THE LAND QUESTION

ITS EXAMINATION AND SOLUTION

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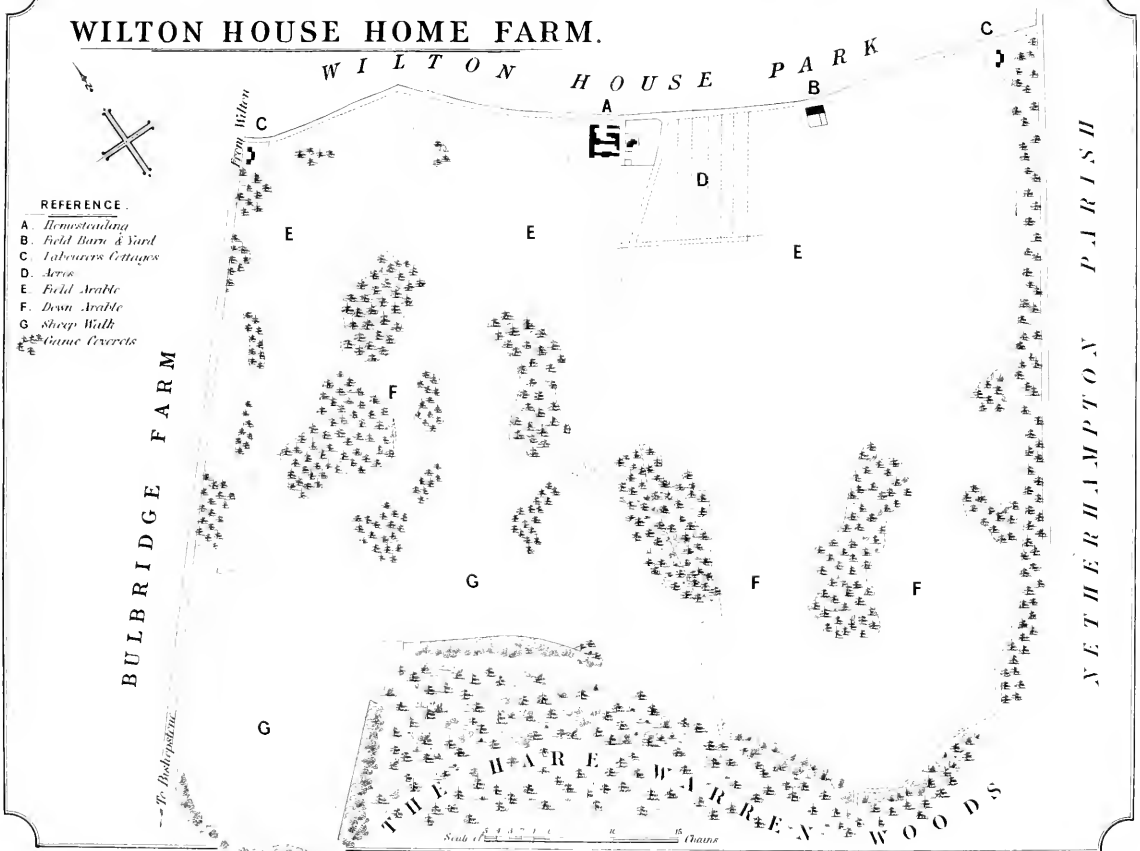
WILTON HOUSE HOME FARM.



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THE

LAND QUESTION:

ITS EXAMINATION AND SOLUTION,

FROM AN AGRICULTURAL POINT OF VIEW,

AS ILLUSTRATED BY TWENTY-THREE YEARS' EXPERIENCE

ON THE

WILTON HOUSE HOME FARM,

NEAR SALISBURY, WILTS,

BY

The Right Honourable

The Lord Herbert and Lady Herbert of Lea.

ANALYZED BY

THOMAS J. ELLIOT, M.R.A.C., F.H.A.S.,

PROFESSOR OF ESTATE MANAGEMENT AT THE ROYAL AGRICULTURAL COLLEGE, CIRENCESTER;
AND RESIDENT AGENT ON THE SOUTHWICK PARK ESTATE, HAMPSHIRE.

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[1884]

VICTORIA

NETHERHAMPTON PARISH

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51925

TO

CHARLES HENRY WYNDHAM A'COURT REPINGTON, Esq.

(*The surviving Executor to the Right Honourable the Lord Herbert of Lea.*)

Dear Sir,

It has been my privilege to analyze the accounts of twenty-three years' (1850 to 1873) experience of farming on the Wilton House Home Farm, near Salisbury, by Lord and Lady Herbert of Lea. As Professor of Estate Management I have lectured upon the history and results of the farm to the students of the Royal Agricultural College, Cirencester. The facts derived from the analysis thereof are so completely at variance with the opinions of land-owners, land-occupiers, land agents, and the agricultural community generally in respect to the Land Question, that I venture to make known the important facts as they occurred on the above farm. In so doing I wish most emphatically to remind my readers that I treat of *facts only*, and not estimates.

I have the honour to remain,

Your faithful and obedient servant,

THOMAS JOHN ELLIOT.

Southwick, Fareham, Hants,
July 1, 1884.

PREFACE.

The work I now place before my readers has, in a great measure, formed the subject-matter of lectures delivered by me to the Students of the Royal Agricultural College at Cirencester. Through the kindness of the Earl of Pembroke in granting me permission to make use of the facts obtained from the accounts of the Wilton House Home Farm during a period of twenty-three years, and with the assistance of Mr. Wm. Robson, late Agent of the Pembroke Estates in England, who has throughout given me the benefit of his valuable experience, I have been able to examine and solve the Land Question in its bearings upon agriculture. The history of the farm, the system of management pursued, and all the *facts* derived therefrom are fully given, affording in their detail excellent matter for instruction to the student of agriculture.

No special merit is claimed for more than ordinary farming; there being in the kingdom a great many farms managed as well, and producing equal if not more profitable returns when compared with the one in question.

Farming is shown to have been a profitable occupation from 1850 up to and including 1873.

The quantities produced during the 23 years, with the gazetted prices for 1883 attached, show a profit; and the estimated quantities for 1884, with prices equal to the actual cost of production, also leave a profitable amount in favour of the farm.

If it is true that "what has been done" in the natural order of things "may be done again," then the results obtained

upon the Wilton House Home Farm ought to encourage the tenant-farmer of the present day.

There is, however, that little word "if" to be faced, and it says to both landlord and tenant: "If you use *sufficient* capital in farming, you *will* be able to compete with low prices, and stand safely against a series of bad seasons."

The common question, "Can corn be profitably grown in England at the present low prices?" is herewith answered in the affirmative. The only way to encourage capital to flow into agriculture is to prove that farming is a profitable occupation.

This is shown to be so in the case of the Wilton House Home Farm, and it is on this fact alone I claim that I have *solved*, so far as agriculture is concerned, "The Land Question."

With a judicious application of capital in farming, the old couplet, somewhat altered to the circumstances of the case, remains true, namely:—

"There's food, and no doubt on't,
As much in the land
As ever came out on't."

THOS. J. ELLIOT.

SOUTHWICK, FAREHAM, HANTS.
1884.

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FIRST SECTION OF ACCOUNTS.

FROM

MICHAELMAS, 1850, TO MICHAELMAS, 1870,

TOGETHER WITH 1871 TO 1873.

ALSO,

APPENDIX THERETO, AND CONCLUSIONS.

THE LAND QUESTION.

INTRODUCTION.

THE aim of this work is to show that cereals can be profitably grown in this country even when sold at low quotations in conjunction with the production of butchers' meat at the present range of prices. The farm, as to its position and the variety of its soils, may be taken as a type of one of an inferior class of farms on the vast estates in Wiltshire of George Robert Charles, thirteenth Earl of Pembroke, and tenth Earl of Montgomery. It was held with Wilton House Park and Demesne Grounds until Lord Herbert's death, afterwards by Lady Herbert of Lea until Michaelmas, 1873, and subsequently (but not recorded in these accounts). It adjoins the Park, and is situated between it and the Warren Woods (game coverts). It has a northern aspect, and occupies the face of a hill midway between the Water-meadows in the Valley at Wilton, and the Downs and Woods on the summit of the surrounding hills.

AREA OF FARM.

	A.	R.	P.		A.	R.	P.
The Homestead and Four Cottages ...		—		...	2	1	27
Hookland Arable (lands adjacent to water-meadows and Homesteads of the best quality	19	3	32	...		—	
Field Arable (lands adjoining, or next in quality to Hookland)	103	3	13	...		—	
Down Arable (lands situated between Field Arable and Down Pasture, parts of which were formerly Downs)	74	3	19	...			
					198	2	24
					201	0	11
Field pasture (nil)							
Downs (sheep walks or pasturages)					66	0	24
Occupation Roads and Wastes, also Carriage Drives ...					6	1	23
The Spring-feed (only) of twelve acres, Water-meadow (considered as feeding stuffs, and charged to sheep)							
					273	2	18

THE AMOUNT OF CAPITAL EMPLOYED IN FARMING.

(*Including the portion necessarily invested in respect of the Park and Demesne labour*), *viz.: Inventory and Valuation at Michaelmas*, 1850, *taken as between outgoing and incoming tenant by Messrs. J. Combes and Son.*

	£	s.	d.
Sheep	945	5	0
Cattle	169	4	0
Pigs	122	1	0
Poultry			
Hay and Fodder	149	19	4½
Stock in Granary	101	8	7
Crops of Corn, the produce of 1850	416	13	9
Potatoes and Tillages	245	2	10½
Working Capital, Dead Stock, &c.	862	6	3
Unexhausted Manures			
	3,012	0	10
Cash Current	487	19	2
Total Capital	3,500	0	0

Which, on 201a. 0r. 11p., including the site of homestead, 2a. 1r. 27p., and the arable land, 198a. 2r. 24p., in cultivation, equals, per acre, £17 8s. 1½d.; or otherwise, on 273a. 2r. 18p., the area of the farm, including downs and wastes, £12 15s. 10d.

The Hookland Arable consists of a rich loam resting on a chalky subsoil, and adjoins the water-meadows in the valley, which are about a mile and a half distant from the homestead; these soils average about nine inches in depth, and it may be worthy of remark that the yield in cereals on an average of years was equivalent to crops grown on soils twice and three times their depth. The roots grown were found to be deficient in quantity, but nevertheless nutritious.

The Field and Down Arable Land is a thin calcareous soil, wanting in texture or adhesiveness which can only be acquired through management in cultivation. The analysis showing the respective qualities of the soils, by Professor Lyon Playfair, in 1846, is given in the Appendix. The Farm was taken in hand at Michaelmas, 1846. About this period it was established that the land in this country, under the then existing system of cultivation, did not supply its fair and proportionate amount of food for the population, so that the abrogation of the Corn Laws followed as a consequence.

The Farm at that time was in a foul and poor condition. The ultimate objects for improving the land were fourfold, viz :—(1) To relieve the labour market in Wilton parish; (2) to adjust in a more convenient and economical way the horse power engaged in the Park and Demesne grounds; (3) with a view of showing the capability of the farm for increased productiveness; and (4) to save the tenant further loss through game.

The crops (irrespective of the Hookland) previous to 1846 were estimated to have produced 18 or 20 bus. of wheat, 28 bus. of barley, and from 32 to 36 bus. of oats per acre. The averages from 1850 to 1870 were, however :—Wheat, 32½ bus. per acre; barley, 46 bus.; oats or dredge, 57½ bus.; beans or pulse, 37¼ bus.

The former estimates were confirmed by two professional valuers, the late Mr. Thomas Waters, of Stratford-sub-Castle, near Salisbury, and the late Mr. John Combes, of Tisbury, Wilts, both of whom knew the farm all their life-time. The rent of the farm was fixed by Mr. Robson, the agent of the Pembroke estates in England, at £300 per annum on the produce principle, which was adopted in letting farms on that estate, subject, nevertheless, to an allowance for manure purchased; the hay, with the greater part of the straw, roots, and green crops grown being consumed on the farm. The operation of the scheme is shown in the Appendix. The rent was greatly in excess of the amount paid by the former tenant to the Earl of Pembroke. Mr. Robson directed the management of the farm, the details of which were ably carried out by the bailiff, Mr. Thomas Williams. The farm as formerly managed was scarcely equal to the maintenance of 150 ewes with the usual number of chilver or ewe lambs necessary to maintain such an ewe flock, the numbers kept between 1850 and 1870 being 312 ewes on the average of years, and this average was to be the number kept for stocking the farm during the following seven years at least. The remainder of the lambs, and the cull or sale ewes to be drafted off annually, according to the custom of the neighbourhood. This custom was not adopted during the twenty-three years of average on the farm in question, owing to the hilly nature of the ground, and the consequent wear and tear in drafting off the sheep flock from fold to fold. However, on the other farms of the estate it was considered the best form of management for the sheep flock. An additional plot or two of pasture-land would have improved the farm by providing a nursery for the sheep in adverse seasons, and also in assisting in bringing earlier to maturity the draught stock.

The cropping from 1846 to Michaelmas, 1850, was adapted to suit the convenience of the Demesne; but in consequence of the extreme poverty of the soil at Michaelmas, 1850, the land was farmed with the object of improving its fertility by increasing the productiveness of the Water-meadows, the Hookland Arable, and the Field and Down Arable. The farm proved useful as an auxiliary to the Demesne lands and the Park Dairy in maintaining three additional horses for the former, and in wintering the young stock reared for the latter. It must be remembered, however, that these additional horses assisted farming operations by affording extra strength during critical seasons. The mode of letting the farm on the produce principle was made use of by the Right Honourable Sydney Herbert, as a test in letting the farms on the Pembroke estates.*

The course of cropping between 1850 and 1863, was that about two-thirds of the Hookland Arable, and two-fifths of the Field and Down Arable were in cereals.

Special plots, about thirteen acres in all (called "acres" on the map) adjacent to the Homesteading, were separately cultivated for roots and green forage, and about one-sixth in cereals. The roots and green food from these plots were carted to the buildings, and were consumed by the working horses and fattening beasts. It was ultimately intended, after having got the plots into condition, to cultivate them as market gardens, but this idea was abandoned in consequence of the farm being so much injured by game from the adjacent coverts.

The average of the entire period has been four-ninths of the area in cereals, and five-ninths in hay, root, and green crops. The accounts from Michaelmas, 1850, to 1873, have been minutely kept, and the results, which the following statements show, arise from a system of farming which may be taken as an exception to the prevailing husbandry of the neighbourhood, where the production of corn, and the rearing and sale of draft ewes and lambs is the practice, and fattening of stock the exception. The recapitulation of the first thirteen years' results shows that the infertility of the farm was overcome, the produce of cereals per acre and the quantity of meat produced during that period being equal to the average of the twenty-three years—viz., from 1850 to 1873 inclusive.

* With its result he was in a position to advise his brother, Robert Henry, Earl of Pembroke and Montgomery, as to his future action consequent upon the changes effected in agriculture through the abrogation of the Corn Laws. He also interested himself, at his cost, in improving the estate by purchasing intermixed adjacent properties of vast importance to the estate. Further, I must add, he and his mother, Catherine, Countess of Pembroke and Montgomery, undertook to a great extent the duty of supplying the temporal and spiritual wants of the poor on the estate, showing thereby a kindness and forethought for those around them which has rarely been equalled.

INVENTORIES AND VALUATIONS AT MICHAELMAS, 1850, 1870, AND 1873, SHOWING THE AMOUNT OF ACCUMULATIONS.

	1850.	1870.	Increase.	Decrease.	1873.	Increase. 1873 over 1870.	Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sheep	945 5 0	805 14 0	—	139 11 0	950 0 0	144 6 0	—
Beasts	169 4 0	228 10 0	59 6 0	—	518 0 0	289 10 0	—
Pigs	122 1 0	287 13 0	165 12 0	—	147 10 0	—	140 3 0
Poultry	—	7 0 0	7 0 0	—	7 10 0	0 10 0	—
Hay and Fodder...	149 19 4½	291 4 0	141 4 7½	—	324 4 6	33 0 6	—
Stock in Granary	101 8 7	651 15 1	550 6 6	—	228 17 7	—	422 17 6
Crops of Corn	416 13 9	944 13 3	527 19 6	—	1,035 13 9	91 0 6	—
Potatoes and Tillages	245 2 10½	643 7 9	398 4 10½	—	375 12 10	—	267 14 11
Working Capital, Dead Stock, &c. ...	862 6 3	749 0 4	—	113 5 11	798 14 0	49 13 8	—
Unexhausted Manures	—	—	—	—	—	—	—
	3,012 0 10	4,608 17 5	1,849 13 6	252 16 11	4,386 2 8	608 0 8	830 15 5
Cash Current	487 19 2	283 7 4½			387 6 4		
	3,500 0 0	4,892 4 9½			4,773 9 0		
Deduct Capital, 1850		3,500 0 0					
Accumulated Capital at Michaelmas, 1870		1,392 4 9½					
Deduct Capital, 1850					3,500 0 0		
Accumulated Capital between 1850 and 1873					1,273 9 0		
Deduct Balance against the Farm, 1867				30 2 5			
,, ,, ,, 1869				37 19 9			
				68 2 2	68 2 2		
					1,205 6 10		

Net Accumulation of Capital between 1850 and 1873, £1,205 6s. 10d., or £52 8s. 1¾d. per annum, or £1 9s. 11¼d. per cent. on £3,500 capital.

Amount carried forward to folio 22.

WILTON HOUSE HOME FARM, WILTSHIRE.

AVERAGE RECEIPTS and PAYMENTS for Twenty Years, from Michaelmas, 1850, to Michaelmas, 1870. (*Forming a General Balance Sheet.*)

Dr. RECEIPTS.

	Average of 20 Years. £ s. d.	Average per Acre on 198A. 2R. 24P. £ s. d.
To Grain sold		
„ Ditto of Home Growth consumed on Farm by Cattle, Sheep, Pigs, and Poultry	936 3 $7\frac{3}{4}$	4 14 3
„ Ditto Horse Corn		
„ Seed Corn Sown		
„ Grain in hand Michaelmas, 1870 ...		
„ Straw sold to Dairy at consuming price		
„ Ditto, sundry people	33 18 $1\frac{1}{2}$	0 3 5
„ Stock (Cattle, Sheep, Pigs, and Poultry) sold		
„ Ditto sold in London	1,455 7 $4\frac{1}{4}$	7 6 $6\frac{1}{4}$
„ Stock (Cattle, Sheep, Pigs, and Poultry) in Valuation of 1870, in excess of 1850		
„ Hay, Root, and Green Crops sold, Dairy Stock, including conversion...		
„ Ditto sold to sundry people	94 15 $8\frac{1}{4}$	0 9 $6\frac{1}{2}$
„ Horse Forage (exclusive of Straw) ...		
„ Hay, Root, and Green Crops in hand, Michaelmas, 1870; and in particular Hay ... ... Potatoes...	10 3 $4\frac{3}{4}$	0 1 $0\frac{1}{4}$
„ Tillages in Valuation 1870, excess 1850	18 8 3	0 1 $10\frac{1}{4}$
„ Demesne for Hire of Horses and Implements, the Balance here shown being considered equivalent in lieu of interest for Capital employed in that Department, the depreciation in the value thereof being annually deducted in the respective Inventories on the Farm Account ... ... Less cost of wear and tear of ditto ... „ „ Horse, Corn, and Forage...	67 14 $5\frac{1}{4}$	0 6 $9\frac{3}{4}$
„ Sundries	—	—
	£2,616 10 $10\frac{3}{4}$	£13 3 5

Cr. PAYMENTS.

	Average of 20 Years. £ s. d.	Average per Acre on 198A. 2R. 24P. £ s. d.
By Manual Labour	454 10 $3\frac{1}{2}$	2 5 9
„ Manure purchased, less in stock Michaelmas, 1870	119 7 $2\frac{3}{4}$	0 12 $0\frac{1}{4}$
„ Seed Corn, Grass Seeds, &c., purchased... ...		
„ Ditto, of Home Growth	134 12 $9\frac{1}{2}$	0 13 7
„ Repairs of Implements, Blacksmith, Wheelwrights, Harness Maker, and Sundries (in connection with Horse-power), and Hurdles for Sheep. The depreciation in value being accounted for in the respective Inventories ... Working Capital in Valuation, 1850, in excess, 1870	61 16 $1\frac{1}{4}$	0 6 $2\frac{3}{4}$
„ Horse Corn		
„ Horse Forage, exclusive of Straw	207 9 0	1 0 $10\frac{1}{2}$
„ Stock purchased (Cattle, Sheep, Pigs, and Poultry)	307 10 $2\frac{1}{2}$	1 10 $11\frac{1}{4}$
„ Depreciation in value of Horses	11 18 $11\frac{1}{2}$	0 1 $2\frac{1}{2}$
„ Feeding Stuffs for Cattle, Sheep, Pigs, and Poultry, including Corn consumed of home growth ... ... Feeding Stuffs in Valuation, 1850, in excess of 1876, and consumed	765 3 $6\frac{3}{4}$	3 17 $0\frac{1}{2}$
„ Agistment during 20 years	9 14 $4\frac{3}{4}$	0 0 $11\frac{1}{2}$
„ Rent, Tithes, Rates and Taxes	300 6 $0\frac{1}{4}$	1 10 3
„ Bailiff's Market and Fair Expenses	21 15 $10\frac{1}{4}$	0 2 $2\frac{1}{4}$
„ Sundry items purchased between 1850 and 1870 Less Sheep Cribs sold	32 7 $0\frac{3}{4}$	0 3 3
„ Commission on Sales of Stock in London ...	1 5 $4\frac{1}{4}$	0 0 $1\frac{1}{2}$
„ Bad Debts	5 4 0	0 0 $6\frac{1}{4}$
„ Balance in favour of Farm, being $5\frac{1}{4}$ per cent. on £3,500 Capital employed, and irrespective of the depreciation in value of Horses and Implements, the cost of the wear and tear of both having been shown above	183 10 $0\frac{3}{4}$	0 18 $5\frac{3}{4}$
	£2,616 10 $10\frac{3}{4}$	£13 3 5

The Capital being £17 12s. 4d. per acre on 198A. 2R. 24P., the total area cropped (and upon which the different calculations are based), or £12 15s. 11d. per acre on the total area of the Farm.

