 <i>1</i>	15 11 <i>1</i>	11 6 <i>1</i>	6 9	10 9	11 8 <i>1</i>	10 7 <i>1</i>	11 11 <i>1</i>	11 3 <i>1</i>	1 3 8 <i>1</i>	16 0 <i>1</i>	18 11 <i>1</i>	7 11 <i>1</i>	1 3 11 <i>1</i>	
Overheads ..	\$ 6 3 <i>1</i>	6 4 <i>1</i>	10 4 <i>1</i>	11 11 <i>1</i>	4 1 <i>1</i>	6 9 <i>1</i>	7 7 <i>1</i>	8 0 <i>1</i>	13 9 <i>1</i>	4 6 <i>1</i>	2 15 8 <i>1</i>	2 11 0 <i>1</i>	2 0 8 <i>1</i>	13 7 <i>1</i>	9 2 <i>1</i>	
Farm cash cost ..	\$ 2 3 9	2 16 7	3 14 7	4 9 8 <i>1</i>	2 0 3	3 3 7 <i>1</i>	3 1 9 <i>1</i>	1 18 2	3 7 0	2 1 7 <i>1</i>	2 18 8 <i>1</i>	—	—	—	3 6 7 <i>1</i>	
Transport and Grower's representative ..	\$ 5 7 <i>1</i>	5 10 <i>1</i>	9 5 <i>1</i>	2 7 <i>1</i>	5 1	5 7 <i>1</i>	3 4 <i>1</i>	3 9 <i>1</i>	6 7 <i>1</i>	5 2	4 3 <i>1</i>	6 3 <i>1</i>	7 5 <i>1</i>	4 5 <i>1</i>	6 9 <i>1</i>	
Total cash cost ..	\$ 2 9 4 <i>1</i>	3 2 5 <i>1</i>	4 12 4 <i>1</i>	2 5 4 <i>1</i>	3 8 9 <i>2</i>	3 5 2 <i>1</i>	2 1 11 <i>1</i>	3 13 7 <i>1</i>	2 6 9 <i>1</i>	3 0 0	3 0 0	2 18 6 <i>1</i>	2 5 2	3 13 8 <i>1</i>	6 8 <i>1</i>	
Gross cash receipts ..	\$ 2 15 1 <i>1</i>	2 15 11 <i>1</i>	2 18 0 <i>1</i>	2 12 1 <i>1</i>	2 16 10 <i>1</i>	2 17 9 <i>1</i>	2 14 11 <i>1</i>	2 16 11 <i>1</i>	2 16 11 <i>1</i>	2 14 1 <i>1</i>	2 13 11 <i>1</i>	2 15 10 <i>1</i>	2 19 1 <i>1</i>	2 13 4 <i>1</i>	2 19 3 <i>1</i>	
Cash Profit ..	\$ 5 0 <i>1</i>	—	6 6 <i>1</i>	1 6 0	2 0 2 <i>1</i>	11 6 <i>1</i>	10 2 <i>1</i>	15 0	16 7 <i>1</i>	7 4	6 0 <i>1</i>	4 2	—	7 <i>1</i>	8 2 <i>1</i>	
Cash Loss ..	—	—	—	—	—	11 5 <i>1</i>	10 2 <i>1</i>	—	—	—	—	—	—	—	14 1 <i>1</i>	—
Resid. Vals. bt. fwd. ..	\$ 8 4 <i>1</i>	8 4 <i>1</i>	5 6	2 6 <i>1</i>	5 <i>1</i>	1 9	1 4 <i>1</i>	7 <i>1</i>	7 0 <i>1</i>	6	2 1	8 <i>1</i>	3 1 <i>1</i>	6 <i>1</i>	5 5 <i>1</i>	—
Gross cost ..	\$ 2 12 8 <i>1</i>	3 5 10 <i>1</i>	4 9 6 <i>1</i>	4 14 10 <i>1</i>	2 5 9 <i>1</i>	8 10 11 <i>1</i>	8 6 7	2 2 7 <i>1</i>	4 0 7 <i>1</i>	2 7 3 <i>1</i>	3 2 1	3 0 8 <i>1</i>	3 1 8	2 5 10 <i>1</i>	8 18 10 <i>1</i>	
Total credits ..	\$ 15 11 <i>1</i>	12 4	18 4	1 10 6 <i>1</i>	13 6 <i>1</i>	1 0 5 <i>1</i>	18 8	12 4 <i>1</i>	1 3 2 <i>1</i>	11 10 <i>1</i>	12 1 <i>1</i>	12 2 <i>1</i>	11 14 <i>1</i>	8 3	11 6 <i>1</i>	
Net cost ..	\$ 1 16 9 <i>1</i>	2 18 6 <i>1</i>	3 13 2 <i>1</i>	3 4 4	1 12 2 <i>1</i>	2 10 5 <i>1</i>	2 9 11	1 10 2 <i>1</i>	2 17 5 <i>1</i>	15 5 <i>1</i>	2 8 6 <i>1</i>	2 10 6 <i>1</i>	1 17 7 <i>1</i>	8 7	3 7 4 <i>1</i>	
Net Profit ..	\$ 18 4 <i>1</i>	2 5 <i>1</i>	15 2	12 2 <i>1</i>	—	1 4 8	7 4	5 0 <i>1</i>	1 6 8 <i>1</i>	—	18 8	4 0	7 4 <i>1</i>	15 9	—	
Net Loss ..	—	—	—	—	—	—	—	—	5 <i>1</i>	—	—	—	—	—	8 0 <i>1</i>	

