

Sugar beets - Cost of production
Potatoes

UNIVERSITY OF NOTTINGHAM

DEPARTMENT OF AGRICULTURAL ECONOMICS

GIANNI FOUNDATION OF
AGRICULTURAL ECONOMICS
LIBRARY

OCT 2 1961

January 1961.

1959 SUGAR BEET AND POTATO COSTS ENQUIRY

COSTING METHODS USED

LABOUR - Regular. At 4s. 3d. per hour.
- Casual and/or Piecework. At cost.

CONTRACT WORK - Hire of machinery plus manual labour of operator (if hired with machine).

TRACTOR WORK - Wheeled tractors at 4s. Od. per hour (including depreciation and repairs).
Crawler tractors at 7s. Od. per hour (including depreciation and repairs).

MACHINERY DEPRECIATION AND REPAIRS :

Specialised machinery - Depreciation at five-fourths of Inland Revenue rates, but ignoring initial allowances; repairs at cost.
General machinery - 4s. Od. per tractor hour.

FUEL FOR OTHER MACHINES - Fuel other than that used by tractors, i.e. for lorries, elevators, riddles.

SEED - Purchased. At cost.
- Home grown. At estimated sale value on farm.

FERTILISERS AND MANURES - The total cost of artificials (less subsidy), lime and farmyard manure applied to the crop being costed. The charges for lime and farmyard manure include the cost of spreading. Lime was charged at cost and farmyard manure at £1 per ton.

RENT - Total farm rent (or rental value), divided by the acreage of crops and grass.

SHARE OF GENERAL FARM EXPENSES -

- (a) Establishment labour, net car expenses, miscellaneous expenses and unallocated fuel and tractor costs at 6s. 8d. per £1 manual labour.
- (b) Repairs to buildings, fencing, ditching, rates, general insurances, at £1 per acre.

ADJUSTMENT FOR RESIDUAL MANURIAL VALUES - These have been calculated as follows :-

100 per cent N, 70 per cent P_2O_5 and K_2O and 50 per cent Farmyard Manure charged against present crop. Residues are brought or carried forward for one year only. The net cost of lime, including spreading, has been shared equally over four years.

AVERAGES - Simple averages of the per acre costs on each record.