SYNOPSIS OR ENTIRE BALANCE SHEET—RECEIPTS AND PAYMENTS EPITOMISED—TWENTY YEARS' AVERAGE PRODUCE FROM MICHAELMAS, 1850, TO MICHAELMAS, 1870.

Cereals.

Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Ann.	Price per bus. realised.	Aggregate Amount Per Annum.	Aggregate Amount Per Acre.	On 88a. 2r. 24p. Profit. Per Acre.	On 88a. 2r. 24p. Profit. Per Annum.
	a. r. p.	Bus.	Bus.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	26 1 10	32½	860⅕	7 0¼	302 16 4¾	—	—	—
Barley	26 3 20	46	1,259⅕	4 7¼	290 5 5	—	—	—
Oats and Dredge	25 1 36	57½	1,468	3 3¼	239 19 1	—	—	—
Beans and Pulse	9 3 38	37¾	371½	5 6½	103 2 9	—	—	—
Straw sold to Dairy Stock in Farm Fold yards at consuming prices	...	...	...	...	936 3 7¾ 33 18 1½	10 11 2½ 0 7 7¾	—	—
	88 2 24				970 1 9¼	10 18 10¼		

Twenty Years' Average Cost of Production (1850 to 1870).	On 88a. 2r. 24p. Per Annum.	On 88a. 2r. 24p. Per Acre.				
	£ s. d.	£ s. d.				
Manual Labour	163 1 6	1 16 9½	—	—	—	—
Manure purchased	53 11 10½	0 12 1	—	—	—	—
Seed purchased and of Home growth	73 6 8¾	0 16 6¼	—	—	—	—
Horse Corn	61 11 9¼	0 13 10¾	—	—	—	—
Horse Forage (exclusive of Straw and Chaff)	9 2 4¼	0 2 0½	—	—	—	—
Market and Fair expenses	6 9 8½	0 1 5½	—	—	—	—
Cost and Wear and Tear of Implements	20 7 10½	0 4 7	—	—	—	—
Sundries	14 8 0	0 3 3	—	—	—	—
Bad Debts	2 6 5	0 0 6¼	—	—	—	—
	404 6 2¼	4 11 1¾	—	—	—	—
Rent, Rates, and Taxes	133 17 0¼	1 10 3	—	—	—	—
Carried forward per contra	538 3 2½	6 1 1¾	6 1 4¾	4 17 5½	131 18 6¾	

SYNOPSIS OR ENTIRE BALANCE SHEET, &c. *(continued.)*

Hay, Root, and Green Crops

Area grown.	Description of Meat produced.	Quantity. Per Acre.	Quantity. Per Annum.	Price per lb. realised.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Loss. Per Acre.	Loss. Per Annum.
a. r. p.		lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.
	Mutton	155¾	17,137	0 8¼	589 1 8¾	—	—	—
	Beef	75	8,293	0 7¼	255 19 11¼	—	—	—
	Swine	69¼	7,656	0 5¾	183 8 10½	—	—	—
	Poultry	5½	589⅝	0 8	19 12 8¾	—	—	—
110 0 0		305½	33,675⅛	0 7¼	1,048 3 3½	9 10 7	—	—
	Wool	12¾	1,419 3/10	1 4½	98 8 5¾	0 17 10¾	—	—
					1,146 11 9¼	10 8 5¾	—	—
	Hay, Root, and Green Crops sold to Dairy Stock in Farm fold yards at consuming prices				64 19 10¼	0 11 9¾	—	—
	Ditto, consumed by working horses				29 15 10	0 5 5	—	—
	Tillages in Valuation in 1870 in excess of 1850				10 3 4¾	0 1 10	—	—
110 0 0					1,251 10 10¼	11 7 6½	—	—

Twenty Years' Average Cost of Production (1850 to 1870).	On 110a. 0r. 0p. Per Annum.	On 110a. 0r. 0p. Per Acre.					
	£ s. d.	£ s. d.					
Manual Labour	291 8 9½	2 12 11¾	—	—	—	—	—
Manure purchased	65 15 4½	0 11 11½	—	—	—	—	—
Seed purchased and of home growth	61 6 1¼	0 11 2	—	—	—	—	—
Horse Corn	115 18 4¼	1 1 1	—	—	—	—	—
Horse Forage (exclusive of straw and chaff)	20 16 6¼	0 3 9½	—	—	—	—	—
Market and Fair Expenses	15 6 1½	0 2 9¼	—	—	—	—	—
Cost and wear and tear of Implements	41 8 2¾	0 7 6½	—	—	—	—	—
Sundries	17 19 0¼	0 3 3	—	—	—	—	—
Bad Debts	2 17 7	0 0 6¼	—	—	—	—	—
Agistment	9 14 5	0 1 9¼	—	—	—	—	—
	642 10 6¼	5 16 10	—	—	—	—	—
Feeding Stuffs (exclusive of straw and hay)	765 3 6¾	6 19 1½	—	—	—	—	—
	1,407 14 1	12 15 11½	—	—	—	—	—
Rent, Rates, and Taxes	166 9 0	1 10 3	—	—	—	—	—
Carried forward per contra	1,574 3 1	14 6 2½	14 6 2½	2 18 8	322 12 2¾		

SYNOPSIS OR ENTIRE BALANCE SHEET, &c. *(continued)*.

Recapitulation of Cereals and Hay, Root, and Green Crops, Twenty Years' Average Produce and Cost of Production.

Recapitulation.	Area Grown.	Receipts. Per Annum.	Receipts. Per Acre.	Cost of Production.	Profit per Acre.	Loss per Acre.	Total on Cereals, and Hay, Root, and Green Crops respectively.
	a. r. p.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals	88 2 24	970 1 9¼	10 18 10¼	6 1 4¾	1 17 5½	—	431 18 6¾
Hay, Root, and Green Crops	110 0 0	1,251 10 10¼	11 7 6½	14 6 2½		2 18 8	322 12 2¾
	198 2 24						

	£ s. d.	£ s. d.
Balance of Profit, deducting Loss		109 6 4
Receipt for Hire of Horses, Implements, and Attendance, three horses being kept for park and demesne purposes, but only charged when employed therein (see exposition in Appendix, folio 131)	67 14 5¼	
Valuation of Tillages, 1870, in excess of 1850	6 9 3½	
		74 3 8¾
Cash Book Balance in favour of Farm...		183 10 0¾
The £183 10s. 0¾d. is £5 4s. 10¼d., or say 5¼ per cent. on £3,500 Capital		5 5 0
To this must be added an Abatement in Rent made to the tenantry, under the Produce Scheme of letting, in 1860, 1861, and 1862, with which amount this farm has not been credited, but is entitled to, viz., 9s. 4½d. (on the average of twenty years is 5½d.)		0 0 5½
Add Game Damages, £50 per annum, or 1⅜ per cent. on Capital		1 8 6¾
To which should be added Increased Value of the Farm, £50 per annum, at Michaelmas, 1870, according to the valuations of three distinct valuers, as will be shown in Appendix		1 8 6¾
Balance per cent. and per annum representing a legitimate interest on £3,500, the Capital employed in producing this result ...		8 2 7

Amount carried forward to folio 22.

RECAPITULATION OF CEREALS AND HAY, ROOT, AND GREEN CROPS,

With their Products and Cost of Production on the Three Years' Average, 1871, 1872, *and* 1873. *The Accounts*, 1871, 1872, *and* 1873, *not having been kept in detail, as in the preceding twenty years, the following Cost of Production is consequently shown on the Aggregate Average of Cereals and Hay, Root, and Green Crops. The quantity of the Arable Land in the Three Years being calculated on* 208 *Acres, cropped and not, on* 198*a.* 2*r.* 24*p. as from* 1850 *to* 1870.

Description of Crop.	Area Grown.	Receipts. Per Annum.	Receipts. Per Acre.	Cost of Production.	Profit per Acre.	Loss per Acre.	Total on Cereals, and Hay, Root, and Green Crops respectively.
	a. r. p.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CEREALS, viz. :—							
Grain Sold		741 12 6¾	3 11 3¾				
Ditto Consumed on the Farm		389 7 1	1 17 5¼				
		1,130 19 7¾	5 8 9				
HAY, ROOT, AND GREEN CROPS, viz. :—							
Stock Sold or Meat Produced		1,594 4 8¼	7 13 3½				
Ditto Sold to Park Dairy Stock in Farm Fold Yards at Consuming Prices		280 1 3¼	1 6 11¼				
	208a. 0r. 0p.	3,005 5 7¼	14 8 11¾				
Receipts for Hire of Horses, Implements, and Attendance, three Horses being kept for Park and Demesne purposes, but only charged when employed therein (see exposition in Appendix, folio 131)		17 7 6¾	0 1 8				
Sundries		7 3 4	0 0 8¼				
		3,029 16 6	14 11 4	11 15 4	2 16 0		582 8 0

Balance of Profit, Deducting Loss, £582 8s.

The £582 8s. is £16 12s. 9d., 16½ per cent. on £3,500 Capital employed.

RECAPITULATION OF CEREALS AND HAY, ROOT, AND GREEN CROPS (*continued*).

AGGREGATE COST OF PRODUCTION—CEREALS AND HAY, ROOT, AND GREEN CROPS.

	Per Annum.			Per Acre.		
	£	s.	d.	£	s.	d.
Manual Labour	489	5	7¾	2	7	0½
Manure purchased	84	10	8½	0	8	1½
Seed purchased and of Home growth	179	9	5¾	0	17	3½
Repairs of Implements	72	5	9¾	0	7	1
Feeding Stuffs purchased and Corn consumed of Home growth	715	7	4½	3	8	9½
Horse Corn	166	11	11	0	16	0½
Horse Forage	31	3	3¾	0	3	0
Sundries	13	18	7	0	1	3¾
Bailiffs', Market, and Fair Expenses	6	9	1	0	0	7½
Rent, Rates, and Taxes	304	10	8	1	9	3¼
Bad debts	33	13	1	0	3	3
Feeding Stuffs purchased for Dairy, and charged to it						
Stock purchased	335	17	3½	1	12	3½
Agistment	13	13	4	0	1	3½
	2,446	16	6	11	15	4

	£	s.	d.
Per-centage brought forward	16	12	9
To which should be added Game damages £50 per annum, or 1⅞ per cent. on Capital (see Appendix, folio 132)	1	8	6¾
And to which should be added the amount of the increased value of the Farm, £50 per annum at Michaelmas, 1870 (according to the valuation of three distinct valuers, as will be shown in Appendix). This claim, however, is considered to cancel any other claim for an unexhausted improvement	1	8	6¼
Amount carried forward to folio 22	19	9	10½

RECAPITULATION OF PROFITS PER CENT. ON A CAPITAL OF £3,500,

As shown in Schedules 1 *and* 2, *folios* 19, 21.

	Amount. £	s.	d.		Average per cent. on 23 years. £	s.	d.
Twenty years at £8 2s. 7d. per cent., from 1850 to 1870, as per folio 19	162	11	8				
Three years at £19 9s. 10d. per cent. for 1871-2-3, as per folio 21 ...	58	9	6				
	221	1	2	...	9	12	2¼
Add increased amount in valuation of inventory as per folio 15, being the net accumulation of capital between 1850 and 1873, which, per annum, on the average of 23 years' equals	52	8	1¼	...	1	9	11¼
Total per-centage realised at prices for cereals, viz.: Wheat, 7s. 0¼d. per bus.; barley, 4s. 7¼d.; oats and dredge, 3s. 3¼d.; beans or pulse, 5s. 6½d.; and for hay, root and green crops, viz.: Mutton, 8¼d. per lb.; beef, 7¼d.; pork and bacon pigs, 5¾d.; poultry, 8d.; wool, 1s. 4½d.				...	11	2	1½

This return percentage was obtained through the amount of capital employed being sufficient. The products of the farm realised remunerative prices during a series of years, and the balance in favour thereof proves that the production of cereals and butchers' meat, when sold at the prices quoted, constitute profitable farming in this country.

We will show in the appendix which follows, the marginal rate at which the various agricultural products may be sold, so that a profit in farming may be secured.

In considering the conclusion arrived at, or rather defined, in the foregoing statements, it will be necessary to say that the results have

been obtained by the use of arable land and down pasturage, but without the aid of meadow or pasture lands (the fore share only of the Water-meadow being charged to feeding stuffs for sheep, and not as rent). Occasionally young stock were depastured in Wilton House Park, and the agistment price was invariably charged against the farm.

The foregoing statements represent in minute detail what has been accomplished in raising the fertility of the respective soils during the first thirteen years of a term of twenty. The cereals averaged per acre, viz.: Wheat, 32⅜ bus.; barley, 49⅛ bus.; oats, 57½ bus.; beans, 35⅞ bus.; and the averages for the twenty years were, respectively: Wheat, 32½ bus.; barley, 46 bus.; oats, 57½; beans, 37¼ bus. The cost of production of the cereal crops in the thirteen years was £5 14s. 7¼d., and that for the twenty years £6 1s. 4¾d., nearly approximating each other. The ewe flock in the same period numbered 274, but between 1863 to 1870 an additional number of 38 increased the average to 312, being the number of ewes kept for the term of twenty years.

The produce of meat in the thirteen years, in quantities and price, was: Mutton, 161½ lbs. per acre at 7¼d.; beef, 81 lbs. at 7d.; swine, pork and bacon pigs, 69¾ lbs. at 5½; poultry, 5¼ lbs. at 8d. The produce for the term of twenty years, relatively, averaged: Mutton, 155¾ lbs. per acre at 8¼d.; beef, 75 lbs. at 7¼d.; pork and bacon pigs, 69¼ lbs. to 5¾d.; poultry, 5½ lbs. at 8d. The poultry statement, however, in the absence of detail, is somewhat incomplete. It will be observed that during the thirteen years feeding stuffs cost £6 0s. 9d. per acre, and the total cost of production was £12 17s. 9½d., and that for the twenty years feeding stuffs cost £6 19s. 1½d., and the total cost of production was £14 6s. 2½d. The explanation of this is: the amount spent per annum in artificial food during the thirteen years was required in order to restore the land to a state of fertility; and, moreover, in the absence of pasture-land, and also to keep up the fertility of the soil, it was found necessary to spend £6 19s. 1½d. per annum during the average of twenty years.

The effects of these sums being expended are elaborately shown in the appendix.

The receipts and payments of the thirteen years and the twenty-three years respectively, are epitomised and averaged for the sake of brevity, so as to give the most comprehensive view of the accounts generally, whilst a balance-sheet is given in the appendix, to which is added minute and detailed statements of the products arising from sheep, cattle, pigs, and poultry.

The farm has been held with the stipulation that the straw, hay, root, and green crops were to be consumed thereon. The receipts in respect of cereals and the amount for grain sold are shown in the balance sheet (fo. 16).

Only the best qualities of grain were sent to market, the remaining or inferior sorts grown on the farm being consumed by stock, and charged against the same at their relative marketable prices. In this instance it was found to be more profitable to reserve all inferior corn for home consumption rather than incur the expense of marketing the same. When this inferior corn is used as artificial food in conjunction with roots, &c., the tenant obtains a considerable addition to the manurial fertilisers of the farm.

Science affirms that the consumption of grain alone does not add to the fertility of the soil, but nevertheless its manurial value in conjunction with the consumption of the hay, root, and green crops on the farm, has materially aided the increased production of cereals and meat. On this farm the average of the three years to Michaelmas, 1873, of 36 bushels of wheat per acre, is equal to Sir J. B. Lawes' quotation in the *Morning Post*, October 12th, 1883, as produced by artificial manures only.

The results achieved on the farm in question do not bear out Sir J. B. Lawes' ideas as expressed in the following paragraph, viz. :—"I have more than once pointed out the fallacy which lies in the statement that the reduction in the price of an agricultural crop can be profitably met by an increase in the yield. This is not only not true, but it is the reverse of the truth."

APPENDIX TO FIRST SECTION.

SCHEDULE SHOWING THE COST PER ACRE OF THE RESPECTIVE CROPS GROWN FROM MICHAELMAS, 1850, TO MICHAELMAS 1863.

The prices charged for Corn being the amount per bushel realised for the same.

	Cost of Production. Cereals.																		Cost of Production. Hay, Root, and Green Crops.																	
	Wheat.			Barley.			Oats or Dredge.			Beans or Pulse.			Rye.			Total Amount.			Average per Acre.			Clover.			Vetches, Turnips, Rape, &c.			Swedes.			Mangolds.			Total Amount.			Average per Acre.		
	£	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.
Manual Labour	2	1	10	1	15	2	1	10	$11\frac{1}{2}$	2	16	$9\frac{1}{2}$	2	5	1	154	9	0	1	17	$4\frac{1}{2}$	1	12	9	2	15	10	2	17	$1\frac{1}{2}$	3	18	$11\frac{1}{2}$	288	16	9	2	12	$1\frac{1}{4}$
Manure purchased ...	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	16	4	$8\frac{1}{4}$	0	11	$2\frac{3}{4}$	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	0	11	$2\frac{1}{2}$	62	3	9	0	11	$2\frac{1}{2}$
Seed	0	18	2	0	12	$9\frac{1}{2}$	0	11	$10\frac{1}{2}$	0	13	11	0	11	3	58	18	$0\frac{3}{4}$	0	14	$3\frac{1}{2}$	0	11	3	0	8	10	0	3	7	0	5	2	45	16	1	0	8	3
Horse Corn, exclusive of depreciation in Stock...	0	11	$6\frac{3}{4}$	0	10	$3\frac{1}{2}$	0	9	8	0	11	$9\frac{1}{2}$	0	14	8	13	17	4	0	10	$7\frac{1}{4}$	0	2	6	1	11	0	1	0	7	1	3	$10\frac{1}{2}$	108	3	$8\frac{1}{2}$	0	19	6
Horse Forage	0	2	$2\frac{1}{4}$	0	1	11	0	1	$6\frac{1}{2}$	0	2	5	0	3	1	7	19	$2\frac{1}{2}$	0	1	11	0	0	6	0	6	7	0	4	0	0	4	6	22	3	$0\frac{1}{2}$	0	3	$11\frac{3}{4}$
Market and Fair Expenses	0	1	9	0	1	9	0	1	9	0	1	9	0	1	9	7	5	$3\frac{3}{4}$	0	1	9	0	1	9	0	1	9	0	1	9	0	1	9	9	15	$5\frac{1}{2}$	0	1	9
Implements	0	3	11	0	4	0	0	3	$9\frac{1}{4}$	0	5	$2\frac{3}{4}$	0	4	0	16	9	$1\frac{1}{4}$	0	4	0	0	0	11	0	11	$0\frac{1}{2}$	0	6	11	0	7	$9\frac{1}{2}$	37	13	7	0	6	$9\frac{1}{2}$
Agistment...	—			—			—			—			—			—			—			—			—			—			—			—			—		
Sundries	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	7	6	$11\frac{1}{2}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	0	1	$9\frac{1}{4}$	9	17	8	0	1	$9\frac{1}{4}$
	4	12	$4\frac{3}{4}$	3	18	$10\frac{3}{4}$	3	12	$6\frac{1}{2}$	5	4	$10\frac{1}{2}$	4	12	$9\frac{3}{4}$	342	9	$8\frac{1}{4}$	4	2	11	3	2	$7\frac{3}{4}$	6	8	$0\frac{1}{4}$	5	6	$11\frac{1}{4}$	6	15	$0\frac{1}{4}$	584	10	$0\frac{1}{2}$	5	5	$4\frac{1}{4}$
Rent, Rates, and Taxes ...	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	130	17	2	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	1	11	$8\frac{1}{4}$	176	0	$3\frac{1}{2}$	1	11	$8\frac{1}{4}$
	6	4	1	5	10	7	5	4	$2\frac{3}{4}$	6	16	$6\frac{3}{4}$	6	4	6	473	6	$10\frac{1}{4}$	5	14	$7\frac{1}{4}$	4	14	4	7	19	$8\frac{1}{2}$	6	18	$7\frac{1}{2}$	8	6	$8\frac{1}{2}$	760	10	4	6	17	$0\frac{1}{2}$
Feeding Stuffs		...			...			...			...			...			...			...			...			...			...			...			765	3	$6\frac{3}{4}$	6	19	$1\frac{1}{2}$
																																		1,525	13	$10\frac{3}{4}$	13	16	2

| Comparative Results showing Equalities in Calculations:— | | | | | | | | | | | | | | | | | | |

CEREALS.