Appendix F.

FIELD COSTS AND RETURNS PER WASHED TON—continued.

Field Number	118	119	120	121	122	123	124	125	126	127	128	130	131	132	134
	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.
Preliminary cultivations ..	\$ 5 54	\$ 2 4	\$ 4 0	\$ 4 9	\$ 7 04	\$ 7 9	\$ 9 44	\$ 9 9	\$ 7 04	\$ 7 04	\$ 7 04	\$ 7 04	\$ 7 04	\$ 7 04	\$ 7 04
Seed, drilling and after cultivations ..	\$ 8 57	\$ 8 41	\$ 8 51	\$ 8 84	\$ 8 84	\$ 7 04	\$ 8 4	\$ 14 34	\$ 11 11	\$ 17 04	\$ 5 3	\$ 8 74	\$ 9 44	\$ 10 34	\$ 1 10 74
Manures ..	\$ 2 82	\$ 12 14	\$ 2 82	\$ 10 11	\$ 2 94	\$ 9 74	\$ 2 82	\$ 18 94	\$ 1 2 114	\$ 11 114	\$ 13 74	\$ 1 0 14	\$ 7 11	\$ 1 2 94	\$ 5 5
Harvesting ..	\$ 10 44	\$ 10 44	\$ 10 44	\$ 9 94	\$ 9 11	\$ 9 104	\$ 9 74	\$ 18 8	\$ 2 1 34	\$ 1 2 104	\$ 8 5	\$ 13 64	\$ 1 7 104	\$ 12 9	\$ 1 4 34
Overheads ..	\$ 8 104	\$ 8 104	\$ 8 104	\$ 7 104	\$ 7 104	\$ 4 9	\$ 18 94	\$ 8 6	\$ 5 14	\$ 7 24	\$ 4 14	\$ 4 54	\$ 14 7		
Farm cash cost ..	\$ 1 13 10	\$ 2 2 14	\$ 1 14 54	\$ 2 1	\$ 1 16 44	\$ 2 2 14	\$ 1 17 14	\$ 8 6	\$ 7 1 4	\$ 3 10 0	\$ 1 18 3	\$ 3 0 94	\$ 2 16 44	\$ 2 17 54	\$ 4 3
Transport and Grower's representative ..	\$ 3 54	\$ 3 54	\$ 3 54	\$ 8 24	\$ 8 24	\$ 8 24	\$ 8 24	\$ 5 04	\$ 5 84	\$ 5 14	\$ 4 6	\$ 4 84	\$ 6 34	\$ 10 114	\$ 9 84
Total cash cost ..	\$ 1 17 34	\$ 2 5 74	\$ 1 17 11	\$ 2 10 84	\$ 2 4 64	\$ 2 10 44	\$ 2 6 04	\$ 8 11 24	\$ 7 7 04	\$ 3 15 14	\$ 2 3 9	\$ 3 5 1	\$ 3 2 8	\$ 3 8 54	\$ 4 13 24
Gross cash receipts ..	\$ 2 15 6	\$ 2 15 6	\$ 2 15 6	\$ 2 15 6	\$ 2 15 6	\$ 2 15 6	\$ 2 15 6	\$ 2 17 94	\$ 2 13 64	\$ 2 17 04	\$ 2 12 14	\$ 2 12 9	\$ 2 18 8	\$ 2 19 1	\$ 2 14 6
Cash Profit ..	\$ 18 24	\$ 9 104	\$ 17 7	\$ 5 24	\$ 10 114	\$ 5 14	\$ 9 54	\$ 18 44	\$ 4 18 54	\$ 18 14	\$ 9 44	\$ 12 4	\$ 4 0	\$ 9 44	\$ 1 18 84
Cash Loss ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Resid. Val. bt. fwd. ..	74	2 1	74	74	74	74	74	1 04	1 3	1 88	2 4	1 54	1 114	5 34	6 14
Gross cost ..	\$ 1 17 114	\$ 2 7 84	\$ 1 18 64	\$ 2 10 114	\$ 2 5 24	\$ 2 10 114	\$ 2 7 14	\$ 8 12 54	\$ 7 8 9	\$ 3 17 64	\$ 3 4 24	\$ 3 7 04	\$ 3 7 114	\$ 3 14 74	\$ 5 7 0
Total credits ..	7 54	11 44	9 10	11 84	7 64	10 114	8 10	15 14	1 8 11	14 94	11 74	16 7	9 6	14 9	12 94
Net cost ..	\$ 1 10 54	\$ 1 16 44	\$ 8 18	\$ 19 8	\$ 1 17 74	\$ 2 0 0	\$ 1 18 34	\$ 2 17 4	\$ 6 4 10	\$ 3 2 8	\$ 12 74	\$ 2 10 54	\$ 2 19 104	\$ 4 14 24	
Net Profit ..	1 5 04	19 14	1 6 94	18 8	17 104	15 6	17 24	54	3 11 84	5 74	19 64	2 82	24	—	94
Net Loss ..	—	—	—	—	—	—	—	—	—	—	—	—	—	1 19 84	