Table showing Cost of Production per Acre and per Bushel. Also the amount Realised per Acre and per Bushel, with the Balances in favour of each respective Crop.

Description of Crop.	Cost of Production per Acre.	Cost per Bush.	Quantities grown per Acre.	Price realised per Bush.	Amount realised per Acre.	Aggregate		Average	
						Profit.	Loss.	Profit.	Loss.
	£ s. d.	s. d.	Bush.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	6 4 1	3 $9\frac{3}{4}$	$32\frac{1}{2}$	7 $0\frac{1}{4}$	11 8 2	5 4 1	—	—	—
Barley	5 10 7	2 $4\frac{3}{4}$	46	4 $7\frac{1}{2}$	10 11 $9\frac{1}{2}$	5 1 $2\frac{1}{2}$	—	—	—
Oats or Dredge	5 4 $2\frac{3}{4}$	1 $9\frac{3}{4}$	$57\frac{1}{2}$	3 $3\frac{1}{4}$	9 8 1	4 3 $10\frac{1}{4}$	—	4 0 $11\frac{1}{2}$	—
Beans or Pulse	6 16 $6\frac{3}{4}$	3 4	$37\frac{1}{4}$	5 $6\frac{1}{2}$	10 6 5	3 10 $1\frac{1}{4}$	—	—	—
Rye	6 4 6	3 2	$39\frac{1}{4}$	4 4	8 10 1	2 5 7	—	—	—
Average	5 19 $11\frac{1}{2}$				10 0 $10\frac{3}{4}$	4 0 $11\frac{1}{2}$	—	—	—

N.B.—These Crops were mostly sold with a portion of the Straw, the remaining portion being consumed on the Farm. (For result see Folio 17.)

The importance of the above Tables will be more readily appreciated by observing that a Bushel of Wheat costs 3s. $9\frac{3}{4}$d.; a Bushel of Barley 2s. $4\frac{1}{2}$d., a Bushel of Oats or Dredge 1s. $9\frac{3}{4}$d., a Bushel of Beans 3s. 4d., and a Bushel of Rye 3s. 2d., to produce. Should there be no loss on the conversion of the Hay Roots and Green Crops into Butchers' Meat, the Cereal Crops may be sold at a profit if they realise any sum above the following prices per quarter:

Wheat, 30s. 6d.; Barley, 19s. 2d.; Oats, 14s. 6d.; Beans, 26s. 8d.; Rye, 25s. 4d.

CEREALS.

Analysis of the following prices per bushel and per quarter realised on the respective cereal crops grown on an average of twenty years, viz.: Wheat, 7s. 0¼d.; barley, 4s. 7¼d.; oats or dredge, 3s. 3¼d.; beans, 5s. 6½d.

The loss shown in synopsis, folio 18, being £2 18s. 8d. per acre, or £322 12s. 2¾d. per annum in the conversion of hay, root, and green crops into meat, it therefore follows that the cost price of the cereal crops per bushel is increased respectively thus :—

	£	s.	d.
Wheat	302	16	1¾
Barley	290	5	5
Oats and Dredge	239	19	1
Beans and Pulse	103	2	9
Straw	33	18	1½
	970	1	9¼

	£	s.	d.
If £970 1s. 9¼d. gives £322 12s. 2¾d., what will £302 16s. 4¾d. give? ...	100	15	5¾
If £970 1s. 9¼d. gives £322 12s. 2¾d., what will £290 5s. 5d. give? ...	96	9	0¼
If £970 1s. 9¼d. gives £322 12s. 2¾d., what will £239 19s. 1d. give? ...	79	16	5
If £970 1s. 9¼d. gives £322 12s. 2¾d., what will £103 2s. 9d. give? ...	34	5	1¾
If £970 1s. 9¼d. gives £322 12s. 2¾d., what will £33 18s. 1½d. give? ...	11	6	2
	£322	12	2¾

The synopsis shown in folio 18 becomes transposed thus :—

Wheat ...	£100 15s. 5¾d. ÷ 860½ =	2s. 4d.
Barley ...	£96 9s. 0¼d. ÷ 1,259⅔ =	1s. 6¼d.
Oats and Dredge ...	£79 16s. 5d. ÷ 1,468⅔ =	1s. 1d.
Beans and Pulse ...	£34 5s. 1¾d. ÷ 371½ =	1s. 10d.

Ratio of loss per bushel on the conversion of the Hay, Root, and Green Crops.

WHEAT.	Per Bushel. s.	d.		Per Quarter. £	s.	d.
Cost of production, as shown, Folio 26	5	9¾	...	1	10	6
Add ratio of loss in the conversion of hay, root, and green crops as above	2	4	...	0	18	8
Total cost price	6	1¾	...	2	9	2
Amount realised above cost price, being Tenants' Profit, equal to £8 3s. 4½d. per cent. on £17 8s. 1½d. capital per acre employed; an average variety of seasons and other casualties having been experienced during the 23 years. Special epidemics would require further consideration. This amount of interest is irrespective of the 10 per cent. discounted in the inventories on the value of the working horses and implements employed upon the Farm as well as in the Park and Demesne establishments, and is, therefore, an additional per-centage on the capital employed ...	0	10½	...	0	7	0
Price per bushel and per quarter realised on the average of twenty years	7	0¼	...	2	16	2

Barley.	Per Bushel. s.	d.	Per Quarter. £	s.	d.
Cost of production as shown, Folio 26	2	$4\frac{3}{4}$ ...	0	19	2
Add ratio of loss in the conversion of hay, root, and green crops, as given above	1	$6\frac{1}{4}$ ...	0	12	2
Total cost price	3	11 ...	1	11	4
Amount realised above cost price, being Tenants' profit equal to £9 1s. 8d. per cent. on £17 8s. $1\frac{1}{2}$d. (See observations on wheat)...	0	$8\frac{1}{4}$ ...	0	5	6
Price per bushel and per quarter realised on the average of twenty years	4	$7\frac{1}{4}$ ...	1	16	10

Oats and Dredge, with Rye Occasionally.					
Cost of production as shown, Folio 26	1	$9\frac{3}{4}$ ...	0	14	6
Add ratio of loss in the conversion of hay, root, and green crops, as given above	1	1 ...	0	8	8
Total cost price	2	$10\frac{3}{4}$ ...	1	3	2
Amount realised above cost price, being Tenant's profit equal to £6 3s. $10\frac{1}{2}$d. per cent. on £17 8s. $1\frac{1}{2}$d. (See observations on wheat) ...	0	$1\frac{1}{2}$ ...	0	3	0
Price per bushel and per quarter realised on the average of twenty years	3	$3\frac{1}{4}$ ...	1	6	2

Beans and Pulse.					
Cost of production as shown, Folio 26	3	1 ...	1	6	8
Add ratio of loss in the conversion of hay, root, and green crops, as given above	1	10 ...	0	14	8
Total cost price	5	2 ...	2	1	4
Amount realised above cost price, being Tenant's profit equal to £4 0s. 3d. per cent. on £17 8s. $1\frac{1}{2}$d.	0	$1\frac{1}{2}$ ...	0	3	0
Price per bushel and per quarter realised on the average of twenty years	5	$6\frac{1}{2}$ ...	2	4	4

CEREALS—RECAPITULATION OF ANALYSIS,

As Shown in Folios 27, 28.

Tabula previous to the Adjustment of Loss by Conversion of Hay, Root, and Green Crops into Meat (as was the case between 1850 and 1870) showing the Cost Price of the Cereal Crop per Bushel and per Quarter, varying according to the Quantities Produced per Acre on Average Yields.

	1850.		Intervening.		1850-1870.		1871-2-3.	
	Bus	Qrs.	Bus.	Qrs.	Bus.	Qrs.	Bus.	Qrs.
Wheat, quantity grown per Acre	20	$2\frac{1}{2}$	28	$3\frac{1}{2}$	$32\frac{1}{2}$	4	36	$4\frac{1}{2}$
Market Price required to be realised per bushel and per quarter	9/11¾	79/10	7/1½	50 10	6 1¾	49 2	5 6½	44/4
Barley, quantity grown per Acre	28	$3\frac{1}{2}$	37	$4\frac{5}{8}$	46	$5\frac{3}{4}$	50	$6\frac{1}{4}$
Market Price required to be realised per bushel and per quarter	6/5¼	51 6	4/10½	39/-	3/11	31 4	3 7½	28/10
Oats or Dredge, quantity grown per Acre	34	$4\frac{1}{4}$	47	$5\frac{7}{8}$	$57\frac{1}{2}$	$7\frac{1}{8}$	61	$7\frac{5}{8}$
Market Price required to be realised per bushel and per quarter	4/11	39 4	3/6½	28 4	2 10¾	23 2	2 8¾	21/10
Beans or Pulse, quantity grown per Acre	24	3	31	$3\frac{7}{8}$	$37\frac{1}{4}$	$4\frac{5}{8}$	41	$5\frac{1}{8}$
Market Price required to be realised per bushel and per quarter	8/-	64/-	6/2½	49 8	5 2	41 4	4 8¼	37 6

Example.

For instance, in respect of the Farm in question as relating to Wheat. The yield in 1850 was 20 bushels per acre, and the consequent price shown in the Tabula is 9s. 11¾d. per bushel, and 79s. 10d. per quarter. The average of the 20 years' yield was $32\frac{1}{2}$, and the price 6s. 1¾d. and 49s. 2d., and the last three years, 36 bushels, and the price 5s. 6½d. and 44s. 4d. The other respective crops may be so interpreted. This proves that increased production to a certain limit (Sir J. B. Lawes' results at Rothamsted) is the principle of progress to be relied upon for securing the interest of landlord, tenant, and consumer.

CEREALS.—RECAPITULATION OF ANALYSIS *(continued)*.

Tabula subsequent *to the adjustment of loss by conversion of Hay, Root, and Green Crops into Meat* (*as was the case between* 1850 and 1870), *showing the cost price of the Cereal Crop per bushel and per quarter, varying according to the quantities produced per acre on average yields.*

	1850.		Intervening.		1850–1870.		1871, 72, & 73.		Extra.	
	Bushels.	Qrs.	Bushels.	Qrs.	Bushels.	Qrs.	Bushels.	Qrs.	Bushels.	Qrs.
Wheat, quantity grown per acre	20	$2\frac{1}{2}$	28	$3\frac{1}{2}$	$32\frac{1}{2}$	$4\frac{1}{16}$	36	$4\frac{1}{2}$	40	5
Market price required to be realised per bushel and per quarter	7/7¼	60 10	5 5¼	43 6	4 8¼	37 6	4 2½	33/8	3/9¾	30 6
Barley, quantity grown per acre	28	$3\frac{1}{2}$	37	$4\frac{5}{8}$	46	$5\frac{3}{4}$	50	$6\frac{1}{4}$	54	$6\frac{3}{4}$
Market price required to be realised per bushel and per quarter	5/0¾	40 6	3/10	30 8	3 1	24 8	2/10	22 8	2 7	20 8
Oats and Dredge, quantity grown per acre	34	$4\frac{1}{4}$	47	$5\frac{7}{8}$	$57\frac{1}{2}$	$7\frac{1}{8}$	61	$7\frac{5}{8}$	65	$8\frac{1}{8}$
Market price required to be realised per bushel and per quarter	3 8½	29 8	2 7½	21/–	2 2¼	17 6	2 0¾	16/6	1 11¼	15 6
Beans and Pulse, quantity grown per acre	24	3	31	$3\frac{7}{8}$	$37\frac{1}{4}$	$4\frac{5}{8}$	41	$5\frac{1}{8}$	45	$5\frac{5}{8}$
Market price required to be realised per bushel and per quarter	5/9	46/–	4 5½	35 8	3 8½	29/8	3 4½	27/–	3 0¾	24/6

EXAMPLE.—For instance, in respect of the farm in question as relating to Wheat. The yield in 1850 was 20 bushels per acre, and the consequent price shown in the above tabula is 7s. 7¼d. per bushel and 60s. 10d. per quarter; the average of the twenty years' yield was $32\frac{1}{2}$ bushels, and the price 4s. 8½d. per bushel and 37s. 6d. per quarter, and the last three years' yield was 36 bushels and the price 4s. $2\frac{1}{2}$d. per bushel and 33s. 8d. per quarter. The other respective crops may be so interpreted. This proves that increased production to a certain limit (Sir J. B. Lawes' results at Rothamsted) is the principle to be relied upon for securing the interest of landlord, tenant, and consumer. But should the ratio per acre be raised from Sir J. B. Lawes' estimated average of the country, viz., 28 bushels to 40, the prices for Wheat would be 3s. $9\frac{3}{4}$d. per bushel and 30s. 6d. per quarter.

HAY, ROOT, AND GREEN CROPS.

COST PRICE PER ACRE AND ANALYSIS OF PRODUCTS AT THE AVERAGE PRICES PER TON REALISED FOR THE RESPECTIVE CROPS ON THE AVERAGE OF TWENTY YEARS.

Description of Cro .	Cost of Production per Acre.	Quantities grown per Acre, with realised prices per Ton.	Amount realised per Acre.	Aggregate. Profit.	Aggregate. Loss.	Average. Profit.	Average. Loss.
	£ s. d	T. cwt. qr. lb.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Clover and Artificial Grasses	4 14 4	Hay ... ... 1 9 1 11 @ 50s.	3 13 4½				
		Green Crops ... 4 2 0 22 @ 5s. 2½d.	1 1 4½				
		The cost price being 17s. 1¾d. per Ton.					
			4 14 9	0 0 5	—		—
Vetches, early Turnips, Rape, &c., either consumed before or at maturity	7 19 8½	T. cwt. qr.					
		Roots 6 6 1					
		Green 8 6 0					
		Total ... ... 14 12 1 @ 5s. 2½d.	3 16 1¼	—	4 3 7¼	—	—
		The cost price being 10s. 11d. per Ton.					
Swedes	6 18 7½	T. cwt. qr. lb.					
		Roots 12 5 0 15					
		Green 2 13 3 10					
		Total ... ... 14 18 3 25 @ 5s. 2½d.	3 17 9½	—	3 0 10	—	2 5 8¾
		The cost price being 9s. 3¼d. per Ton.					
Mangold Wurtzel ...	8 6 8½	T. cwt. qr. lb.					
		Roots 19 7 1 10					
		Green 5 3 1 3					
		24 10 2 13 @ 5s. 2½d.	6 7 9	—	1 18 11½	—	—
		The cost price being 6s. 9½d. per Ton.					
				0 0 5	9 3 4¾		
					5		
	4)27 19 4½		4)18 16 4¾		4)9 2 11¾		
	6 19 10	Average per Acre	4 14 1¼		2 5 8¾		

N.B.—The hay, root, and green crops converted into butchers' meat, with additional sales, is shown at folio 18 as sold at a loss of £2 18s. 8d. per acre. These different results—viz., £2 18s. 8d. and £2 5s. 8¾d., as above—are caused through the assumption of equal acreage quantities grown in the former case and not as in the latter case, namely, 5-9th roots and 4-9th cereals. These crops were partly consumed by store stock and the working horses on the farm, and the remainder converted into meat, the results of which are shown in the Schedule, folio 18. The 5s. 2½d. per ton charged is the amount realised on the respective crops, and is corroborated in the summary of the stock accounts. It must be borne in mind that the weights of these respective crops are below the average produce of the kingdom. This circumstance, coupled with the fact that the farm was unaided by either pasture or meadow lands, shows that the meat production of the kingdom is more profitable than is shown to be on the arable lands in question.

MEAT PRODUCTIONS.

Analysis of the following prices per lb. on the aggregate, and also specifically, on the various kinds of meat produced. These are shown to have realised on the average of twenty years, relatively: Mutton, 8¼d.; beef, 7¼d.; swine, 5¾d.; poultry, 8d.; and wool, 1s. 4½d. per lb. (See explanations, folio 23).

On the aggregate the quantity of meat produced as given in synopsis, folio 18, averages 305½ lbs. per acre.

	s.	d.
And the average price realised for sales per lb., including tenant's profit of 10 per cent. on £17 8s. 1½d. being 1¼d. per lb.	0	7¼
The cost of production also shown, folio 18, stands at £14 6s. 2½d.; therefore, if 305½ lbs. cost £14 6s. 2½d., what will 1 lb. cost, viz.:	0	11
Consequent loss per lb.	0	3¾
Made up thus loss in converting hay, root, and green crops into meat, as shown in appendix, folio 34, ... 2¼d.		
Net remaining loss not realised in sales between 1850 and 1870) ... ... 1½d.		
	0	3¾
Specific kinds produced, viz.: Mutton, price per lb. realised on 155¾ lbs. per acre, including tenant's interest at 10 per cent. on £17 8s. 1½d. capital	0	8¼
Average amount of wool realised on 1 lb. of mutton ...	0	1¼
	0	9½
Loss in converting hay, root, and green crops into meat ...	0	2¼
	0	11¾
Amount realised above cost price on the aggregate, as shown above (mutton)	0	0¾
	0	11

BEEF.

Price realised, 1850 to 1870, including tenant's interest of 10 per cent. on £17 8s. 1½d. capital		0 7¼
Loss in converting hay, root, and green crops into meat	2¼d.	
Additional loss not realised in cost price between 1850 and 1870	1½d.	
	—	0 3¾
Aggregate cost per lb.		0 11

SWINE.

Price realised 1850 to 1870, including tenant's interest, 10 per cent. on £17 8s. 1½d. capital		0 5¾
Loss in converting hay, root, and green crops into meat	2¼d.	
Additional loss not realised in cost price between 1850 and 1870	3d.	
	—	0 5¼
Aggregate cost per lb.		0 11

POULTRY.

Price realised 1850 to 1870, including tenant's interest, 10 per cent. on £17 8s. 1½d. capital		0 8
Loss in converting hay, root, and green crops into meat	2¼d.	
Additional loss not realised in cost price between 1850 and 1870	¾d.	
	—	0 3
Aggregate cost per lb.		0 11

This result, however, is incorrect through the details of the account being incomplete, and the realised price would be more correctly stated at 1s. to 1s. 3d.

The loss shown in synopsis, folio 18, being £2 18s. 8d. per acre, or £322 12s. 2¾d. per annum in the conversion of hay, root, and green crops into meat, the average price being 7¼d. per lb., and the cost price shown in the foregoing analysis being 11d., it therefore follows that the cost price is 3¾d. per lb. in excess of the relative prices realised, and consequently the synopsis shown in folio 18 becomes transposed, thus :—

	£	s.	d.
Meat	1,048	3	$3\frac{1}{2}$
Wool	98	8	$5\frac{3}{4}$
Hay, root, and green crops sold	64	19	$10\frac{1}{4}$
Ditto consumed by working-horses	29	15	10
	1,241	7	$5\frac{1}{2}$

	£	s.	d.
If £1,241 7s. $5\frac{1}{2}$d. gives £322 12s. $2\frac{3}{4}$d., what will £1,048 3s. $3\frac{1}{2}$d. give?	272	7	$11\frac{3}{4}$
If £1,241 7s. $5\frac{1}{2}$d. gives £322 12s. $2\frac{3}{4}$d., what will £98 8s. $5\frac{3}{4}$d. give?	25	11	$6\frac{3}{4}$
If £1,241 7s. $5\frac{1}{2}$d. gives £322 12s. $2\frac{3}{4}$d., what will £64 19s. $10\frac{1}{4}$d. give?	16	17	$9\frac{1}{2}$
If £1,241 7s. $5\frac{1}{2}$d. gives £322 12s. $2\frac{3}{4}$d., what will £29 15s. 10d. give?	7	14	10
	322	12	2

£272 7s. $11\frac{3}{4}$d. ÷ 33,675$\frac{1}{8}$ lbs. = $2\frac{1}{4}$d. per lb. in addition to the prices realised.

£25 11s. $6\frac{3}{4}$d ÷ 1,419$\frac{3}{10}$ lbs. = $4\frac{1}{4}$d. + 1s. $4\frac{1}{2}$d. (wool) = 1s. $8\frac{3}{4}$d.

Hence, the synopsis shown in folio 18 becomes transposed, as shown in the six diagrams, folios 55 to 61.

VALUATIONS IN 1850 AND 1873.

ADJUSTED QUANTITIES OF PRODUCE APPLIED TO THE RENT (£300 PER ANNUM) OF WILTON HOUSE HOME FARM UPON THE PRODUCE PRINCIPLE OF LETTING FARMS ADOPTED BY THE EARL OF PEMBROKE.

—	Pivot Rent.				Standard Rent.				Rent accruing at Prices Realised by Sales from the Farm.				Rent accruing on Three Years' Averages for Twenty Years.			
		£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.
Meat, 4,800 lbs.	@ 0s. 6d. ...	120	0	0	@ 0s. 6d. ...	120	0	0	@ 0s. 7¼d. ...	145	0	0	@ 0s. 6½d. ...	130	0	0
Barley, 342⅞ bushels	@ 3s. 6d. ...	60	0	0	@ 4s. 0d. ...	68	11	5	@ 4s. 7¼d. ...	78	18	6¾	@ 4s. 4d. ...	74	5	8½
Wheat, 400 bushels	@ 6s. 0d. ...	120	0	0	@ 7s. 0d. ...	140	0	0	@ 7s. 0¼d. ...	140	8	4	@ 6s. 6¼d. ...	130	8	4
		300	0	0		328	11	5		364	6	10¾		334	14	0½
Less 10 per cent. allowance for Manure...		30	0	0		27	0	0		27	0	0		27	0	0
	Pivot Rent...	270	0	0		301	11	5		337	6	10¾		307	14	0½

AREA AND VALUATIONS.

Description.				Total Area.			Price per Acre.	Valuation of Farm in 1850.			Price per Acre.	Valuation of Farm in 1873.			Price per Acre.	Valuation by Mr. Rigden, in 1873 (Tithe Free, Tenant paying Rates.)			Price per Acre.	Valuation by Mr. Davis, in 1873 (Tithe Free, Tenant paying Rates).		
	a.	r.	p.	a.	r.	p.		£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.
Homestead and Four Cottages, at 5s. each				2	1	27	50/-	6	2	9	55/-	6	13	0½								
								10	8	0												
Hookland	19	3	32		—		45/6	45	7	8½	50/-	49	17	6								
Field Arable	103	3	13		—		28/-	145	7	3¾	34/-	176	11	3		339	10	0		372	8	6
Down Arable	74	3	19	198	2	24	19/3	72	1	3¼	24/-	89	16	10								
Down Pasture				66	0	24	7/-	23	3	0½	8/-	26	9	2¼								
Occupation Roads and Wastes, also Carriage Drives				6	1	23																
				273	2	18		302	10	0½		349	7	9½		339	10	0		372	8	6

REPORT.—The Home Farm being allowed £27 per annum for manure, the expenditure being £81 per annum, it follows that the tenantry claiming the relative rates of allowance in respect of their holdings, must have spent in manure upwards of £300 per annum, to enable them to assert their claim to an allowance of every £100 from the Earl of Pembroke.

This vast expenditure represents the guaranteed security, contemplated in the Produce Scheme, for the maintenance of condition, or increased fertility of the estate.

The above valuations are tithe free (tenant paying rates).

N.B.—Each valuation is irrespective of damage by game; nevertheless, the farm was surrounded by covers strictly preserved with a large stock of game.

The detailed results thus shown exhibit the comparative fairness of the Produce Scheme in contrast with the above valuations. Moreover, the realised prices obtained in sales from the farm testify to the superior qualities of grain respectively produced, which were acknowledged to be the best samples shown in Salisbury market, though grown upon soils proverbial for their infertility.

CONCLUSIONS TO FIRST SECTION OF ACCOUNTS.

The farm under the circumstances related and explained in the first section of accounts by high farming, with a capital of £3,500, was held profitably from Michaelmas, 1850, to Michaelmas, 1873, and yielded £11 2s. 1½d. per cent. on the capital employed. The range of prices realised for cereals being, viz.: Wheat, 7s. 0¼d. per bushel; barley, 4s. 7¼d.; oats or dredge, 3s. 3¼d.; beans or pulse, 5s. 6½d. The products for meat being: Mutton, 8¼d. per lb.; beef, 7¼d.; swine, 5¾d.; and poultry (nominally), 8d.

The rent of the farm was fixed at £300 per annum (and it is contended to be a fair one, inasmuch as it is the amount remaining from the sale of the products after deducting every other expense). It was converted into produce on a scale of prices equal to those obtained in 1835, viz.: Wheat, 7s.; barley, 4s.; oats, 2s. 9d.; meat, 6d. per lb.; and wool, 1s. Nevertheless, the rent was to vary with the prices for produce as adopted in the Earl of Pembroke's scheme for letting his estate. The quantities chosen were, two-fifths meat, one-fifth barley, and two-fifths wheat. The respective quantities being calculated at 6d. per lb. for meat, 3s. 6d. per bushel for barley, and 6s. for wheat, being the estimate formed by Lord Herbert and Sir Robert Peel as prices for agricultural products in the future, mutton, lamb, veal, beef, and pork, to be taken from the average prices published weekly in the *Mark Lane Express*, and the cereals being determined by those which regulate the tithe commutation rent-charges for England and Wales. At the end of the twenty-three years—1850 to 1873—the balance was 10s. per cent. in favour of the tenantry on the Pembroke estates, the prices then being 6½d. per lb. for meat, 4s. 4d. per bushel for barley, and 6s. 6¼d. per bushel for wheat.

As regards rent it will be evident that putting the fixed rent at the old standard prices into quantities of produce at a lower ratio, an apparent advantage is afforded to the landlord, but this difference was cancelled by an annual allowance of 10 per cent. for manures purchased (provided the tenant spent three times as much), the same not arising from the produce of the holding. This incentive operated in promoting an increased production, as exemplified by the result on the farm in question. An allowance of say £3,500 per annum by the landlord at this rate on an estate under such circumstances, would occasion £10,500 to be spent by the tenantry in manures, thus affording a guarantee for increased pro-

duction, and consequently an improved condition of the estate. During the twenty years of average, the 88 acres, 2 roods, 24 perches, of cereals grown per annum yielded a profit of £4 17s. 5½d. per acre, and the 110 acres of hay, root, and green crops, occasioned a loss of £2 18s. 8d. per acre, being 2¼d. per lb. on the total quantity of meat produced, and the consequent loss could only be redeemed by charging the cereal crop with 1s. 8d. per bushel on the total quantity produced. Under such results the comparative standard prices for rent, and those realised were, for cereals, viz. :

	Wheat.	Barley.	Oats.	Dredge.	Beans or Pulse.
1836 to 1850	7 –	4 –	2 9	—	—
Prices realised, 1850 to 1870, on the Farm in question	7 0¼	4/7¼	—	3/3¼	5 6½
Cost price on yield per Acre (Folio 27), including interest on Capital... ...	6 1¾	3 11	—	2 10¾	5 2

Meat Production.

	Mutton.	Beef.	Swine.	Poultry.	Wool.
Standard 1850	—	—	6	—	—
1850 to 1870 on the aggregate on the Farm in question	—	—	7¼	—	—
Price realised as shown (Folio 18) ...	8¼	7¼	5¾	8	1 4½
Cost price on realised quantities on the Farm in question, interest on Capital included	10¼	9¼	7¾	10	1 8¾

The inference from the foregoing is, that during the years of protection by Acts of Parliament, the realised prices for cereals on the farm in question for twenty years exceeded the standard, and more than covered the loss incurred in the production of meat (as shown in diagram, folio 19). The realised price of meat, however, was below its cost price, as shown in the accounts of the Home Farm. Moreover, these deductions, though not applicable to all cases in the kingdom, tend to dispel the notion that because a standard of prices may have been arrived at and acted upon for half a century, it does not follow that they are relatively correct. In addition, the facts derived from the foregoing accounts prove the correctness of the old rule that to grow cereals profitably you must produce meat and manure ; and they suggest that the average yield of cereals in this country (which for the crop of 1884 is estimated at : Wheat, 28$\frac{1}{10}$th bushels ; barley, 37¼th ; oats, 47$\frac{3}{10}$th ; and beans, 31$\frac{1}{10}$th)

is capable of being increased in ratio to the achievements of the farm in question, as well as to the results obtained by Sir J. B. Lawes in his experiments at Rothamsted.

Although the farm has passed through the vicissitudes of twenty-three seasons, yet it is acknowledged that a consecutive series of bad seasons, with disease in stock, call for special considerations, which are not included in the analysis thus rendered.

WILTON HOUSE HOME FARM.

SECOND SECTION OF ACCOUNTS.

FROM

MICHAELMAS, 1873, TO MICHAELMAS, 1883,

SHOWING

Fall in Value of Cereals and Rise in Prices in the Production of Meat, and the consequent Results applied to the circumstances of the Farm in question in the Transposition of Prices.

It may be affirmed that the circumstances occurring between 1850 and 1873 are not applicable to those existing between 1874 and 1883. The following estimates by implication (the farm account being discontinued in 1873) are based upon the average products of the twenty-three years (1850 and 1873), and have been estimated upon the assumption as regards cereals, that the quantities grown at 1873 could be maintained at the preceding cost of production up to and including 1883; also, that the prices gazetted between the two periods may fairly be stated to be equal to those realised in the future. The cereals from 1873 are relatively increased four bushels an acre, upon the belief that the fertility attained in 1873 could be maintained during the following years of average by economy in feeding, and perhaps by the curtailment of the ewe flock. As regards the hay, root, and green crops, it was intended that the ewe flock, with the number of beasts and swine kept, should remain stationary in number as between 1850 and 1873, but the prices for their relative products are quoted as it is believed they have existed in the same period of time, viz., from 1874 to 1883. The following diagrams show the results which would have arisen on the farm in question between 1874 and 1883 (both inclusive) under a similar condition of husbandry, and with an equal amount for collateral claims allowed, in addition to the cash per-centages shown in the account.

DIAGRAMS SHOWING THE AVERAGE QUANTITIES OF PRODUCE REALISED BETWEEN 1850 AND 1870 (*continued*).

DIAGRAM 3—1883. (*See Definition, folio 42.*)

Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per bus.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
	a. r. p.	lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	26 1 10	36	947 1/4	5 2 3/8	246 3 8 1/2	—	—	—
Barley	26 3 20	50	1,343 3/4	3 11 5/8	267 7 0	—	—	—
Oats and Dredge	25 1 36	61	1,554	2 8 1/8	208 0 2 1/4	—	—	—
Beans or Pulse	9 3 38	41	409 1/2	3 7 1/4	73 15 10 3/4	—	—	—
Straw sold to Dairy Stock in Farm fold yards at consuming prices	...	...	...	...	795 6 9 1/2	8 19 5	—	—
					33 18 1 1/2	0 7 7 3/4	—	—
					829 4 11	9 7 0 3/4	—	—
Cost of Production, as per folio 17	...	...	...	..	...	6 1 4 3/4	—	—
	88 2 24						3 5 8	291 1 8 1/2

Area Grown.	Description of Meat produced.	Quantity. Per Acre.	Quantity. Per Annum.	Price per lb. realised.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
a. r. p.		lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Mutton	155 3/4	17,137	0 9 1/4	660 9 9 1/4	—	—	—
	Beef	75	8,293	0 8	276 8 8	—	—	—
	Swine	69 1/4	7,656	0 6 1/4	199 7 6	—	—	—
	Poultry	5 1/2	589 1/8	1 0	29 9 1 1/2	—	—	—
110 0 0					1,165 15 0 3/4	10 11 11 1/4	—	—
	Wool	12 3/4	1,419 3/4	1 3 1/4	90 3 8 1/4	0 16 4 3/4	—	—
					1,255 18 9	11 8 4	—	—
	Additional Sales, as per folio 18 ..	...	...	...	104 19 1	0 19 0 3/4	—	—
					1,360 17 10	12 7 4 3/4	—	—
	Cost of Production, as per folio 18	...	...	...	..	14 6 2 1/2	—	—
							1 18 9 3/4	213 9 4 1/2
	Profit in excess of Loss, being Profit equal to £2 4s. 4d. per cent. on £3,500 Capital						1 6 10 1/4	77 12 4
110 0 0								

SUMMARY OF PRECEDING DIAGRAMS.

	Diagrams.		
	No. 1.	No. 2.	No. 3.
	£ s. d.	£ s. d.	£ s. d.
Per-centages brought forward	3 19 7	8 12 11½	2 4 4
To these must be added the additional Per-centages shown in former Statements, and to which the Farm is entitled in the three preceding Diagrams, viz.:—			
Game Damages	1 8 6¾	1 8 6¾	1 8 6¾
Accumulated Capital between 1850 and 1873, as per Inventories	1 9 11¼	1 9 11¼	1 9 11¼
	6 18 1	11 11 5½	5 2 10
Increased Value of the Farm, £50 per annum (according to the Valuations of three different valuers, as will be shown in Appendix). This claim, however, is considered to cancel any other claim for an unexhausted manurial improvement ...	1 8 6¾	1 8 6¾	1 8 6¾
	8 6 7¾	13 0 0¼	6 11 4¾
£ s d.			
Receipts for Horse Hire and Implements ... 67 14 5¼			
Tillages in Valuation, 1870, in excess of 1850 6 9 3½	2 2 4½	2 2 4½	2 2 4½
74 3 8¼			
Averaging 12 per cent. on £3,500	10 9 0½	15 2 4¾	8 13 9¼

DEFINITIONS OF PRECEDING DIAGRAMS.

Diagram No. 1 shows the products of twenty years' averages (1850 to 1870) at the average Gazetted prices for Cereals; from 1873 to 1883 with prices for Meat; for 1874 at the preceding twenty-three years' averages.

Diagram No. 2 is estimated on the produce in quantities of 1850 to 1873, at Gazetted prices for Cereals between 1873 and 1883, and at the estimated prices for Meat for 1874.

The result of Diagrams 1, 2, and 3, as stated below, may be assumed to have been the result had the farm in question been kept up from 1873 to 1883, viz., Diagram No. 1, £10 9s. 0¼d.; Diagram No. 2, £15 2s. 4¾d.; Diagram No. 3, £8 13s. 9¼d. The whole (including game damages) averaging £11 8s. 4¾d.

Diagram No. 3 shows the extent of the fall in value in Cereals for the years of average, and the increase in the rise in prices for Meat, which it will be necessary to obtain in the future, and which is proved in the following transposition of affairs. It must, however, be borne in mind that the three years' averages could only have been maintained by the use of ample capital.

DIAGRAMS SHOWING THE AVERAGE QUANTITIES OF PRODUCE REALISED BETWEEN 1850 AND 1870 (*continued*).

DIAGRAM 3—1883. (*See Definition, folio 42.*)

Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per bus.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
	a. r. p.	lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	26 1 10	36	947 1/4	5 2 3/8	246 3 8 1/2	—	—	—
Barley	26 3 20	50	1,343 3/4	3 11 3/4	267 7 0	—	—	—
Oats and Dredge	25 1 36	61	1,554	2 8 1/8	208 0 2 1/4	—	—	—
Beans or Pulse	9 3 38	41	409 1/2	3 7 1/4	73 15 10 3/4	—	—	—
						—	—	—
Straw sold to Dairy Stock in Farm fold yards at consuming prices	...	...	...	...	795 6 9 1/2	8 19 5	—	—
					33 18 1 1/2	0 7 7 3/4	—	—
					829 4 11	9 7 0 3/4	—	—
Cost of Production, as per folio 17	...	...	...	..	...	6 1 4 3/4	—	—
							3 5 8	291 1 8 1/2
	88 2 24							

Area Grown.	Description of Meat produced.	Quantity. Per Acre.	Quantity. Per Annum.	Price per lb. realised.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
a. r. p.		lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Mutton	155 3/4	17,137	0 9 1/4	660 9 9 1/4	—	—	—
	Beef	75	8,293	0 8	276 8 8	—	—	—
	Swine	69 1/4	7,656	0 6 1/4	199 7 6	—	—	—
	Poultry	5 1/2	589 1/8	1 0	29 9 1 1/2	—	—	—
110 0 0							—	—
					1,165 15 0 3/4	10 11 11 1/4	—	—
	Wool	12 3/4	1,419 3/4	1 3 1/4	90 3 8 1/4	0 16 4 3/4	—	—
							—	—
					1,255 18 9	11 8 4	—	—
	Additional Sales, as per folio 18	...	...	...	104 19 1	0 19 0 3/4	—	—
							—	—
					1,360 17 10	12 7 4 3/4	—	—
	Cost of Production, as per folio 18	...	...	...	..	14 6 2 1/2	—	—
							1 18 9 3/4	213 9 4 1/2
	Profit in excess of Loss, being Profit equal to £2 4s. 4d. per cent. on £3,500 Capital						1 6 10 1/4	77 12 4
110 0 0								

SUMMARY OF PRECEDING DIAGRAMS.

	Diagrams.		
	No. 1.	No. 2.	No. 3.
	£ s. d.	£ s. d.	£ s. d.
Per-centages brought forward	3 19 7	8 12 11½	2 4 4
To these must be added the additional Per-centages shown in former Statements, and to which the Farm is entitled in the three preceding Diagrams, viz.:—			
Game Damages	1 8 6¾	1 8 6¾	1 8 6¼
Accumulated Capital between 1850 and 1873, as per Inventories	1 9 11¼	1 9 11¼	1 9 11¼
	6 18 1	11 11 5½	5 2 10
Increased Value of the Farm, £50 per annum (according to the Valuations of three different valuers, as will be shown in Appendix). This claim, however, is considered to cancel any other claim for an unexhausted manurial improvement ...	1 8 6¾	1 8 6¾	1 8 6¾
	8 6 7¾	13 0 0¼	6 11 4¾
£ s d.			
Receipts for Horse Hire and Implements ... 67 14 5¼			
Tillages in Valuation, 1870, in excess of 1850 6 9 3½	2 2 4½	2 2 4½	2 2 4½
74 3 8¼			
Averaging 12 per cent. on £3,500	10 9 0½	15 2 4¾	8 13 9¼

DEFINITIONS OF PRECEDING DIAGRAMS.

Diagram No. 1 shows the products of twenty years' averages (1850 to 1870) at the average Gazetted prices for Cereals: from 1873 to 1883 with prices for Meat; for 1874 at the preceding twenty-three years' averages.

Diagram No. 2 is estimated on the produce in quantities of 1850 to 1873, at Gazetted prices for Cereals between 1873 and 1883, and at the estimated prices for Meat for 1874.

The result of Diagrams 1, 2, and 3, as stated below, may be assumed to have been the result had the farm in question been kept up from 1873 to 1883, viz., Diagram No. 1, £10 9s. 0¼d.; Diagram No. 2, £15 2s. 4¾d.; Diagram No. 3, £8 13s. 9¼d. The whole (including game damages) averaging £11 8s. 4¾d.

Diagram No. 3 shows the extent of the fall in value in Cereals for the years of average, and the increase in the rise in prices for Meat, which it will be necessary to obtain in the future, and which is proved in the following transposition of affairs. It must, however, be borne in mind that the three years' averages could only have been maintained by the use of ample capital.

PROOF ANALYSIS AND TRANSPOSITION OF ACCOUNTS

(Consequent upon the fall in the prices for Cereals in 1883) from the averages of 1850 to 1870 to the results to which they are equivalent, showing that in future the consumer may have to pay less for Bread and Flour and more for Meat if the transposition prices prevail.

CEREALS.

Description of Crop.	Area grown.	Quantity grown. Per Acre.	Quantity grown. Per Annum.	Price per Bushel realised.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.[1]	Profit. Per Acre.	Profit. Per Annum.
	a. r. p.	Bushel.	Bushel.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat...	26 1 10	32½	860⅕	7 0¾	302 16 4¾	—	—	—
Barley...	26 3 20	46	1,259⅗	4 7¾	290 5 5	—	—	—
Oats, Dredge, with Rye occasionally	25 1 36	57⅕	1,468	3 3¼	239 19 1	—	—	—
Beans or Pulse	9 3 38	37¼	371½	5 6½	103 2 9	—	—	—
					936 3 7¾	10 11 2½	—	—
Straw sold to Dairy Stock in Farm yards at consuming prices	...	...	...	...	33 18 1½	0 7 7¾	—	—
						10 18 10¼	—	—
Deduct Cost of Production as Folio 17	...	...	...	...	...	6 1 4¾	—	—
	88 2 24				970 1 9¼	4 17 5½	4 17 5½	431 18 6¾

HAY, ROOT, AND GREEN CROPS.

Area grown.	Description of Meat Produced.	Quantity. Per Acre.	Quantity. Per Annum.	Price per lb. realised.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Loss. Per Acre.	Loss. Per Annum.
a. r. p.		lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Mutton	155¾	17,137	0 8¼	589 1 8¾	—	—	—
	Beef	75	8,293	0 7¼	255 19 11¼	—	—	—
	Swine	69¼	7,656	0 5¾	183 8 10¾	—	—	—
	Poultry	5½	589⅛	0 8	19 12 8¾	—	—	—
110 0 0				0 7¼	1,048 3 3½	9 10 7	—	—
	Wool (=1¼d. per lb. on 17,137)...	12¾	1,419 3/10	1 4½	98 8 5¾	0 17 10¾	—	—
					1,146 11 9¼	10 8 5¾	—	—
	Hay, Root, and Green Crops, sold to Dairy Stock in Farm yards at consuming prices	...	...	...	64 19 10¼	0 11 9¾	—	—
	Ditto consumed by Working-Horses	...	...	...	29 15 10	0 5 5	—	—
	Tillages in Valuation, 1870, in excess of 1850...	...	...	...	10 3 4¾	0 1 10	—	—
					1,251 10 10¼	11 7 6½	—	—
	Deduct Cost of Production as per Folio 18 ...	...	...	...	1,574 3 1	14 6 2½	—	—
							2 18 8	322 12 2¾

TRANSPOSITION PRICES.