Appendix F.

FIELD COSTS AND RETURNS PER WASHED TON—continued.

Field Number	153	154	155	156	158	159	160	161	162	163	164	165	167	168	169	
	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	\$ s. d.	
Preliminary cultivations ..	12 04	9 11	13 73	8 92	11 82	11 31	8 4	15 62	4 0	10 23	8 92	7 02	5 82	6 1	9 1	
Seed, drilling and after cultivations ..	11 10 $\frac{1}{2}$	11 44	19 4	14 0	15 02	7 2 $\frac{1}{2}$	13 6	1 0 62	8 5	12 32	11 0	7 7 $\frac{1}{2}$	12 24	7 1	15 14	
Manures ..	11 91	9 17	1 17 82	1 5 42	8 10 $\frac{1}{2}$	18 0	18 42	17 10 $\frac{1}{2}$	16 5 $\frac{1}{2}$	6 3 $\frac{1}{2}$	9 11	6 1	8 0	19 14 $\frac{1}{2}$	1 0 1	
Harvesting ..	11 82	18 10 14	1 3 8	13 42	13 7	1 2 10 $\frac{1}{2}$	11 82	14 10 $\frac{1}{2}$	9 6 $\frac{1}{2}$	8 8	11 8	10 32	8 92	8 6 1	15 42	
Overheads ..	8 82	8 82	16 2 $\frac{1}{2}$	1 1 72	9 10 $\frac{1}{2}$	8 5	5 112	11 2	4 0 2	5 5	6 74	5 5	5 10 $\frac{1}{2}$	4 4 8	11 0	
Farm cash cost ..	2 8 112	2 14 5 $\frac{1}{2}$	5 10 6 $\frac{1}{2}$	3 8 82	2 19 0 $\frac{1}{2}$	3 7 9 $\frac{1}{2}$	2 17 10 $\frac{1}{2}$	3 19 11 $\frac{1}{2}$	2 2 5 $\frac{1}{2}$	2 2 10 $\frac{1}{2}$	2 3 0 $\frac{1}{2}$	1 15 9	2 0 7 $\frac{1}{2}$	2 5 8 $\frac{1}{2}$	8 8 0 4	
Transport and Grower's rep'tn'ative ..	13 62	8 82	9 1	8 2 $\frac{1}{2}$	6 72	9 7	7 10	8 82	4 42	8 1 $\frac{1}{2}$	4 62	4 4 2	2 10 4 $\frac{1}{2}$	4 8		
Total cash cost ..	2 17 6	3 2 9	5 19 72	4 16 10 $\frac{1}{2}$	3 5 82	3 17 4 $\frac{1}{2}$	3 5 82	2 6 92	2 11 0	2 7 62	2 0 3 $\frac{1}{2}$	2 4 92	2 10 1	3 13 62		
Gross cash receipts ..	2 16 82	2 17 72	2 14 2 $\frac{1}{2}$	2 15 11 $\frac{1}{2}$	2 18 8	2 15 82	2 17 11 $\frac{1}{2}$	2 14 2	2 11 2 $\frac{1}{2}$	2 17 2	2 15 3 $\frac{1}{2}$	2 15 5 $\frac{1}{2}$	2 14 9	2 15 7 $\frac{1}{2}$	2 13 9 $\frac{1}{2}$	
Cash Profit ..	—	—	—	—	—	—	—	—	4 5	6 2	7 82	15 2	9 11 $\frac{1}{2}$	5 6 $\frac{1}{2}$	19 7 $\frac{1}{2}$	
Cash Loss ..	1 2 $\frac{1}{2}$	5 1 $\frac{1}{2}$	3 5 5 $\frac{1}{2}$	1 0 11 $\frac{1}{2}$	7 5 $\frac{1}{2}$	1 2 1	7 9	1 14 1 $\frac{1}{2}$	—	—	—	—	—	—	—	
Resid. Vals. bt. fwd. ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Gross cost ..	2 18 82	3 8 7	6 14 6 $\frac{1}{2}$	8 17 7 $\frac{1}{2}$	3 6 82	4 2 10 $\frac{1}{2}$	3 6 4	4 9 5 $\frac{1}{2}$	2 8 82	2 12 1	2 8 10 $\frac{1}{2}$	2 0 9 $\frac{1}{2}$	2 5 4 $\frac{1}{2}$	2 11 7	3 14 2 $\frac{1}{2}$	