Cereals.

Description of Crop.	Area grown.	Quantity grown. Per Acre.	Quantity grown. Per Annum.	Price per Bush.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
	a. r. p.	Bus.	Bus.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	26 1 10	32½	860½	4 9½	206 1 9½	—	—	—
Barley	26 3 20	16	1,259½	3 0½	191 10 0¾	—	—	—
Oats, Dredge, and Rye	25 1 36	57½	1,468	2 0¼	148 6 7	—	—	—
Beans or Pulse..	9 3 38	37¼	371½	3 7¼	66 18 11¼	—	—	—
					612 17 4½	6 18 3	—	—
Straw Sold to Dairy Stock in Farm Yards at consuming price	...	...	...	...	33 18 1½	0 7 7¾	—	—
					646 15 6	7 5 10¾	—	—
Deduct Cost of Production (Folio 17.) ...	...	...	...	...	...	6 1 4¾	—	—
	88 2 24						1 4 6	108 12 3½

Hay, Root, and Green Crops.

Area grown.	Description of Meat Produced.	Quantity. Per Acre.	Quantity. Per Annum.	Price per lb.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Loss. Per Acre.	Loss. Per Annum.
a. r. p.		lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Mutton	155¾	17,137	0 10	714 0 10	—	—	—
	Beef	75	8,293	0 10	345 10 10	—	—	—
	Swine	69¼	7,656	0 8½	271 3 0	—	—	—
	Poultry	3½	589⅛	0 9¼	23 2 9¾	—	—	—
110 0 0			33,675⅛	0 9½	1,353 17 5¾	12 6 2	—	—
	Wool (= 1½d. per lb. on 17,137)	12¾	1,419 3/10	1 7½	115 6 4¼	1 0 11½	—	—
					1,469 3 10	13 7 1½	—	—
	Hay, Root, and Green Crops sold to Dairy Stock in Farm yards at consuming prices	...	...	...	64 19 10¼	0 11 10	—	—
	Ditto consumed by Working-Horses ...	...	...	...	29 15 10	0 5 5	—	—
	Tillages in Valuation 1870, in excess of 1850	...	...	...	10 3 4¾	0 1 10	—	—
					1,574 2 11	14 6 2½	—	—
110 0 0	Deduct Cost of Production as per Folio 18...	...	...	..	1,574 3 1	14 6 2½	—	—

RECAPITULATION OF CEREALS AND HAY, ROOT, AND GREEN CROPS AS THEY APPEAR IN TRANSPOSITION.

SCHEDULES, FOLIOS 46, 47.

	Area grown.	Receipts. Per Annum.	Receipts. Per Acre.	Cost of Production.	Profit Per Acre.	Loss Per Acre.	Total on Cereals and Hay, Root, and Green Crops.
	a. r. p.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals	88 2 24	970 1 9¼	10 18 10¼	6 1 4¾	4 17 5½	—	431 18 6¾
Hay, Root, and Green Crops	110 0 0	1,251 10 10¼	11 7 6½	14 6 2½	—	2 18 8	322 12 2¾
	198 2 24						

	£ s. d.	£ s. d.
Average Balance		109 6 4
Hire of Horses and Implements	67 14 5¼	
Tillages in Valuation, 1870, in excess of 1850	6 9 5½	
		74 3 8¾
Balance of Synopsis agreeing with General Cash Balance Sheet		183 10 0¾

TRANSPOSITION PRICES.

	Area grown.	Receipts. Per Annum.	Receipts. Per Acre.	Cost of Production.	Profit Per Acre.	Loss Per Acre.	Total on Cereals and Hay, Root, and Green Crops.
	a. r. p.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals	88 2 24	646 15 6	7 5 10¾	6 1 4¾	1 4 6	—	108 12 3½
Hay, Root, and Green Crops	110 0 0	1,574 2 11	14 6 1	14 6 2½	—	0 0 1½	—
	198 2 24						

	£ s. d.
Transposition Balance	108 12 3½
Hire of Horses and Implements, with Tillages in Valuation, 1870, in excess of 1850 ...	74 3 8¾
Balance of Transposition Statement	182 16 0¼

N.B.—The differences arise through fractional results being omitted in calculations. The changed aspect and circumstances of the times, between 1870 and 1884, are obviously made manifest in the above Statements of the Transposition of Profit and Loss.

MEMORANDA.—DIAGRAM SHOWING THE REMAINING AMOUNT OF PROFIT OBTAINED FROM THE PRODUCTION OF CEREALS AFTER LIQUIDATING THE LOSS SUFFERED IN THE CONVERSION OF HAY, ROOT, AND GREEN CROPS INTO MEAT AT REMUNERATIVE PRICES, *as shown in the Transposition Account, folio* 27.

Description of Crop Produced.	Area grown.	Quantity. Per Acre.	Quantity. Per Ann.	Price per bush.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Ann.
	a. r. p.	Bush.	Bush.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	26 1 10	$32\frac{1}{2}$	$860\frac{1}{5}$	4 $8\frac{1}{4}$	201 12 $2\frac{1}{4}$	—	—	—
Barley	26 3 20	46	$1,259\frac{1}{5}$	3 1	194 2 $6\frac{1}{2}$	—	—	—
Oats and Dredge	25 1 36	$57\frac{1}{2}$	1,468	2 $2\frac{1}{4}$	160 11 3	—	—	—
Beans or Pulse	9 3 38	$37\frac{1}{4}$	$371\frac{1}{2}$	3 $8\frac{1}{2}$	68 17 $7\frac{3}{4}$	—	—	—
Straw sold to Dairy Stock in Farm fold yards at consuming prices	...	...	...	...	625 3 $7\frac{1}{2}$	7 1 $0\frac{1}{4}$	—	—
					33 18 $1\frac{1}{2}$	0 7 $7\frac{3}{4}$	—	—
					659 1 9	7 8 8	—	—
Cost of Production, as per folio 17	...	...	...	...	538 3 $2\frac{1}{2}$	6 1 $4\frac{3}{4}$	—	—
	88 2 24				26 2 9	0 5 $10\frac{3}{4}$	1 7 $3\frac{1}{4}$	120 18 $6\frac{1}{2}$

N.B.—The prices charged as above are thus arrived at, viz.:—

	Wheat. s. d.	Barley. s. d.	Oats. s. d.	Beans. s. d.
The prices as per transposition paper, folio	7 $0\frac{1}{4}$	4 $7\frac{1}{4}$	3 $3\frac{1}{4}$	5 $6\frac{1}{2}$
Deduct, as shown in transposition analysis, the amount transferred from Hay, Root, and Green Crops to Cereals ...	2 4	1 $6\frac{1}{4}$	1 1	1 10
	4 $8\frac{1}{4}$	3 1	2 $2\frac{1}{4}$	3 $8\frac{1}{2}$

Area grown.	Description of Meat Produced.	Quantity. Per Acre.	Quantity. Per Ann.	Price per lb.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Loss. Per Ann.	Loss. Per Acre.
a. r. p.		lbs.	lbs.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Mutton	$155\frac{3}{4}$	17,137	0 10	714 0 10	—	—	—
	Beef	75	8,293	0 10	345 10 10	—	—	—
	Swine	$69\frac{1}{4}$	7,656	0 $8\frac{1}{2}$	271 3 0	—	—	—
	Poultry	$5\frac{1}{2}$	$589\frac{1}{8}$	0 $9\frac{1}{4}$	23 2 $9\frac{3}{4}$	—	—	—
110 0 0							—	—
		$305\frac{1}{2}$	$33,675\frac{1}{8}$	0 $9\frac{1}{2}$	1,353 17 $5\frac{3}{4}$	12 6 2	—	—
	Wool	$12\frac{3}{4}$	$1,419\frac{3}{10}$	1 $7\frac{1}{2}$	115 6 $4\frac{1}{4}$	1 0 $11\frac{1}{2}$	—	—
					1,469 3 10	13 7 $1\frac{1}{2}$	—	—
	Hay, Root, and Green Crops sold to Dairy Stock in Farm fold yards at consuming prices ...	...	...	...	64 19 $10\frac{1}{4}$	0 11 10	—	—
	Ditto consumed by Working-Horses	...	...	...	29 15 10	0 5 5	—	—
	Tillages in valuation in 1870 in excess of 1850 ...	...	...	...	10 3 $4\frac{3}{4}$	0 1 10	—	—
					1,574 2 11	14 6 $2\frac{1}{2}$	—	—
	Cost of Production, as per folio 18	...	...	...	1,574 3 1	14 6 $2\frac{1}{2}$	—	—
							—	—
110 0 0					0 0 2	0 0 0	0 0 0	0 0 0

N.B.—It will be observed that in the transposition of prices between 1873 and 1883, the prices for Cereals are lower than the amounts charged at cost prices in the first section of accounts, and the prices for meat are consequently higher.

DIAGRAM SHOWING THE EFFECT OF THE TRANSPOSITION PRICES APPLIED TO THE AVERAGE PRODUCTS OF CEREALS, HAY, ROOT, AND GREEN CROPS OF THE FARM BETWEEN 1850 AND 1873.

Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bushel.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
	a. r. p.			s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat	26 1 10	36	947¼	4 8¼	222 0 2¾	—	—	—
Barley	26 3 20	50	1,343¾	3 1	207 3 2¾	—	—	—
Oats and Dredge	25 1 36	61	1,554	2 2¼	169 19 4½	—	—	—
Beans or Pulse	9 3 38	41	409½	3 8½	75 18 6¾	—	—	—
						—	—	—
					675 1 4¾	7 12 3½	—	—
Straw sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	...	33 18 1½	0 7 7¾	—	—
							—	—
					708 19 6¼	7 19 11¼	—	—
Cost of Production (as per folio 17)	...	...	...	...	538 3 2½	6 1 4¾	—	—
							—	—
	88 2 24				342 2 1¾	2 14 7½	1 18 6½	170 16 3¾

Area grown.	Description of Meat Produced.	Quantity. Per Acre.	Quantity. Per Annum.	Price per lb.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.		
a. r. p.				s. d.	£ s. d.	£ s. d.	—	—
	Mutton	155¾	17,137	0 10	714 0 10	—	—	—
	Beef	75	8,293	0 10	345 10 10	—	—	—
	Swine	69¼	7,656	0 8½	271 3 0	—	—	—
	Poultry	5½	589⅛	0 9¼	23 2 9¾	—	—	—
						—	—	—
					1,353 17 5¾	12 6 2	—	—
	Wool	...	...	1 7½	115 6 4¼	1 0 11½	—	—
							—	—
					1,469 3 10	13 7 1½	—	—
	Hay, Root, and Green Crops sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	64 19 10¼	0 11 10	—	—
	Ditto Consumed by Working-Horses	...	...	...	29 15 10	0 5 5	—	—
	Tillages in Valuation in 1870 in excess of 1850	...	...	...	10 3 4¾	0 1 10	—	—
							—	—
					1,574 2 11	14 6 2½	—	—
	Deduct Cost of Production (as per folio 18)	...	...	...	1,574 3 1	14 6 2½	—	—
			Carried forward.				0 0 0	242 3 1¾

RECAPITULATION OF PRECEDING DIAGRAM, Folio 50.

	Area grown.	Receipts. Per Annum.	Receipts. Per Acre.	Cost of Production.	Profit per Acre.	Loss per Acre.	Total on Cereals and Hay, Root, and Green Crops.
	a. r. p.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals	88 2 24	708 19 6¼	7 12 3½	6 1 4¾	1 18 6½	—	170 16 3¾
Hay, Root, and Green Crops	110 0 0	1,574 2 11	14 6 1	14 6 2½	—	0 0 0	—
Amount brought forward							170 16 3¾
Receipts for Hire of Horses and Implements						£67 14 5¼	
Tillages in Valuation, 1870, in excess of 1850						6 9 3½	
							74 3 8¾
Being £7 per cent. Profit on £3,500 Capital							£245 0 0½

N.B.—This per-centage is analogous to the per-centage shown in Folio 22; viz., £11 2s. 1½d.

THIRD SECTION OF ACCOUNTS,

SHOWING, IN SIX DIAGRAMS,

VIZ.,

The Products obtained in Cereals between 1850 *and* 1870 *at Cost Prices, including Interest on Capital employed under the circumstances attending Wilton House Home Farm, the Averages being calculated, viz., for Wheat,* 6*s.* $1\frac{3}{4}$*d., Barley,* 3*s.* 11*d., Oats or Dredge,* 2*s.* $10\frac{3}{4}$*d., and Beans or Pulse,* 5*s.* 2*d.; and for* 1871, 1872, *and* 1873 *at* 4*s.* $8\frac{1}{4}$*d. for Wheat,* 3*s.* 1*d. for Barley,* 2*s.* $2\frac{1}{4}$*d. for Oats, and* 3*s.* $8\frac{1}{2}$*d. for Beans or Pulse.*

ALSO

A DIAGRAM SHOWING INCREASED PRODUCTION REALISED AT THE ABOVE PRICES;

TOGETHER WITH

SCHEDULES SHOWING THE COMPARATIVE PER-CENTAGES REALISED ON THE THREE SECTIONS OF ACCOUNTS ALREADY ILLUSTRATED.

Showing results of Cereals at average cost prices, viz., Wheat, 6s. 1¾d.; Barley, 3s. 11d.; Oats or Dredge, 2s. 10¾d.; Beans or Pulse, 5s. 2d.; and also Wheat, 4s. 8¼d.; Barley, 3s. 1d.; Oats, 2s. 2¼d.; and Beans, 3s. 8½d. Also Hay, Root, and Green Crops at cost prices, as shown Folio 37, viz., Mutton, 10¼d.; Beef, 9¼d.; Swine, 7¾d.; Poultry, 10d.; and Wool, 1s. 8¾d., the latter being the equivalents to the cost of their production.

	Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bushel.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
		a. r. p.	Bushel.	Bushel.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals.	Wheat	26 1 10	32½	860⅕	6 1¾	264 6 7¾	—	—	—
	Barley	26 3 20	46	1,259⅕	3 11	246 11 10½	—	—	—
	Oats or Dredge	25 1 36	57½	1,468	2 10¾	212 11 1	—	—	—
	Beans or Pulse	9 3 38	37¼	371½	5 2	95 19 5	—	—	—
						819 9 0¼	9 4 10¼	—	—
	Straw sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	...	33 18 1½	0 7 7¾	—	—
						853 7 1¾	9 12 6	—	—
	Cost of Production as per Folio 17	...	...	...	...	...	6 1 4¾	—	—
		88 2 24						3 11 1¼	315 3 11¼
Hay, Root, and Green Crops.			lbs.	lbs.	per lb.				
	Mutton	...	155¾	17,137	0 10¼	731 17 10¼	—	—	—
	Beef	...	75	8,293	0 9¼	319 12 6¼	—	—	—
	Swine	...	69¼	7,656	0 7¾	247 4 6	—	—	—
	Poultry	...	5½	589⅛	0 10	24 10 11¼	—	—	—
			305½	33,675⅛	0 9¼	1,323 5 9¾	12 0 7	—	—
	Wool	...	12¾	1,419 3/10	1 8¾	122 14 2¼	1 2 3¾	—	—
						1,446 0 0	13 2 10¾	—	—
	Hay, Root, and Green Crops sold to Dairy	...	...	...	...	81 17 7¾	0 14 10½	—	—
	Ditto consumed by Working-Horses	...	...	...	...	37 10 8¾	0 6 10	—	—
	Tillages in Valuation, 1870, in excess of 1850	...	...	...	...	10 3 4¾	0 1 10¼	—	—
						1,575 11 9¼	14 6 5½	—	—
	Deduct Cost of Production as per Folio 18	...	...	...	...	1,574 3 1	14 6 2½	—	—
		110 0 0				1 8 8¼	0 0 3	0 0 3	1 8 8¼
	Being £9 0s. 11¼d. per cent. Profit on £3,500 Capital employed					...	...	...	316 12 7½

These per-centages are carried forward to Folio 61.

	Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bush.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
		a. r. p.	Bush.	Bush.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals.	Wheat	26 1 10	36	947¼	6 1¾	291 1 7¾	—	—	—
	Barley	26 3 20	50	1,343¾	3 11	263 3 0¼	—	—	—
	Oats or Dredge	25 1 36	61	1,554	2 10¾	225 0 1½	—	—	—
	Beans or Pulse	9 3 38	41	409½	5 2	105 15 9	—	—	—
						885 0 6½	9 19 7¾	—	—
	Straw sold to Dairy Stock in Farm yards at consuming prices	...	...	...	...	33 18 1½	0 7 7¾	—	—
						918 18 8	10 7 3½	—	—
								—	—
	Cost of Production, as per Folio 17	...	...	...	...	...	6 1 4¾	4 5 10¾	380 15 5½
		88 2 24							
			lbs.	lbs.	per lb.				
Hay, Root, and Green Crops.	Mutton	...	155¾	17,137	0 10¼	731 17 10¼	—	—	—
	Beef	...	75	8,293	0 9¼	319 12 6¼	—	—	—
	Swine	...	69¼	7,656	0 7¾	247 4 6	—	—	—
	Poultry	...	5½	589⅛	0 10	24 10 11¼	—	—	—
	Wool	...	305½	33,675⅛	0 9¼	1,323 5 9¾	12 0 7	—	—
		...	12¾	1,419 3/10	1 8¾	122 14 2¼	1 2 3¾	—	—
						1,446 0 0	13 2 10¾	—	—
	Hay, Root, and Green Crops sold to Dairy	...	...	...	...	81 17 7¾	0 14 10½	—	—
	Ditto consumed by working horses	...	...	...	...	37 10 8¾	0 6 10	—	—
	Tillages in Valuation, 1870, in excess of 1850	...	...	...	...	10 3 4¾	1 10 0¼	—	—
						1,575 11 9¼	14 6 5½	—	—
	Deduct Cost of Production as per Folio 18	...	...	...	...	1,574 3 1	14 6 2½	—	—
		110 0 0				1 8 8¾	0 0 3	0 0 3	1 8 8¼
	Being £10 18s. 4¾d. per Cent. Profit on £3,500 Capital employed					...	...	...	382 4 1¾

These per-centages are carried forward to Folio 61.

	Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bushel.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
		a. r. p.	Bus.	Bus.	s. d.	£ s. d.	£ s. d	£ s. d	£ s. d.
Cereals.	Wheat	26 1 10	40	1,052½	6 1¾	323 8 5¾	—	—	—
	Barley	26 3 20	54	1,451¼	3 11	284 4 0¾	—	—	—
	Oats or Dredge	25 1 36	65	1,655¼	2 10¾	239 13 4	—	—	—
	Beans or Pulse	9 3 38	45	449	5 2	115 19 10	—	—	—
						963 5 8½	10 17 3¾	—	—
	Straw sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	..	33 18 1½	0 7 7¾	—	—
						997 3 10	11 4 11½	—	—
	Cost of Production (as per folio 17)	...	...	...	...	...	6 1 4¾	—	—
		88 2 24						5 3 6¾	459 0 7½
Hay, Root, and Green Crops.			lbs.	lbs.	per lb.				
	Mutton	...	155¾	17,137	0 10¼	731 17 10¼	—	—	—
	Beef	...	75	8,293	0 9¼	319 12 6¾	—	—	—
	Swine	...	69¼	7,656	0 7¾	247 4 6	—	—	—
	Poultry	...	5½	589⅛	0 10	24 10 11¼	—	—	—
			305½	33,675⅛	0 9¼	1,323 5 9¾	12 0 7	—	—
	Wool	...	12¾	1,419 3/10	1 8¾	122 14 2¼	1 2 3¾	—	—
						1,446 0 0	13 2 10¾	—	—
	Hay, Root, and Green Crops sold to Dairy	...	...	...	...	81 17 7¾	0 14 10½	—	—
	Ditto consumed by Working-Horses	...	...	...	...	37 10 8¾	0 6 10	—	—
	Tillages in Valuation, 1870, in excess of	...	...	...	...	10 3 4¾	0 1 10¼	—	—
						1,575 11 9¼	14 6 5½	—	—
	Deduct Cost of Production (as per folio 18)	...	...	...	...	1,574 3 1	14 6 2½	—	—
		110 0 0				1 8 8¼	0 0 3	0 0 3	1 8 8¼
	Being £13 3s. 1½d. per cent. Profit on £3,500 Capital employed					...	...	...	460 9 3¾

These per-centages are carried forward to Folio 61.

PROOF DIAGRAMS (*continued*).—No. 4.

	Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bushel.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
Cereals.		a. r. p.	Bushel.	Bushel.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Wheat	26 1 10	$32\frac{1}{2}$	$860\frac{1}{5}$	4 $8\frac{1}{4}$	201 12 $2\frac{1}{4}$	—	—	—
	Barley	26 3 20	46	$1,259\frac{1}{5}$	3 1	194 2 $6\frac{1}{4}$	—	—	—
	Oats or Dredge	25 1 36	$57\frac{1}{2}$	1,468	2 $2\frac{1}{4}$	160 11 3	—	—	—
	Beans or Pulse	9 3 38	$37\frac{1}{4}$	$371\frac{1}{2}$	3 $8\frac{1}{2}$	68 17 $7\frac{3}{4}$	—	—	—
						625 3 $7\frac{1}{4}$	7 1 $0\frac{1}{2}$	—	—
	Straw sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	...	33 18 $1\frac{1}{2}$	0 7 $7\frac{3}{4}$	—	—
						659 1 $8\frac{3}{4}$	7 8 $8\frac{1}{4}$	—	—
	Cost of Production as per Folio 17	...	...	...	...	...	6 1 $4\frac{3}{4}$	—	—
		88 2 24						1 7 $3\frac{1}{2}$	120 18 $6\frac{1}{4}$
Hay, Root, and Green Crops.			lbs.	lbs.	per lb.				
	Mutton	...	$155\frac{3}{4}$	17,137	0 $10\frac{1}{4}$	731 17 $10\frac{1}{2}$	...	—	—
	Beef	...	75	8,293	0 $9\frac{1}{4}$	319 12 $6\frac{1}{4}$	...	—	—
	Swine	...	$69\frac{1}{4}$	7,656	0 $7\frac{3}{4}$	247 4 6	...	—	—
	Poultry	...	$5\frac{1}{2}$	$589\frac{1}{4}$	0 10	24 10 $11\frac{1}{2}$	...	—	—
			$305\frac{1}{2}$	$33,675\frac{1}{8}$	0 $9\frac{1}{4}$	1,323 5 $9\frac{3}{4}$	12 0 7	—	—
	Wool	...	$12\frac{3}{4}$	$1,411\frac{3}{10}$	1 $8\frac{3}{4}$	122 11 $2\frac{1}{4}$	1 2 $3\frac{3}{4}$	—	—
						1,446 0 0	13 2 $10\frac{3}{4}$	—	—
	Hay, Root, and Green Crops sold to Dairy ...	...	...	...	...	81 17 $7\frac{3}{4}$	0 14 $10\frac{1}{2}$	—	—
	Ditto consumed by Working-Horses... ...	...	...	...	...	37 10 $8\frac{3}{4}$	0 6 10	—	—
	Tillages in Valuation, 1870, in excess of 1850	...	...	...	...	10 3 $4\frac{3}{4}$	0 1 $10\frac{1}{4}$	—	—
						1,575 11 $9\frac{1}{4}$	14 6 $5\frac{1}{2}$	—	—
	Deduct Cost of Production as per Folio 18 ...	...	...	...	...	1,574 3 1	14 6 $2\frac{1}{2}$	—	—
		110 0 0				1 8 $8\frac{1}{4}$	0 0 3	0 0 3	1 8 $8\frac{1}{4}$
	Being £3 9s. 11d. per cent. Profit on £3,500 Capital employed					...	...	...	122 7 $2\frac{1}{2}$

These per-centages are carried forward to Folio 61.

	Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bushel.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
		a. r. p.	Bush.	Bush.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cereals.	Wheat	26 1 10	36	947¼	4 8¼	222 0 2¾	—	—	—
	Barley	26 3 20	50	1,343¾	3 1	207 3 2¾	—	—	—
	Oats or Dredge	25 1 36	61	1,554	2 2¼	169 19 4½	—	—	—
	Beans or Pulse	9 3 38	41	409½	3 8½	75 18 6¾	—	—	—
						675 1 4¾	7 12 3½	—	—
	Straw sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	...	33 18 1½	0 7 7¾	—	—
						708 19 6¼	7 19 11¼	—	—
	Cost of Production (as per folio 17)	...	..	...	...	...	6 1 4¾	—	—
		88 2 24						1 18 6½	170 16 3¾
Hay, Root, and Green Crops.			lbs.	lbs.	per lb.				
	Mutton	...	155¾	17,137	0 10½	731 17 10¼	—	—	—
	Beef...	...	75	8,293	0 9¼	319 12 6¼	—	—	—
	Swine	...	69¼	7,656	0 7¾	247 4 6	—	—	—
	Poultry	...	5½	589½	0 10	24 10 11¼	—	—	—
			305½	33,675½	0 9¼	1,323 5 9¾	12 0 7	—	—
	Wool	...	12¾	14,19 3/10	1 8¾	122 14 2¼	1 2 3¾	—	—
						1,446 0 0	13 2 10¾	—	—
	Hay, Root, and Green Crops sold to Dairy ...	...	...	...	...	81 17 7¾	0 14 10½	—	—
	Ditto Consumed by Working-Horses	...	...	...	...	37 10 8¾	0 6 10	—	—
	Tillages in Valuation, 1870, in excess of 1850...	...	...	...	...	10 3 4¾	0 1 10¼	—	—
						1,575 11 9¼	14 6 5½	—	—
	Deduct Cost of Production (as per folio 18) ...	...	...	...	...	1,574 3 1	14 6 2½	—	—
		110 0 0				1 8 8¼	0 0 3	0 0 3	1 8 8¼
	Being £4 18s. 5d. per cent. Profit on £3,500 Capital employed					...	...	...	172 5 0

These per-centages are carried forward to Folio 61.

	Description of Crop.	Area grown.	Quantity. Per Acre.	Quantity. Per Annum.	Price per Bush.	Aggregate Amount. Per Annum.	Aggregate Amount. Per Acre.	Profit. Per Acre.	Profit. Per Annum.
Cereals.		a. r. p.	Bush.	Bush.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Wheat	26 1 10	40	1,052½	4 8¼	246 13 7	...	—	—
	Barley	26 3 20	54	1,451¼	3 1	223 14 8½	...	—	—
	Oats or Dredge	25 1 36	65	1,655¼	2 2¼	181 0 10¼	...	—	—
	Beans or Pulse	9 3 38	45	449	3 8½	83 5 0½	...	—	—
						734 14 2	8 5 9	—	—
	Straw sold to Dairy Stock in Farm-yards at consuming prices	...	...	...	...	33 18 1½	0 7 7¾	—	—
						814 2 10	8 13 4¾	—	—
	Cost of Production as per Folio 17	...	...	...	...		6 1 4¾	—	—
		88 2 24						2 12 0	230 9 1
Hay, Root, and Green Crops.			lbs.	lbs.	per lb.				
	Mutton	...	155¾	17,137	0 10¼	731 17 10¼	...	—	—
	Beef	...	75	8,293	0 9¼	319 12 6¼	...	—	—
	Swine	...	69¼	7,656	0 7¾	247 4 6	...	—	—
	Poultry	...	5½	589⅛	0 10	24 10 11¼	...	—	—
			305⅕	33,675⅛	0 9⅞	1,323 5 9¾	12 0 7	—	—
	Wool	...	12¾	1,419 3/10	1 8¾	11224 2¼	1 2 3¾	—	—
						1,446 0 0¾	13 2 10¾	—	—
	Hay, Root, and Green Crops sold to Dairy ...	...	...	...	...	81 17 7¾	0 14 10½	—	—
	Ditto consumed by Working-Horses	...	...	...	...	37 10 8¾	0 6 10	—	—
	Tillages in Valuation, 1870, in excess of 1850	...	...	...	...	10 3 4¾	0 1 10¼	—	—
						1,575 11 9¼	14 6 5½	—	—
	Deduct Cost of Production as per Folio 18 ...	...	...	...	...	1,574 3 1	14 6 2½	—	—
		110 0 0				1 8 8¼	0 0 3	0 0 3	1 8 8
	Being £6 12s. 6d. per Cent. Profit, on £3,500 Capital employed *These per-centages are carried forward to Folio* 61.					...	...	...	231 17 9

PER-CENTAGES IN THE SIX PRECEDING DIAGRAMS BROUGHT FORWARD,

Showing the results at Cost Prices in the Decade of Cereals, and the consequent Rise in the conversion of Hay, Root, and Green Crops upon twenty-three years' averages, from 1850 *to* 1873.

				No. 1.	No. 2.	No. 3.	No. 4.	No. 5.	No. 6.
				£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Per-centages in the six Diagrams brought forward				9 0 $11\frac{1}{4}$	10 18 $4\frac{3}{4}$	13 3 $1\frac{1}{2}$	3 9 11	4 18 5	6 12 6
To these must be added Game damages, per cent.				1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$
Add accumulated Capital, per cent.				1 9 $11\frac{1}{4}$	1 9 $11\frac{1}{4}$	1 9 $11\frac{1}{4}$	1 9 $11\frac{1}{4}$	1 9 $11\frac{1}{4}$	1 9 $11\frac{1}{4}$
And also should be added the amount in consideration of the increased value of the Farm, £50 per annum at Michaelmas, 1870 (according to the Valuations of three Valuers, as will be shown in Appendix). This claim, however, is considered to cancel any other claim for unexhausted improvement				1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$	1 8 $6\frac{3}{4}$
				13 8 0	15 5 $5\frac{1}{2}$	17 10 $2\frac{1}{4}$	7 16 $11\frac{3}{4}$	9 5 $5\frac{3}{4}$	10 19 $6\frac{3}{4}$
Horse Hire and Implements	£ 67	s. 14	d. $5\frac{1}{4}$						
Tillages in Valuation, 1870, in excess of 1850	6	9	$3\frac{1}{2}$	2 2 $4\frac{1}{2}$	2 2 $4\frac{1}{2}$	2 2 $4\frac{1}{2}$	2 2 $4\frac{1}{2}$	2 2 $4\frac{1}{2}$	2 2 $4\frac{1}{2}$
	74	3	$8\frac{3}{4}$						
Or per cent. on Capital = £2 2s. $4\frac{1}{2}$d.				15 10 $4\frac{1}{2}$	17 7 10	19 12 $6\frac{3}{4}$	9 19 $4\frac{3}{4}$	11 7 $10\frac{3}{4}$	13 1 $11\frac{1}{4}$

N.B.—The average of the above diagrams is £14 9s. $11\frac{3}{4}$d.

COMPARATIVE PER-CENTAGES OBTAINED IN FARMING THE WILTON HOUSE HOME FARM WITH A CAPITAL OF £3,500, EMPLOYED VIZ. :—

	£	s.	d.
The first section of accounts is a statement of facts as they occurred between 1850 and 1873; the details are recorded in folio 22, and show under the circumstances to have produced a per-centage of	11	2	1½
The accounts of the farm as they had previously been kept were discontinued at Michaelmas, 1873; but assuming that the yield of the farm between 1850 and 1873 could have been maintained between 1873 and 1883, it follows that the quantities of produce obtained in the twenty-three years, if sold at the gazetted prices for cereals, and the market prices were obtained for the quality of meat produced on the farm for the same period, would show a per-centage of profit equal to ...	9	0	9¼
But taking the relative products at cost prices, including interest on capital employed, as might have occurred between 1873 and 1883, it is shown, folio 61, that the amount of profit would be, per cent.	14	9	11¾

It thus follows that in considering the circumstances of the farm in question the last per-centage of profits recorded are preferable to the former, as proved in the analysis. The result, however, is at variance with public opinion as to the future of the land question in this kingdom, which is thus shown to depend upon the amount of capital that can be brought to bear in developing the resources of the land. The analysis proves that the farm was farmed profitably during the first section, and through the influence of increased production would have held its own during the second section up to the transposition of prices for produce in 1883 and subsequently. The analysis of the third section of accounts is in effect a paradox, as it will be borne in mind that every pound of meat made on 198 acres, 2 roods, 24 perches of arable land with only the aid of a sheep-down, was produced at a loss of 2¼d. on the prices realised in the twenty-three years; but, nevertheless, the loss on every pound produced in the aggregate was 3¾d., as shown in folio 32; but, moreover, through the transposition of prices the six diagrams, folio 55, give the profitable sale prices, including interest on capital, viz.: Mutton, 10¼d.;

beef, 9½d.; swine, 7¾d.; poultry, 10d. (per carcase sinking offal), and with prices for meat at this ratio the said diagrams prove that cereals may be grown profitably in this kingdom, even when sold at low prices.

These facts, however, are admitted to be at variance with public opinion, but they nevertheless are true. Moreover, it is admitted that they might have been produced at less cost than has been shown had a more skilful direction of operations on the Wilton House Home Farm been observed. The aim in cultivation was intended to be synonymous with that on the Kingston Lacey Estate, in the parish of Shapwick, in the county of Dorset, which on an extensive scale was carried out by the late Mr. Martin Small, who was the pioneer of good farming, not only in that district, but through the length and breadth of the kingdom. He broke up down-pasture land and exhausted old lays (valued by a committee of farmers at below five shillings an acre), still he never allowed the virgin fertility of the areas broken up to be diminished. Between the years 1836 and 1884 he maintained the increased productiveness of his farm, and harvested one of his finest crops in 1883, the crops on the newly broken-up "uplands" being equal to former yields on the best soils of the farm. On a large part of his holding he succeeded bankrupt tenants, who surrendered to him lands in a foul and exhausted condition; but, nevertheless, he ended his career as an exemplary agriculturist, benefiting not only himself, but his landlord's estate, through profitable farming. Should the present management of the Home Farm, as regards the course of cropping and the amount of stock kept, be shown to be identical with that so successfully preceding it, the results enumerated in the dissection will be borne out. But let us assume an alteration in the course of management, and the produce scheme done away with, it will be necessary to further illustrate its action, and perhaps this can best be effected through assuming that Lord Herbert of Lea, by putting the rent of the farm on the produce principle, placed himself in the dual position of landlord and tenant; and by expending three times the amount in manure and feeding stuffs, he was justified in claiming 10 per cent. on the pivot rent (£27 per annum). It might, however, appear as if he were paying it to himself, and thus reduced the rent which he would have paid had he not been entitled to an allowance for manure. But supposing in 1873 he had renewed his engagement to hold the farm for another term of twenty years, and not to have spent the required amount in manure and feeding stuffs. To the detriment of the farm the rent would be increased by the amount of his lessened expenditure, so that at the end of the second term he would

have increased his rent, and, as it were, exhausted the benefit arising from the £27 per annum, which he obtained for manure in the first term of his holding.

Again, suppose he surrendered his second term by giving up the farm in its normal condition, he as tenant under the circumstances, would in effect forfeit the advantage which the allowance for manure and feeding stuffs afforded him, and thus, as it were, pay the landlord compensation for his loss in fertility to the extent of the manure clause. The design of the produce scheme for rents, with its allowance for manure and feeding stuffs contemplated this result, and was proposed as a guarantee to the landlord for, and an encouragement to, the tenant in maintaining increased productiveness, as exemplified on the Wilton House Home Farm in 1873, and on Mr. Martin Small's extensive holding at Shapwick in 1883.

WILTON HOUSE HOME FARM.

EXPOSITION

TO

FIRST SECTION OF ACCOUNTS,

FROM

MICHAELMAS, 1850, TO MICHAELMAS, 1873,

TOGETHER WITH ITS

APPENDIX AND CONCLUSIONS.

EXPOSITION OF RECEIPTS AND PAYMENTS,

As shown in the preceding balance sheets, and in the synopsis, folio 16.

The preceding accounts, showing the averages of twenty-three years, are statements of facts, and not estimates.

The receipts in respect of cereals are made up by the amount for grain sold, as shown in the balance sheet (folio 16), with the quantities consumed on the farm at their relative market prices. The grain consumed by stock increased the manurial value of the hay, root, and green crops feed on the farm. The average area in cereals grown annually has been 88 acres, 2 roods, and 24 perches (or four-ninths of the area cropped per annum).

The straw arising from the same is computed from the average of the thirteen years, which is taken as a criterion for the twenty-three, and is as follows, viz.:

a.	r.	p.		Per Acre. Tons.	cwt.	qr.	Total. Tons.	cwt.	qr.
26	1	10	Wheat	1	16	$2\frac{1}{4}$	48	2	$0\frac{1}{2}$
26	3	20	Barley	1	6	1	35	5	$1\frac{3}{4}$
25	1	36	Oats or Dredge	1	11	$3\frac{1}{2}$	40	13	$1\frac{1}{4}$
9	3	38	Beans or Pulse	1	13	$1\frac{1}{4}$	16	12	$2\frac{1}{2}$
88	2	24		6	8	0	140	13	2

These quantities, priced at their relative values, stand thus:

	Tons.	cwt.	qr.	Price per Ton. £	s.	d.	£	s.	d.
Wheat	48	2	$0\frac{1}{2}$	1	10	0	72	3	$0\frac{1}{2}$
Barley	35	5	$1\frac{3}{4}$	2	0	0	70	10	11
Oats and Dredge...	40	13	$1\frac{1}{4}$	2	0	0	81	6	$7\frac{1}{2}$
Beans or Pulse	16	12	$2\frac{1}{2}$	1	0	0	16	12	8
Total value of Straw per annum							£240	13	3

HAY.

Hay consumed with root and green crops, viz.:

	£	s.	d.			
By sheep, 5 cwt., 3 qrs., 6 lbs., at £2 10s. per ton, 14s. $6\frac{1}{4}$d. per acre, or on 110 acres per annum	79	17	$3\frac{1}{2}$			
By cattle, 1 cwt., 2 qrs., 19 lbs., at £2 10s. per ton, 4s. $2\frac{1}{4}$d. per acre, or per annum on 110 acres	23	0	$7\frac{1}{2}$			
				102	17	11
Amount being per acre on the area of the farm, £1 14s. 7d.				343	11	2

This amount forms no part of the financial account, but indicates the value of the tenant's property in connection with 110 acres of hay, root,

and green crops, contracted by agreement, to be spent on the farm, and thereby utilised in adding to its fertility; but nevertheless it must be borne in mind that the hay, root, and green crops could not be converted into meat without the aid of these productions, and therefore this item cannot be said to have been used exclusively for the benefit of the landlord.

The amount received for hire of horses and implements is the balance remaining as interest on capital and tenant's profit after deducting charges made on the demesne account. (See appendix, 131).

ANALYSIS OF EXPENDITURE IN RESPECT OF FARM,

As shown in general balance sheet, folio 16.

Manual Labour, £2 5s. 9d. per acre.

This item shows the aggregate amount spent per acre in the cost of producing the crops, as exemplified in folio 16, but is exclusive of the bailiff's salary, which in this instance is considered to be defrayed out of the farming profits of the tenant, and also is exclusive of the weekly rents of four cottages, which are allowed in the wages of the carter, shepherd, and herdsmen stationed near the homestead, the amount considered for each cottage being equivalent to 4d. or 6d. per acre.

Artificial Manures, 12s. 0¼d.

This item is spread over the area of the arable land, as its application could not be separately distinguished in the production of the respective crops grown. It will, however, be observed that the amount applied to the root and cereal crops has only been such as to promote early vegetation, the fully developed crop being secured by increased fertility in the soil.

Seeds Purchased and Those of Home Growth is 13s. 7d.

This average is obtained from their marketable values.

Horse Corn and Forage, £1 0s. 10½d.

This is considered the only annual expense against horses, the depreciation of horse-flesh being accounted for in the respective inventories, valued by Messrs. Coombes and Son; harness, &c., being classed as implements.

Bailiff's Market and Fair Expenses, 2s. 2¼d.,

including commission on the sale of lambs in London, are those incurred by the bailiff, irrespective of his own maintenance.

Cost and Wear and Tear of Implements and Hurdles, 6s. 2¾d., includes the farm portion as well as for hire, three extra horses being kept for this purpose. The implements used were sufficient for double the area of the farm. Therefore, the price per acre may be assumed to be higher than was absolutely necessary. The sum received from the demesne for hire of horses and implements may be considered as an equivalent, in lieu of interest for farming capital and tenant's profit employed in this department.

The Items for Sundries and Bad Debts

are shown as they were incurred, 3s. 9¼d.

Feeding Stuffs, £3 17s. 0½d. per acre on Area of Arable.

The cost, £6 19s. 1½d. per acre on the area of the hay, root, and green crops, is apparently high, but this may in part be attributable to there being no pasture-land, except inferior sheep downs, attached to the farm, and the amount paid for agistment in the park being designedly small. The foreshare of the Water-meadow was charged separately to sheep under that heading. A question, however, arises as to the policy of keeping so large an ewe flock, and whether, with better management and less cost, the hay, root, and green crops could not have been converted into meat more profitably.

Rent, Rates and Taxes, £1 10s. 3d.