Total credits ..	12 11 $\frac{1}{2}$	9 92	1 8 9	16 4	12 4 $\frac{1}{2}$	16 82	12 82	16 42	10 5 $\frac{1}{2}$	9 2 $\frac{1}{2}$	11 1	9 6	11 4 4 $\frac{1}{2}$	14 7 $\frac{1}{2}$	14 0	
Net cost ..	2 5 8 $\frac{1}{2}$	2 13 0 $\frac{1}{2}$	5 5 9 $\frac{1}{2}$	2 14 3 $\frac{1}{2}$	3 6 7 $\frac{1}{2}$	3 13 1	1 18 2 $\frac{1}{2}$	2 2 10 $\frac{1}{2}$	1 1 72	1 11 3 $\frac{1}{2}$	1 14 0	1 16 112	5 0 2 8 $\frac{1}{2}$	—	—	
Net Profit ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Net Loss ..	11 0	8 10 $\frac{1}{2}$	2 11 7	5 4	—	11 82	4 42	18 11	—	18 0 $\frac{1}{2}$	14 82	17 5 $\frac{1}{2}$	1 4 2 $\frac{1}{2}$	1 0 9	18 7 $\frac{1}{2}$	6 44

Appendix F. FIELD COSTS AND RETURNS PER WASHED TON—continued.

Field Number	171	172	173	174	175	176	178	179	180	181	182
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Preliminary cultivations .. .	11 7	4 0	3 11	4 3	2 6	3 3	7 4	5 9	7 11	12 3	7 5
Seed, drilling and after cultivations .. .	14 3	9 0	10 7	8 3	6 7	7 9	13 10	14 7	11 4	8 11	8 11
Manures .. .	9 1	10 5	8 10	6 0	8 1	9 5	6 2	6 0	6 0	1 4	7 2
Harvesting .. .	12 4	10 0	12 2	8 11	10 3	12 5	14 3	14 2	14 10	15 8	19 4
Overheads .. .	9 9	5 11	5 11	4 5	6 8	7 8	8 9	8 9	9 8	7 4	7 4
Farm cash cost .. .	2 17 1	1 19 5	1 19 6	1 12 0	1 14 1	2 0 1	2 10 5	2 9 4	2 9 0	3 11 3	3 4 6
Transport and Grower's rep'ntative .. .	3 9	7 4	5 0	8 8	7 7	7 5	5 0	5 0	5 0	3 7	3 10
Total cash cost .. .	3 0 10	2 6 10	2 5 8	2 0 8	2 1 9	2 8 13	2 15 6	2 14 5	2 14 0	3 14 11	3 8 4
Gross cash receipts .. .	2 14 6	2 15 6	2 15 11	2 15 9	2 18 14	2 18 11	2 14 10	2 14 10	2 14 10	2 18 14	2 15 4
Cash { Profit .. .	6 8	8 8	10 7	15 1	16 4	9 11	—	—	—	16 9	13 0
Resid. Vals. bt. fwd. .. .	2 0	5 11	8 21	6	11	8	1 1	2 2	4 4	10	7
Gross cost .. .	8 2 10	2 11 11	2 8 6	2 1 2	2 2 8	2 8 10	2 16 7	2 16 7	2 18 5	3 15 9	3 9 0
Total credits .. .	10 8	12 1	9 6	7 9	8 10	9 1	9 5	12 1	9 6	1 0 1	14 3
Net cost .. .	2 12 2	1 19 10	1 18 11	1 13 5	1 18 9	2 7 2	2 4 6	2 8 11	2 15 8	2 14 9	—
Net { Profit .. .	2 4	15 8	16 11	1 2 4	1 4 4	18 4	7 8	10 8	5 10	2 4	7
Loss .. .	—	—	—	—	—	—	—	—	—	—	—

Field Number	184	185	186	187	188	189	190	196	197	198	199
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Preliminary cultivations .. .	5 0	7 9	6 0	10 1	14 3	11 1	3 3	3 11	8 6	7 0	4 3
Seed, drilling and after cultivations .. .	9 5	8 9	10 8	8 6	12 1	9 9	7 1	7 10	14 5	15 1	13 11
Manures .. .	12 2	6 11	7 13	6 11	12 7	1 1 10	2 18	19 6	2 10	18 8	3 0
Harvesting .. .	12 11	14 2	14 9	12 4	14 10	12 0	7 3	11 8	1 2 11	1 1 10	15 0
Overheads .. .	10 31	10 31	10 31	10 31	9 11	6 4	6 7	5 4	9 7	12 11	—
Farm cash cost .. .	2 9 11	2 7 11	2 8 11	2 8 2	4 8 10	8 1 18	1 6 4	2 8 6	3 18 6	3 12 4	2 9 3
Transport and Grower's rep'ntative .. .	4 7	4 7	4 7	4 7	8 11	8 32	4 4	3 10	6 0	6 9	8 7
Total cash cost .. .	2 14 6	2 12 6	2 13 6	2 12 10	4 12 9	3 9 5	1 10 6	2 12 4	4 5 2	3 18 1	2 12 10
Gross cash receipts .. .	2 9 10	2 9 10	2 9 10	2 9 10	2 14 9	2 19 2	2 10 4	2 16 10	2 16 1	2 16 1	2 16 11
Cash { Profit .. .	4 8	2 8	3 7	2 11	1 18 0	10 3	—	—	1 9 1	1 3 0	4 1
Resid. Vals. bt. fwd. .. .	2 0	6 2	6 2	6 2	1 0	7 2	4 1	6	10	10	7
Gross cost .. .	2 16 7	2 18 8	2 18 8	2 19 0	4 18 9	3 10 1	1 14 10	2 12 10	4 6 1	4 0 0	2 13 5
Total credits .. .	12 8	13 2	13 6	14 1	1 1 10	14 8	7 0	12 10	19 11	18 5	10 4
Net cost .. .	2 8 10	2 5 6	2 6 2	2 4 11	8 11 11	2 15 4	1 7 10	2 0 0	3 6 1	3 1 7	2 3 1
Net { Profit .. .	6 0	4 4	8 8	4 11	17 1	8 9	1 2 5	16 10	—	5 6	18 10
Loss .. .	—	—	—	—	—	—	—	—	—	—	—

APPENDIX G.
FARMERS' COMMENTS ON GROWTH CONDITIONS.