The farm in question being situated in three parishes, and the parochial rates and tithe rent charges being also divergent, the rent of £1 10s. 3d. was adopted, supposing the farm to be extra parochial with a view of arriving at a result, which would be analogous to other parts of the Wilton House estate, of which the farm in question is considered a type. It was also used as a test to show the effect produced upon rents by the abrogation of the Corn Laws, and the consequent introduction of free trade into this country. That being the case, it will be necessary to show how this rent is analogous to the letting of other farms on the estate, which are let subject to the tenant defraying parochial rates and tithe rent charges; hence the £1 10s. 3d. should be sub-divided thus, viz.:

	£	s.	d.
The poor, church, and highway rates (averaging 3s. 4d. in the pound on the rateable value); the proportion charged for parochial rates in the assessment of the county of Wilts	0	5	0
Tithe rent charges (tithe owners paying rates thereon) ...	0	6	0
	0	11	0
Rent payable to landlords, the tenant finding straw for thatched buildings, and being allowed a moiety of the cost of workmanship incurred thereby, the tenant also being compelled to consume by stock all hay, root, and green crops and straw on the farm	0	19	3
	1	10	3

The parochial rates and tithe rent charge being payable by the tenant, the 19s. 3d. would be due to the landlord subject to deductions, as stated below. The 19s. 3d. would, however, depend upon the average prices of meat, barley, and wheat, in accordance with the produce principle of letting farms on the Wilton House estate, and their equivalents would stand thus, viz.:—

RENT PAYABLE TO LANDLORD, 19s. 3d.

		s.	d.		£	s.	d.
$\frac{2}{5}$th meat, 15$\frac{2}{5}$th lbs. at 6d.	=	7	8$\frac{2}{5}$	at 0s. 6d. =	0	7	8$\frac{2}{5}$
$\frac{1}{5}$th barley, 1$\frac{1}{10}$th bushels at 3s. 6d.	=	3	10$\frac{1}{5}$	at 4s. 0d. =	0	4	4$\frac{1}{5}$
$\frac{2}{5}$th wheat, 1$\frac{17}{60}$ bushels at 6s. 0d.	=	7	8$\frac{2}{5}$	at 7s. 0d. =	0	8	11$\frac{1}{5}$
		19	3		1	1	1

Allowance to the tenant for manure per acre and per annum on the arable land cropped, being an amount allowed with a view to cancel the tenant's claim for unexhausted improvement in manures, and also with a view to secure to the landlord improved condition of the holding. This allowance, however, being contingent on the proportion of the tenant's expenditure in oil-cakes and artificial manures purchased, and not arising from the produce of the farm	1	10	
Landlord's rent	19	3	

ANALYSIS OF THE LANDLORD'S RENT, AS ABOVE.

The farm in question being considered a type of the Wilton House estate (though an inferior one), the following detailed estimate of the landlord's rent is arrived at by applying to it the conditions affecting the property as a whole. Interest upon outlay on following:—

Boundaries, fencing, roads, and water supply	1	$2\frac{1}{4}$
Farm homesteading	8	$7\frac{1}{2}$
Labourers' cottages	2	7
Amount of rent due to landlord as interest on expenditure in carrying out above	12	$4\frac{3}{4}$
Balance remaining subject to the following contingencies, viz.: Repairs and restorations, drainage, educational purposes, and local subscriptions	*6	$10\frac{1}{4}$
	19	3

The rent of the farm being determined at £300 per annum, but nevertheless subject to an adjustment in conformity to the Earl of Pembroke's principle of letting farms on his Wiltshire estates, which was regulated by the market prices of produce as they arose prior to the abrogation of the Corn Laws, and settled upon the following conditions, viz.:

The fixed or pivot rent in the agreement being £100 gross, or £90 net per annum, or, otherwise, the value of 1,600 lbs. of meat, $114\frac{1}{4}$ bushels of barley, and $113\frac{1}{3}$ bushels of wheat (subject, however, to an allowance for manure), which quantities respectively are to be converted into money on the average prices of three years, and continued yearly, so as to be always the average of the preceding three years, the meat to be determined by the average prices of beef, mutton, lamb, veal, and pork, in Smithfield, or the returns of the principal market in London as published in the *Mark Lane Express*, and the value per bushel of the barley and wheat to be obtained from the returns which are made for ascertaining the annual value of the tithe rent charges in England and Wales, an allowance to be made annually for manures purchased, and not

* The balance, 6s. $10\frac{1}{4}$d. (which, out of a rent of 30s. 3d. per acre, equal to little more than 1-5th), is the amount the landlord actually receives as net income from the rental part of his estate. It ought to be remembered that the duties and position of the owner of land requires that he should set aside a part of his income for district and county responsibilities, and that in many cases the amount of interest on capital thus made dormant exceeds by thousands of pounds per annum the rental value of his residence and grounds.

arising from the produce of the farm, this amount not to exceed 10 per cent. of the net annual fixed or pivot rent of £90 per annum. The allowance, however, being contingent on the proportions, varying from one-half to one-third, of the tenant's expenditure in oil-cakes and artificial manures purchased.

The prices which have governed the rental of Wilton House estate from 1850 to 1870 stood thus: Meat, 6½d. per lb.; Barley, 4s. 4d. per bushel; and Wheat, 6s. 6¼d. per bushel.

And the following sections show the range of action during the entire period as regards landlord and tenant:

	Rents.	
	Gross.	Net.
	£ s. d.	£ s. d.
Rent accruing on three years' market averages under first contract	111 19 7¾	102 19 7¾
Rent accruing on modified standard 1846	109 10 4	100 10 4
Amount conceded to tenant per cent. in adoption of standard 1846	2 9 3¾	2 9 3¾
Rent accruing on modified standard 1846	109 10 4	100 10 4
Rent due on three years' averages, standard 1864	106 12 2½	97 12 2½
Amount conceded to tenant by abatement in rent of £9 7s. per cent. on the rents of 1862-3-4	2 18 1½	2 18 1½
Amount accruing on three years' averages, standard 1864	106 12 2½	97 12 2½
Amount received by Earl of Pembroke from Michaelmas, 1852, to Michaelmas, 1872	106 3 3½	97 3 3½
Balance in favour of tenant per cent. up to 1873, when the produce rents were abolished	0 8 11	0 8 11

In connection with this explanation a remarkable coincidence occurs. The range of prices between 1850 and 1870, and upon which the rents of the estate of which the Wilton House Home Farm is a type were governed were, as has been shown, viz., 6½d. per lb. for meat, 4s. 4d. for barley, and 6s. 6¼d. per bushel for wheat, the balance, with those prices, being in favour of the tenant to the extent of 8s. 11d. per cent. Whilst the estimate of Sir R. Peel's government for the range of prices, on the abrogation of the Corn Laws, was 6d. per lb. for meat, 4s. for barley, and 6s. per bushel for wheat. These were supplied to the Government by the late Lord Herbert of Lea in 1864, and they have been borne out by the results of his Home Farm.

THE

STOCK ACCOUNTS,

GIVING

FURTHER DETAILS

AS REGARDS

SHEEP, SWINE,
CATTLE, POULTRY.

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

	Live Weight.	Per lb.	Dead Weight.	Per lb.	Per cent. of Dead to Live Weight	£ s. d.	£ s. d.	£ s. d.
Dr.								
To Valuation at Michaelmas, 1850.								
48 Six-teeth Wethers 40/- 100 Four-teeth Wethers 38/-	21,267	d. 3¼	...	...	...	286 0 0	—	—
120 Chilver Lambs 32/-	12,109	3¾	..	...	...	192 0 0	—	
10 Fat Sheep ... 48/-	1,857	3¼	...	...	...	24 0 0	—	—
20 Full-mouthed Ewes 45/- 98 Four-teeth Ewes 45/- 79 Six-teeth Ewes 45/-	25,760	4¼	...	...	...	443 5 0	—	—
							945 5 0	—
To Purchases, viz.:								
90 Ewes	...	...	...	...	...	220 0 0	—	—
4 Rams	534	13	...	...	...	30 0 0	—	—
1 Lamb	...	...	...	...	...	0 2 0	—	—
Hire of Rams	...	...	...	...	...	53 0 0	—	—
							303 2 0	—
To Balance in favour of Sheep carried forward	...	...	...	...	...	...	8,338 10 10¼	9,586 17 10¼
Cr.								
By Sales, viz.:—								
Fat Sheep...	356,281	3¾	181,626	d. 7¼	51	5,596 19 0¼	—	—
Rams and Stock Sheep sold by hand	...	...	...	...	...	1,518 9 9½	—	—
Inferior Mutton	...	...	1,682	6	...	41 12 9	—	—
Wool, 18,980 lbs. @ 16d.	...	...	...	...	...	1,281 10 0	—	—
Hire of Rams	...	...	...	...	...	8 17 2	—	—
Skins	...	...	...	...	...	15 9 1½	—	—
							8,462 17 10¼	—
By Valuation at Michaelmas, 1863.								
320 Ewes	49,779	4½	...	...	...	960 0 0	—	—
2 Ram Lambs	254	7½	...	...	...	8 0 0	—	—
60 Chilver Lambs ...	6,148	5¾	...	...	...	150 0 0	—	—
6 Cull Lambs	453	3¼	...	...	...	6 0 0	1,124 0 0	—
								9,586 17 10¼

Note.—The price per lb. live weight is arrived at by dividing the valuation amount of the different classes by their respective weights. This applies to all subsequent Statements in the Stock Account.

THE SHEEP ACCOUNT.

Showing the respective Balances and Returns for Food Consumed.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

	£ s. d.	Bushels.	£ s. d.	£ s. d.	£ s. d.
Cr.					
By Balance brought forward	...	...	...	...	8,338 10 10¼
Dr.					
To Produce Consumed, viz.—					
Wheat	...	343	0 4 1½	70 13 3	—
Barley	...	43⅕	0 4 2½	9 1 4	—
Oats	...	5,653	0 3 0¼	854 6 9½	—
Pease	...	922½	0 5 2¾	240 16 2½	—
Beans	...	3,271¾	0 5 6½	907 2 0½	—
Buck-wheat	...	5 3/10	0 3 3	0 16 7½	—
		Tons cwt. qr. lb.			
Bran	...	2 16 3 0	5 14 7	16 5 2	—
		Sacks.			
Malt Dust	...	144	0 4 6½	32 14 0	—
		Tons cwt. qr. lb.			
Oil Cake	...	182 5 1 15	10 11 2	1,924 8 7	—
Rape Cake	...	9 3 2 27	6 11 0¾	61 1 7	—
Hay consumed of Home growth, 422 tons 2 cwt. 3 qrs. 17 lbs. at 50/- ...	1,055 7 6	—	—	—	—
Green and Root Crops, including loss by decay and waste, and, moreover, including the pasturage of 66a. 0r. 24p. of Down pasture, 14,652 tons, 5 cwt., at 4/3¾	3,165 17 9¼				—
				4,221 5 3¼	
	4,221 5 3¼			—	8,338 10 10¼

ADDENDA TO SHEEP ACCOUNT.—PER 100 EWES.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

Forage Consumed.		£ s. d.	Relative Sale Quantity.	£ s. d.
Wheat	Per Ewe £1 3s. 1½d.	1 19 10	4 2/10 Four and Six-teeth Wethers...	9 15 1½
Barley		0 5 1	18 7/10 Fat Ewes	45 12 7½
Oats		23 19 7	3 0/10 Inferior Mutton	3 18 1½
Pease		6 17 2	7 1/10 Rams sold for Stock	26 11 7
Beans		25 9 2	31 4/10 Lambs killed for Mutton ...	59 19 0
Buck-wheat		0 0 5½	20 2/10 Lambs killed for Lamb ...	33 15 6
Bran		0 9 1½	2 0/10 Rams sold for Mutton ...	5 5 0¾
Malt-dust		0 18 4	0 4/10 Stock Tegs sold for Mutton ...	0 18 3¾
Oil Cake		54 0 9	6 3/10 Stock Lambs	9 19 10½
Rape Cake		1 14 4	0 5/10 ,, Culls	0 7 9½
			2 5/10 ,, Ewes	4 14 5
Hay	Per Ewe £1 3s. 8½d.	29 12 5	Wool, 533 lbs.; being for each Ewe 5 lbs. 5 ozs., including Tegs reared to supply Flock	35 19 4½
Green and Root Crops...		88 14 3½		
			Hire of Rams	0 4 11
			Skins	0 8 8½
Stock Purchased (Per Ewe, 1/8)		8 10 1½	Increase in value of Inventory ...	5 0 4
		242 10 8		242 10 9

Being per Ewe £2 8s. 6d. per Annum, Mutton averaging 7¼d. per lb., and Wool 1/6 per lb., or 23/8½ for Root and Green Crops, after deducting 23/1½ for Feeding-stuffs purchased.

Average number of Ewes kept per Annum—274 for 13 Years.

Lambs reared, per cent. on Ewes	... 103·85	Fatting Ewes lost per cent. ...	... 0·33
Breeding Ewes lost per cent. ...	... 5·89	,, Tegs lost per cent. ...	... 0·76

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1864.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.								
To Valuation at Michaelmas, 1863.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£	s. d.
320 Ewes	49,799	4½	...	...	...	960	0	0					
2 Ram Lambs	254	7½	...	...	...	8	0	0					
60 Chilver Lambs ...	6,148	5¾	...	...	...	150	0	0					
6 Cull Lambs — ...	453	3¼	...	...	...	6	0	0					
									1,124	0	0		
												1,124	0 0
To Balance in favour of Sheep carried forward	...	...	...	...	...	...			...			934	8 10½
												2,058	8 10½
Cr.													
By Sales, viz.—													
28 Fat Ewes	4,443	3¾	2,238	7½	50	69	8	2½					
14 Stock Rams ...	1,862	5¼	...	...	—	41	10	0					
8 Rams sold for Mutton	1,028	3¼	517	6½	50	13	15	1					
350 Lambs sold for Lamb	28,441	5¼	14,170	10¾	49	641	13	9					
17 Inferior Mutton ...	...	...	...	...	...	18	1	6					
									784	8	6½		
1,808 lbs. of Wool at 1 11¾ (valuation price)	...	...	...	...	...	...			178	0	0		
By Valuation at Michaelmas, 1864.													
305 Stock Ewes ...	...	...	...	...	...	960	15	0					
28 Fat Ewes	...	...	...	...	...	99	3	4					
13 Ram Lambs ...	...	...	...	...	...	32	10	0					
3 Lambs	...	...	...	...	...	3	12	0					
									1,096	0	4		
												2,058	8 10½

1 Year. To Michaelmas, 1864.

Dr.	Bushels.	Cost Price.	£	s.	d.	£	s.	d.
To Balance brought forward	...	..		...		934	8	10½
Cr.								
By Produce consumed, viz.—		£ s. d.						
Wheat Meal (per bush. of 43½ lbs.)	134¾	0 3 9	25	5	4			
Barley Meal (per bush. of 50 lbs.)	32 3/27	0 3 4	5	7	1			
Oat Meal (per bush. of 40 lbs.)	1,132 3/10	0 3 0	169	16	11			
Beans (per bush. of 63 lbs.)	249¼	0 5 3	65	8	7			
	T. cwt. qr. lb.							
Bran	3 7 3 17	5 13 3	19	4	5			
Malt-dust	40 sacks	0 3 6	7	0	0			
	T. cwt. qr. lb.							
Oilcake	17 4 2 26	10 8 1	179	6	8			
Indian Corn (per bush. of 60 lbs.)...	7 5/6	0 4 0	1	11	4			
Milk	...	...	1	7	0			
Hay consumed of home growth— 16 t. 10 cwt. 3 qrs. 11 lbs. at 50 — £41 7 1								
Straw ditto, 9 t. 10 cwt. 2 qrs. 4 lbs.	...	..	460	1	6½			
Amount realised for Green and Root Crops 418 14 5½								
						934	8	10½

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1865.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1864.	lbs.	d.	lbs.	d.				
305 Stock Ewes ...	...	...	...	...	...	960 15 0	—	—
28 Fat Ewes... ...	...	...	...	...	...	99 3 4	—	—
13 Ram Lambs ...	...	...	...	...	...	32 10 0	—	—
3 Lambs	...	...	...	...	...	3 12 0	—	—
							1,096 0 4	—
To Purchases, viz.:								
103 Stock Ewes ...	...	...	...	...	...	..	288 8 0	
								1,384 8 4
To balance in favour of Sheep carried forward	...	...	...	...	...	..	..	988 12 4½
								2,373 0 8½
Cr.								
By Sales, viz.:								
59 Fat Ewes, &c. ...	10,467	4	5,274	8	50	173 15 2½		—
11 Rams sold for Mutton	1,845	3	936	6	50	23 8 0		—
20 Stock Rams ...	...	...	...	...	...	83 0 0		—
14 Lambs sold by hand	...	...	...	..	...	28 0 0		—
356 Lambs sold by weight	27,039	5½	13,637	10¾	50	616 19 6		—
							925 2 8½	—
1,206 lbs. of Wool @ 1s. 9d. per lb. ...	...	...	...	...	...	...	105 12 0	—
							1,030 14 8½	—
By Valuation at Michaelmas, 1865.								
340 Stock Ewes ...								
23 Fat Ewes ...								
2 Ram Lambs ...	...	...	...	...	...	..	1,342 6 0	
2 old Rams... ...								2,373 0 8½
3 Lambs								

1 Year. To Michaelmas, 1865.

Dr.	Quantities consumed. Bushels.	Cost Price.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	988 12 4½
Cr.		£ s. d.		
By Produce consumed, viz.:				
Wheat Meal (per bushel of 58 lbs.)	348	0 5 0	87 0 0	—
Barley Meal (per bushel of 51 lbs.)	159	0 3 6	37 16 6	—
Oatmeal (per bushel of 40 lbs.)...	1,184½	0 3 0	177 13 6	—
Beans (per bushel of 66¾ lbs.)	242½	0 5 6	66 13 9	—
	T. cwt. qr. lb.			
Bran	1 5 1 7	5 8 0	6 16 8	—
Malt-dust	37 sacks.	0 3 9	6 18 9	—
	T. cwt. qr. lb.			
Oilcake	10 9 3 8	11 5 4	118 3 11½	—
Indian Corn (per bushel of 60 lbs.)	326	0 3 9¾	62 2 10½	—
Hay consumed of Home growth—				
23 t. 3 cwts. 0 qr. 26 lbs. @ 50s.... £57 18 0½				
Straw—21 t. 13 cwts. 3 qr. 15 lbs.... 0 0 0	..	...	425 6 4½	—
Amount realised for Green and Root Crops 367 8 4				
				988 12 4½

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1866.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1865.	lbs.	d.	lbs.	d.				
340 Stock Ewes ...)								
2 Ram Lambs ...)	...	...	..	...		1,255 0 0	—	—
2 Old Rams ...)								
23 Fat Ewes ...)								
3 Lambs ... ...)	...	...	...	...	...	87 6 0	—	—
							1,342 6 0	—
To Purchases, viz.—								
100 Stock Ewes ...	...	..	...	..	..	...	340 0 0	—
To Balance in favour of Sheep carried forward	...	...	..	...	.	...	1,682 6 0	—
							993 17 2	—
								2,676 3 2
Cr.								
By Sales, viz.—								
54 Fat Ewes, &c. ...	9,310	4½	4,683	8¾	50	169 14 5	—	—
3 Rams sold for Mutton	548	4	276	7½	50	8 15 3	—	—
3 Culled Lambs (1865)	183	4¼	87	9	47	3 5 3	—	—
14 Stock Ram Lambs	...	...	...	...	...	65 15 0	—	—
272 Lambs by Hand...	27,911	6	...	...	...	706 18 0	—	—
66 Lambs	4,912	6	2,532	11¼	51	119 12 3	—	—
							1,074 0 2	—
1,420 lbs. of Wool at 1s. 6d. per lb. ...	...	...	...	...	...	—	106 10 0	—
							1,180 10 2	—
By Valuation at Michaelmas, 1866.								
342 Ewes	...	...	...	...	...	1,368 0 0	—	—
40 Fat Ewes	...	...	...	...	...	124 13 0	—	—
1 Ram	...	...	...	...	..	3 0 0	—	—
							1,495 13 0	—
								2,676 3 2

1 Year. To Michaelmas, 1866.

Dr.	Quantities Consumed. Bushels.	Price. £ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	993 17 2
Cr.				
By Produce consumed, viz.—				
Wheat Meal (per bush. of 56 lbs.)	4⅓	0 4 10	1 0 11	—
Oat Meal (per bush. of 38 lbs.)	266	0 3 1	41 0 2	—
Beans (per bush. of 65 lbs.)	472	0 5 10	137 13 4	—
Peas (per bush. of 60 lbs.)	107	0 6 3	33 8 9	—
	T. cwt. qr. lb.			
Bran	15 5 1 19	5 8 0	82 9 3	—
Malt-dust	9 sacks	0 3 6	1 11 6	—
	T. cwt. qr. lb.			
Oilcake	14 3 0 1	11 11 6	163 15 9	—
	Bushels.			
Indian corn (per bush. of 60 lbs.)	117½	0 4 0	23 10 0	—
Hay consumed of Home Growth— 15 t. 4 c. 1 qr. 2 lbs. at 50/ ... £38 0 8				
Straw ditto, 12t. 11c. 3qrs. 10 lbs.	...	...	509 7 6	—
Amount realised for Green and Root Crops 471 6 10				
				993 17 2