Farm.	Previous to drilling.	Germination period.	Thinning to harvest.	Harvesting period.
101	—	—	Rain wanted (early June).	—
102	—	—	Wet weather rendered cleaning difficult; warm spell (late July) very beneficial.	Fine (Oct.).
104	—	Rain wanted; birds and wire worm doing damage.	Rain wanted (late May).	—
105	—	Rain wanted; intermittent germination; birds pecking early plants.	Rain wanted (late May).	Very wet (early Dec.); frost (mid. Dec.) stopped lifting.
106	—	—	Looking well (late June).	—
107	—	Good rain; crop came up well.	Too much rain and too little sun.	—
108	—	Good plant obtained.	Looking well (mid. June).	—
110	Good seed-bed obtained on lighter land.	Too cold (mid. May); slight damage by fly.	Too dry, slow growth (late May); too wet (late June).	Good lifting condition (Oct.).
112	Difficult to get good seed-bed.	Irregular germination.	Wet and cold (late June).	Wet and muddy (mid. Nov.).
113	—	Good germination; chopped out in record time.	Sun wanted (mid. July).	—
113A	—	Rather thin plant.	Sun wanted (mid. July).	—
114	—	—	Crop not looking well; sun wanted (mid. July).	—
115	Autumn and spring cultivations difficult owing to wet.	Drilling delayed by drought; plant weak and dirty.	More sun wanted (early Aug.).	Very small roots.
117	—	—	Too much rain (late June).	Good weather (mid. Oct.); too wet (early Dec.).
118	Land in good form (mid. March).	—	Too much rain and too little sun (mid. July); lack of sun all through Sept.	Bad lifting conditions (late Oct.).
119	—	—	Looking well (late June).	—
120	—	Good, even germination.	Cold (mid. June), slow growth.	—
121	Good seed-bed obtained.	Good, even germination.	Some parts of field badly wind blown.	—
123	—	—	—	Very wet (late Oct.).
124	Good seed-bed obtained.	Rain wanted; rather thin crop	Sun wanted; bad sugar prospects.	Sharp frosts (early Nov.); rather small roots.
125	Good seed-bed, but very dry.	Crop came up well.	Wet and cold; growth slow.	—
126	—	—	Good plant, but wants rain (early June).	—
127	Too dry to drill early.	Bad germination, due to drought.	Very cold (Aug.), but no disease.	Wet made lifting difficult; frost (Dec.) destroyed many roots.
128	—	—	—	Frosty and wet; lifting difficult; high % tare.
129	Fairly good seed-bed.	Rain wanted; plant healthy, but poor.	—	—
131	Difficult to get good seed-bed; rain wanted.	Good germination.	—	The worst and most expensive crop of sugar beet I ever grew.
133	—	—	Crop looks well; no pests.	—
136	—	—	Rain wanted (early June); cold, slow growth, too much rain (July).	Roots short and fangy; lifting difficult and expensive.
137	—	Too dry, poor germination.	—	Ground very sticky.
138	Difficult to get good seed-bed.	Too dry; patchy germination.	Inter-cultivation difficult owing to wet weather.	—
139	Good seed-bed obtained.	Good germination, but wants rain.	Too wet (late June).	Harvesting slow; crop yielding less than was expected.
141	—	—	Strong, healthy crop; late sledged plants look better than those done early.	—

Appendix G. FARMERS' COMMENTS ON GROWTH CONDITIONS—continued.

Farm.	Previous to drilling.	Germination period.	Thinning to harvest.	Harvesting period.
142	—	Too dry.	Dry and cold (May); too much rain (June and July); fly bad and crop backward.	Good weather in Oct., but bad in Dec.
143	—	—	Good crop, though rather uneven; too dry early, too wet late.	—
144	Poor seed-bed obtained.	Cold (May); slow and patchy germination.	Too little sun, too much rain; crop backward.	Heavy rains increased cost of harvesting.
146	—	—	Too dry (late May); a thin crop.	—
149	—	—	Weather showery; crop looks well.	—
153	—	Soil very dry, rain wanted.	Moles doing damage; lack of rain and sun; crop backward; wireworm, rocks and fly.	—
158	—	Very dry.	Crop backward, but healthy.	Poor crop, plenty of top; weather very wet for lifting.
154	—	—	Full plant; wants rain (early June); too much rain (mid. July).	—
156	—	—	Fair crop, but growing very slowly (early June).	—
157	—	Good even germination; rain wanted.	—	—
158	—	Too dry for good germination.	Crop very patchy; very dirty, owing to continued rain (early July).	Land very heavy and sticky; harvesting difficult.
160	—	Dry.	Crop patchy; plenty of weeds; sun wanted.	—
163	Fair seed-bed; rain wanted.	—	Poor crop; too much rain.	—
164	—	Too dry; patchy growth.	Weather dry, uneven growth (early June).	—
166	—	Slow germination; rain needed.	Patchy, wants rain (June); crop backward, wants sun (July).	Too wet.
167	—	—	Wants rain badly (June).	—
168	—	Slow germination.	Crop looks well.	—
170	—	—	Earliest drilled looking well; late drilled suffering from cold winds.	—
177	Difficult to get a good seed-bed.	—	—	—
179	—	—	Crop looks well.	—
180	Fine weather.	Good germination.	Crop looking well.	—
182	Work delayed by wet.	—	Earliest drilled seed looks best; weather cold; moles troublesome.	—
183	Poor seed-bed; rain wanted.	Uneven germination.	Earliest drilled plants look best; later drilled ones want sun.	—
184	—	Good healthy plant (May).	—	—
185	—	—	Plant is not full; moles and wire-worm giving trouble.	—
187	—	—	Plant looking well (early June).	—
189	—	Cold nights, germination slow.	Plant rather thin; too little sun.	Roots small.
190	—	—	Fairly good plant; weather very wet (July).	Wet made lifting difficult and expensive.
192	—	Too dry; uneven germination.	Too wet, difficult to work (July). Earliest drilled looks well; weather rather cold.	—
193	—	—	—	—

Appendix G. FARMERS' COMMENTS ON GROWTH CONDITIONS—continued.

Farm.	Previous to drilling.	Germination period.	Thinning to harvest.	Harvesting period.
194	—	—	Too much rain, very weedy (July); spurry bad; a few bolters.	Roots rather fangy.
195	Difficult to get a good seed-bed.	—	Excessive rainfall, cleaning difficult.	Wet weather made lifting difficult.
196	—	—	Wire-worm and fly; crop looks fairly well.	—
198	—	Rain wanted; uneven germination.	—	Big per cent. tare owing to wet conditions.
199	—	—	Not a full plant.	—
200	—	Uneven germination.	—	—
201	—	Too dry; uneven germination.	Too much rain; plenty of top; a few bolters.	—
202	—	Cold nights, lack of rain, uneven germination.	Too little sun.	—
204	Difficult to get good seed-bed.	Too dry; a rather thin plant.	No rain for 11 weeks (mid-June).	—
205	—	—	Patchy plant, having been checked by drought.	—
206	Land difficult to work.	Land very dry.	—	—
208	Ground very dry.	—	Rain wanted (June); moles; too much rain (July); very weedy.	Roots very dirty and fangy.
209	—	—	Good even crop; sun wanted (July–Sept.).	—
210	Difficult to get good seed-bed.	Germination only fair; cold nights.	Fly and wire-worm affecting early drilled plants; weather very cold and unfavourable.	—
211	Dry seed-bed.	Germination quite good.	Too little sun throughout season.	—
212	—	Uneven germination.	—	—

APPENDIX H.

FARMERS' COMMENTS ON VALUE OF TOPS.

Farm

101. Very fine feed to fold with hoggets; they get fat on them.
102. Excellent for feeding and of inestimable benefit for ploughing in on light soils.
105. Like them for cows and store beasts.
107. Worth more to plough in or to fold than to cart.
108. Equal to any root crop grown; cows milk better and sheep crave for them.
110. Excellent for dairy cows, but carting is the difficulty.
111. Their feeding value for sheep, including ewes, and store cattle, is excellent; my ewes lived entirely on them until within one week of lambing.
112. If my beet crop is grown on light land I use the tops for sheep feed; if it is grown on heavy land and the weather is bad I plough them in. In my opinion there is more immediate return from feeding them, but in the long run I rather favour ploughing in. I never cart them off.
- 113A. 197 hoggets were fed from the 10th October to the 4th November; from the 4th November to the 6th January 160 hoggets were feeding on the tops.
114. I quite think you can grow another sack of corn per acre by ploughing the tops in. From a feeding point of view, I consider the tops worth £2 per acre, if not more. In fact, they are almost worth as much as a turnip crop.
115. Very sound food indeed, especially for dairy stock.
117. I believe the tops are quite equal to an average crop of turnips for feed, and beet should certainly replace this crop for economic agriculture. They appear to me to be of about the same food value as cabbage, and are more relished by all stock. However, on land deficient in humus it must be a mistake to collect an already equally distributed coat of organic manure when the returns for fattening are so small, and stock-keeping in general shows such small returns for the labour involved.
118. A good food for stock, but, in my case, of more value as a green manure to assist in raising the fertility of the land which had been badly farmed for many years. In my opinion, on all soils which are inclined to tread and to be of a sticky nature, to plough in the tops and crowns is much the better.
120. I have no actual standard by which to judge the value of beet tops, but from observation I should say that on one of my fields (*Field No. 38 in this Report*) they were quite as good as a 10 ton crop of swede turnips. As a manure I should hesitate to put their value at anything higher than 7 loads of farm-yard manure (rotted) per acre.
123. The ewes, as we have noticed in previous years, did well, but we have not found them suitable for young sheep.
124. My ewes did very well on the tops, and I consider them a valuable asset. After some years' experience I think it very essential to be careful in changing their class of food after being some time on sugar beet tops, and I strongly recommend a gradual change on to turnips especially.
128. Like them very much for cows, but carting is the difficulty.
129. Should not cart off for any stock except pigs. Not worth clamping.
131. Excellent for feeding to all stock.

Appendix H. FARMERS' COMMENTS ON VALUE OF TOPS—*continued.*

Farm

136. Except when folded early, I think they are of less value as a food than as a manure unless they are carted off quite fresh and made into silage, of which I have no experience. For sheep folding I consider them a useful adjunct, but not a complete food.
137. For feeding are of equal value to roots.
138. Sheep did not do well, but cattle liked them. Bad weather made carting difficult.
142. As a food I have found them excellent, especially for dairy cows. As a manure I have no experience, as this is the first year I have ploughed any tops in. I have drilled wheat on one piece, and at present (end of March) it looks well.
144. Excellent for sheep; great possibilities when their management becomes better known.
146. I put their value at approximately £2 per acre.
152. An excellent food for sheep, especially in-lamb ewes. One acre of tops in the early part of the season will keep 100 sheep for three days.
153. I think the tops are a valuable green manure. People round here find the tops very useful as sheep keep.
154. I think the tops make a good manure if you can get them well covered, but they are rather difficult to plough in. Two years ago I had same heaps left in the field till rotten, and the barley which followed was badly laid where the heaps had been. But I consider they are quite as good for stock as roots if you can get them fairly free from dirt.
155. Five acres kept 100 ewes for a fortnight.
158. I think the tops are quite good as food for sows and pigs to take the place of any other green food, in fact I should prefer sugar beet tops to whole mangolds with their tops on. They are also, in my opinion, good for sheep provided they have not been frosted. As regards their manurial value, I should rather have them ploughed in than folded: I have tried one against the other and my crop of barley next year was better after the ploughed in portion of the field, although this may have been partly due to the wet state of the field when the sheep were being folded.
160. They give a large amount of good keep. I found the sheep did well on them and that a few loads carted to dairy cows noticeably increased the milk supply. Weather conditions and the state of the roads precluded much carting with me.
166. Ploughing in gives good results.
167. The ewes seemed to do uncommonly well on them.
168. Have had very good crops, and also moderate ones, after tops ploughed in. It is difficult accurately to estimate their value. Have never used them as a food.
169. In the Fen there is not much one can do with them except plough them in.
178. They make a good coat of manure.
183. Tops have been used in big quantities for cows, growing stock and colts, and I consider them equal to white turnips.
184. On this light land it pays to plough in as a change of manuring from folding. Have fed some to pigs, with no ill-effects. The pigs liked them.

Appendix H. FARMERS' COMMENTS ON VALUE OF TOPS—*continued.*

Farm

185. Very good feed for sheep and pigs, which appeared to do well on them.
187. Sheep did too well on them. All stock do remarkably well provided the tops are not frosted.
192. Good value for cows and, given in moderation, are excellent for milk production. As to manurial value, if one could plough in almost directly they are good; unfortunately, time will not always permit for so doing.
195. The best quality barley grown on this farm during 1927 was on fields where beet tops had been ploughed in.
196. There was an exceptionally large amount of tops, and my in-lamb ewes did very well on them up to the beginning of February. I believe they are equal to a crop of white turnips.
199. Tops are excellent feed for pigs and cows, also for sheep. Care must be taken not to use them too soon after topping. On light soils in particular their value as manure is considerable.
201. I put their value, either for feeding or for ploughing in, at about £1 per acre.
202. I think they are worth about 5s. per cart load for sheep feed as the sheep seem to do very well on them.
204. Prefer to plough in rather than feed them, but ploughing in should be done early
206. Very good for all classes of stock, especially sheep. Never seen bullocks do better.
209. I always fold my ewe flock on the tops, but on one field (*No. 190 in this Report*) I had more than I could feed and so ploughed them in. I regard them as good value for green manuring.
212. Excellent for pigs. I wish I was able to store them.

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