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1867.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.								
To Valuation at Michaelmas, 1866.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£	s. d.
342 Ewes	...	...	...	...	...	1,368	0	0	—			—	
40 Fat Ewes	...	...	...	...	...	124	13	0	—			—	
1 Ram	...	...	...	...	...	3	0	0	—			—	
									1,495	13	0	—	
To Purchases, viz.—													
100 Stock Ewes ...	...	...	...	...	...	...			300	0	0	—	
												1,795	13 0
To Balance in favour of Sheep carried forward	...	...	...	...	...	..			...			512	7 4
												2,308	0 4
Cr.													
By Sales, viz.—													
39 Fat Ewes	7,434	$4\frac{1}{4}$	3,828	$8\frac{1}{2}$	51	135	11	3	—			—	
6 Stock Ewes	879	$3\frac{3}{4}$	503	$6\frac{3}{4}$	57	14	1	10	—			—	
1 Old Ram sold for Mutton	224	$3\frac{1}{4}$	122	6	$54\frac{1}{2}$	3	1	0	—			—	
125 Lambs	10,698	$5\frac{3}{4}$	5,533	$11\frac{1}{4}$	$51\frac{5}{1}$	260	12	3	—			—	
136 Ditto (by hand) ...	11,676	$4\frac{3}{4}$	...	...	...	240	16	0	—			—	
80 Ditto ditto ...	...	...	..	...	...	143	0	0	—			—	
15 Stock Rams ...	2,306	$9\frac{1}{4}$	...	...	...	89	14	0	—			—	
2 Ditto (on hire) ...	...	...	...	...	...	10	0	0	—			—	
Skins	...	...	...	...	...	3	10	0	—			—	
									900	6	4	—	
308 Fleeces of Wool (valuation amount)...	...	...	...	...	...	...			77	0	0	—	
									977	6	4	—	
By Valuation at Michaelmas, 1867.													
350 Ewes	...	...	...	...	...	1,137	10	0	—			—	
58 Fat Ewes	...	...	...	...	...	145	0	0	—			—	
3 Rams...	...	...	...	...	...	9	9	0	—			—	
31 Lambs	...	...	...	...	...	38	15	0	—			—	
									1,330	14	0	2,308	0 4

1 Year. To Michaelmas, 1867.

Dr.	Quantity.				Price.			£	s.	d.	£	s.	d.
To Balance brought forward	...				...			...			512	7	4
Cr.													
By Produce consumed, viz.—	Bushels.				£	s.	d.						
Barley Meal Mixture, composed of Maize, Wheat, Rye, Barley, Beans, and Peas (per bush. of 58lbs.)	$1\frac{1}{2}$				0	5	0	0	5	9	—		
Oats (per bush. of 37 lbs.)	424				0	3	6	74	4	0	—		
Peas (per bush. of 62 lbs.)	140				0	5	6	28	10	0	—		
Beans (per bush. of 63 lbs.)	$562\frac{1}{2}$				0	6	3	175	15	8	—		
	T.	cwt.	qr.	lb.									
Oilcake	18	1	0	12	11	18	6	215	6	2	—		
Bran	1	16	1	14	5	9	0	9	18	2	—		
Hay	26	10	2	24	2	10	0	66	6	9	—		
Straw...	21	4	1	18	—			—			—		
											570	6	6
Cost of purchased Food beyond the amount of profit realised by Sales, &c., representing a loss					...			..			57	19	2

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1868.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1867.	lbs.	d.	lbs					
350 Ewes at 65/- ...	...	...	...	...	...	1,137 10 0	—	—
58 Fat Ewes at 50/- ...	...	...	...	...	...	145 0 0	—	—
3 Rams at 63/- ...	...	...	...	...	...	9 9 0	—	—
31 Lambs at 25/- ...	...	...	...	...	...	38 15 0	—	—
							1,330 14 0	—
308 Fleeces of Wool ...	...	...	...	...	...	...	77 0 0	—
To Purchases, viz.—								
100 Ewes at 47/- ...	...	...	...	...	...	...	235 0 0	—
To Balance in favour of Sheep carried forward	...	...	...	...	...	...	459 6 1½	—
								2,102 0 1½
Cr.								
By Sales, viz.—								
93 Fat Ewes	16,697	3½	9,065	6¼	54	242 4 2½	—	—
4 Stock Ewes	564	3	303	5½	53¾	7 3 6	—	—
239 Fat Lambs ...	21,671	4¾	11,396	9¼	52½	436 7 4	—	—
32 Ram Lambs ...	4,529	4¼	2,391	8¼	52½	82 17 7	—	—
							768 12 7½	—
30 Skins	...	...	...	...	...	...	6 0 0	—
By Valuation at Michaelmas, 1868.								
625 Fleeces of Wool ...	...	...	...	...	...	...	166 13 0	—
275 Ewes at 48/- ...	...	...	...	...	...	660 0 0	—	—
100 Fat Ewes at 47/- ...	...	...	...	...	...	235 0 0	—	—
163 Fat Lambs at 30/-	...	...	...	...	...	244 10 0	—	—
3 Rams at 44/- ...	...	...	...	...	...	6 12 0	—	—
9 Ram Lambs at 32/6 ...	...	...	...	...	...	14 12 6	—	—
							1,160 14 6	—
								2,102 0 1½

1 Year. To Michaelmas, 1868.

Dr.			£ s. d.	£ s. d.
To Balance brought forward	...	...	...	459 6 1½
Cr.				
By Produce consumed, viz.—	Bushels.	£ s. d.		
Barley Meal Mixture (shepherd's dog) composed of Barley, Dredge, Peas, Beans and Rye (per bush. of 57 lbs.)	1	0 5 3	0 5 3	—
Oats	130	0 3 6	22 15 0	—
Peas	90	0 6 0	27 0 0	—
Beans	335½	0 6 6	109 0 9	—
	T. cwt. qr. lb.			
Oilcake	20 15 3 1	12 6 8	256 7 8½	—
Bran	9 3 0 20	5 4 6¼	47 17 3½	—
	Bushels.			
Malt-dust	92	0 1 0	4 12 0	—
	T. cwt. qr. lb.			
Hay	31 16 1 24	2 10 0	79 11 1¾	—
Straw	7 2 1 16	—	—	—
				547 9 2
Cost of purchased Food beyond the amount of profit realised by Sales, &c., representing a loss	..	...	...	88 3 1½

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1869.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.								
To Valuation at Michaelmas, 1868.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£	s. d.
275 Ewes at 48/– ...	...	...	...	...	...	660	0	0		—			—
100 Ditto (fat) at 47/–	...	...	...	...	...	235	0	0		—			—
163 Lambs (fat) at 30/–	...	...	...	...	...	244	10	0		—			—
3 Rams at 44 – ...	...	...	...	...	...	6	12	0		—			—
9 Ditto Lambs at 32/6	...	...	...	...	...	14	12	6		—			—
									1,160	14	6		—
625 Fleeces of Wool ...	...	...	...	...	...		...		166	13	0		—
To Purchases, viz.—													
120 Stock Ewes ...	...	...	...	...	...	300	0	0		—			—
1 Ram	...	...	...	...	...	7	17	6		—			—
									307	17	6		—
To Balance in favour of Sheep carried forward	...	...	...	...	..		...		921	7	$9\frac{1}{2}$		—
												2,556	12 9
Cr.													
By Sales, viz.—													
2 Stock Ewes	304	$2\frac{1}{2}$	149	$5\frac{1}{2}$	49	3	7	11		—			—
109 Fat Ewes	18,381	$3\frac{1}{2}$	9,089	7	49	268	6	9		—			—
43 Rams	7,222	$6\frac{1}{8}$	3,839	$11\frac{3}{4}$	53	187	19	6		—			—
163 Fat Lambs of 1868	18,616	$3\frac{1}{2}$	9,033	$7\frac{1}{2}$	$48\frac{1}{2}$	282	5	$7\frac{1}{2}$		—			—
310 Ditto 1869	27,157	$4\frac{3}{4}$	13,951	$9\frac{1}{4}$	$51\frac{1}{3}$	538	10	0		—			—
									1,280	9	$9\frac{1}{2}$		—
Skins	...	...	...	...	...		...		3	5	0		—
428 Fleeces of Wool ...	...	...	...	...	...		...		170	10	0		—
By Valuation to Michaelmas, 1869.													
303 Ewes at 55 – ...	...	...	...	...	...	833	5	0		—			—
57 Ditto (fat) at 54/– ...	...	...	...	...	...	153	18	0		—			—
1 Ram	...	...	...	..	...	5	5	0		—			—
									992	8	0		—
460 Fleeces of Wool ...	...	...	...	...	...		...		110	0	0		—
												2,556	12 $9\frac{1}{2}$

1 Year. To Michaelmas, 1869.

Dr.	Quantity.				Price.			£	s.	d.	£	s.	d.
To Balance brought forward	...				...				...		921	7	$9\frac{1}{2}$
Cr.													
By Produce consumed, viz.—													
Barley Meal Mixture (shepherd's dog) composed of Barley, Peas, Beans, and Dredge (per bush. of 47 lbs.)	Bush.	lbs.			£	s.	d.						
	3	35			0	4	$4\frac{3}{4}$	0	16	$6\frac{1}{2}$		—	
Oats	$221\frac{1}{4}$	0			0	3	6	38	14	0		—	
Beans	477	0			0	6	0	143	2	0		—	
Wheat	144	0			0	6	0	43	4	0		—	
Barley (spoiled)	400	0			0	2	6	50	0	0		—	
Indian Corn (69 lbs. per bush.)	63	0			0	3	$7\frac{1}{2}$	11	8	$4\frac{1}{2}$		—	
Malt-dust	32	0			0	1	0	1	12	0		—	
	T.	cwt.	qr.	lb.									
Oilcake	19	12	2	20	11	17	1	232	17	$1\frac{1}{2}$		—	
Bran	4	10	3	11	5	5	0	23	16	$11\frac{1}{2}$		—	
Hay	60	19	2	10	2	10	0	152	8	9		—	
Straw	2	18	3	27		—			—			—	
											697	19	9
Amount realised beyond cost of purchased Food and Hay, at 50 per ton	...				...				...		223	8	$0\frac{1}{2}$

THE SHEEP ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1870.

Dr. *To Valuation at Michaelmas*, 1869.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.	£ s. d.	£ s. d.	£ s. d.
	lbs.	d.	lbs.	d.				
303 Ewes @ 55/- ...	...	...	...	...	...	833 5 0	—	—
57 Fat ditto @ 54/-...	...	...	...	...	...	153 18 0	—	—
1 Ram	...	...	...	...	...	5 5 0	—	—
							992 8 0	—
460 Fleeces of Wool	...	...	...	...	...	...	110 0 0	—
To Purchases, viz.—								
1 Stock Ewe and Lamb	...	...	...	...	...	4 10 0	—	—
30 Ditto	...	...	...	...	...	63 0 0	—	—
							67 10 0	—
To Balance in favour of Sheep carried forward	...	...	...	...	...	...	636 9 7	—
								1,806 7 7
Cr.								
By Sales, viz.—								
3 Stock Ewes ...	...	...	235	6	...	6 1 0	—	—
90 Fat Ewes ...	16,598	3½	7,905	7½	48	253 3 3	—	—
1 Fat Lamb, 1869 ...	84	5½	40	12	47·5	2 0 0	—	—
249 ditto, 1870 ...	23,165	5	11,843	9¾	51	483 1 3	—	—
35 Ram Lambs, 1870	4,806	5¾	2,403	11½	50	116 0 7	—	—
							860 6 1	—
Skins	...	...	...	...	...	...	3 10 0	—
By Valuation, Michaelmas, 1870.								
230 Ewes @ 50/- ...	...	...	...	...	...	575 0 0	—	—
44 Fat Ewes @ 49/- ...	...	...	...	...	...	107 16 0	—	—
64 Lambs @ 37/- ...	...	...	...	...	..	118 8 0	—	—
1 Ram	...	...	...	...	...	4 10 0	—	—
							805 14 0	—
730 Fleeces of Wool	...	...	...	...	...	...	136 17 6	—
								1,806 7 7

1 Year. To Michaelmas, 1870.

Dr.	Bushels.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	636 9 7
Cr.				
By Produce consumed, viz.—				
Barley Meal Mixture (shepherd's dog)	2	0 4 3	0 8 6	—
Beans	454	0 5 9	130 10 6	—
Peas	139	0 5 0	34 15 0	—
	T. cwt. qr. lb.			
Bran...	2 5 2 14	4 14 8	10 15 11¼	—
Malt-dust	205 sacks	0 1 0	10 5 0	—
	T. cwt. qr. lb.			
Oil Cake	18 1 1 3	11 16 7	213 13 7	—
Hay	28 11 1 2	2 10 0	71 8 2	—
Straw	9 14 2 11		—	
				471 16 8¼
Amount realised beyond the cost of purchased food and hay @ 50/- per ton	...	..	...	164 12 10¾

ADDENDA TO SHEEP ACCOUNT.

EWE FLOCK.—Average Number of Ewes Kept.

	13 Years' Average, 1850–1863.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
	274	300	320	305	341	342	350	275	303

Number of Lambs Reared to every 100 Ewes.

	13 Years' Average, 1850—1863.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
	103·85	102	124⅜	130 10/61	132½	114 2/57	118⅙	112 5/11	111

Average Cost per Ewe.

	13 Years' Average, 1850—1863.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Food Purchased	1 3 1½	1 4 5	1 9 7¾	1 6 3¼	1 8 5	1 9 5¼	1 6 8	1 19 8	1 6 8
Hay, Root, and Green Crops, &c.	1 5 4½	2 4 2½	1 8 9	1 8 6¼	1 9 10¼	0 3 10½	0 9 7¾	1 7 4	0 15 5½
Total	2 8 6	3 8 7½	2 18 4¾	2 14 9½	2 18 3¼	1 13 3¾	1 16 3¾	3 7 0	2 2 1½

HAY, ROOT, AND GREEN CROPS.—Prices Realised for Meat and Wool.

	13 Years' Average, 1850—1863.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
Mutton	7¼d.	7½d.	10¼d.	9¾d.	9½d.	10d.	7¾d.	8½d.	9d.
Beef	7d.	7¾d.	7¼d.	7¾d.	8¼d.	7¾d.	7¾d.	8d.	8¼d.
Swine	5½d.	5⅝d.	5d.	6¼d.	6¼d.	5¼d.	5¾d.	6½d.	7d.
Poultry	8d.	8d.	8d.	8d.	8d.	8d.	8d.	8d.	8d.
Wool	1s. 4d.	1s. 9d.	1s. 11¾d.	1s. 9d.	1s. 6d.	—	—	—	—
Average Price realised for all kinds of Meat ...	6¾d.	7d.	8¼d.	8¾d.	8¾d.	7¾d.	7d.	8d.	8¼d.

THE SHEEP ACCOUNT EPITOMISED.

	13 Years, 1850—1863.		1 Year. To Michaelmas, 1864.		1 Year. To Michaelmas, 1865.		1 Year. To Michaelmas, 1866.		1 Year. To Michaelmas, 1867.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dr. to										
Inventory as In-coming Tenant	945 5 0	...	1,124 0 0	...	1,096 0 4	...	1,342 6 0	...	1,495 13 0	...
Purchases	303 2 0	...	...	...	288 8 0	...	340 0 0	...	300 0 0	...
		1,248 7 0		1,124 0 0		1,384 8 4		1,682 6 0		1,795 13 0
Balance in favour of Sheep carried down ...	...	8,338 10 10¼	...	934 8 10½	...	988 12 4½	...	993 17 2	...	512 7 4
		9,586 17 10¼	...	2,058 8 10½	...	2,373 0 8½	...	2,676 3 2	...	2,308 0 4
Cr. by										
Sales	8,162 17 10¼	...	962 8 6	...	1,030 14 8½	...	1,180 10 2	...	977 6 4	...
Inventory as Out-going Tenant	1,124 0 0	...	1,096 0 4½	...	1,342 6 0	...	1,495 13 0	...	1,330 14 0	...
		9,586 17 10¼		2,058 8 10½		2,373 0 8½		2,676 3 2		2,308 0 4
Balance brought down	...	8,338 10 10¼	...	934 8 10½	...	988 12 4½	...	993 17 2	...	512 7 4
Grain consumed of home growth	2,081 19 7½	...	265 17 11	...	369 3 9	...	213 3 2	...	278 15 5	...
Feeding Stuffs purchased	2,035 5 11½	...	207 2 5	...	194 2 3	...	271 6 6	...	225 4 4	...
Hay of home growth consumed	1,055 7 6	...	41 7 1	...	57 18 0½	...	38 0 8	...	66 6 9	...
Milk	...	...	1 7 0	...	—	...	...	...	...	...
Amount realised by Conversion of Forage ...	3,165 17 9¼	...	418 14 5½	...	367 8 4	...	471 6 10	...	...	...
		8,338 10 10¼		934 8 10½		988 12 4½		993 17 2		570 6 6
Cost of Purchased Food beyond amount realised	...	...	...	...	...	...	...	...	...	57 19 2

THE SHEEP ACCOUNT EPITOMISED (*continued*).

	1 Year.	To Michaelmas, 1868.	1 Year.	To Michaelmas, 1869.	1 Year.	To Michaelmas, 1870.	Total over 20 Years.	Average per Annum.	Average per Acre on 110 Acres.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dr. to									
Inventory as In-coming Tenant	1,407 14 0	...	1,327 7 6	...	1,102 8 0	...	—	—	—
Purchases	235 0 0	...	307 17 6	...	67 10 0	...	—	—	—
		1,642 14 0		1,635 5 0		1,169 18 0			
Balance in favour of Sheep carried down	...	459 6 1½	...	921 7 9½	...	636 9 7			
		2,102 0 1½	...	2,556 12 9½	...	1,806 7 7	—	—	Being 5cwt. 2qrs. 20½lbs. per Acre.
Cr. by									
Sales	941 5 7½	...	1,454 4 9½	...	863 16 1	...			—
Inventory as Out-going Tenant	1,160 14 6	...	1,102 8 0	...	942 11 6	...	—	—	—
		2,102 0 1½		2,556 12 9½		1,806 7 7	—	—	—
Balance brought down ...	...	459 6 1½	..	921 7 9½	...	636 9 7	—	—	—
Grain consumed of home growth	159 1 0	...	275 16 6½	...	165 14 0	...	3,809 11 5	190 9 6¾	1 14 7½
Feeding Stuffs purchased	308 17 0¼	...	269 14 5½	...	234 14 6¼	...	3,746 7 5½	187 6 4¾	1 14 0½
Hay of home growth consumed	79 11 1¾	...	152 8 9	...	71 8 2	...	1,562 8 1¼	78 2 5	0 14 2½
Milk	—	—	—	—	—	—	1 7 0	0 1 4	—
Amount realised by Conversion of Forage ...	...	...	223 8 0½	...	164 12 10¾	...	4,811 8 4	240 11 5	2 3 8¾
		547 9 2		921 7 9½		636 9 7	13,931 2 2¾	696 11 1¼	6 6 7¼
Cost of Purchased Food beyond amount realised	...	88 3 0½	...	...	...	...	146 2 2½	7 6 1¼	0 1 3¾
				Net amount realised for Forage by Sheep			13,785 0 1¼	689 5 0	6 5 3½

N.B.—The class of Sheep kept on the Farm being a type of the Improved "Hampshire Down," similar to the celebrated flock matured by Mr. James Rawlence, of Bulbridge, Wilton, and late of Heale, near Amesbury; also the stock of Major Heathcote, of Rollestone, and Alfred Morrison, Esq., of Fonthill, Wilts.

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.			
To Valuation at Michaelmas, 1850.	lbs.	d.	lbs.	d.	£ s. d.	£ s. d.	£ s. d.
6 Oxen	10,002	$2\frac{3}{4}$	...	...	113 4 0	—	—
2 Heifers and Steer ...	2,075	$2\frac{1}{2}$	...	...	18 0 0	—	—
3 Steers	2,139	$2\frac{1}{2}$	...	...	22 0 0	—	—
4 Calves	1,915	2	...	...	16 0 0	—	—
						169 4 0	—
To Purchases, viz.:							
185 Head of Stock ...	106,458	$2\frac{1}{4}$	...	...	1,012 3 1	—	—
10 $1\frac{1}{2}$-year-old Heifers	...	...	...	...	50 0 0	—	—
10 3-year-old Scots ...	...	..	...	...	110 0 0	—	—
						1,172 3 1	—
Balance in favour of Cattle carried forward	...	...	...	...	...	3,422 7 7	—
							4,763 14 8

Cr.	Per cent. of dead to live weight.						
By Sales, viz.:							
181 Fat Beasts ...	59	258,644	4	151,254	7	4,386 6 11	—
4 do. ...	0	6,953	3	...	...	82 10 0	—
1 do. ...	0	...	...	...	...	3 2 9	—
						4,471 19 8	—
By Valuation at Michaelmas, 1863.							
8 Yearling Heifers ...		4,496	$2\frac{1}{2}$	...	...	48 0 0	—
2 Barren Cows		2,651	3	...	...	33 15 0	—
7 Yearlings		6,971	3	...	...	90 0 0	—
10 West Highland Steers		8,231	$3\frac{1}{2}$	...	...	120 0 0	—
						291 15 0	—
							4,763 14 8

THE CATTLE ACCOUNT,

Showing the respective Balances and Returns for Forage consumed.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

Cr.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance brought forward	...	...	...	...	3,422 7 7
Dr.					
To Produce consumed, viz.:					
Barley	4,673 $\frac{1}{10}$	0 3 $11\frac{1}{2}$	922 12 $5\frac{1}{2}$	—	—
Oats	281 $\frac{1}{4}$	0 3 4	46 16 7	—	—
Wheat	26 $\frac{3}{4}$	0 4 0	5 7 0	—	—
Millet	49	0 3 4	8 3 4	—	—
Buck-wheat	51	0 3 $10\frac{1}{4}$	9 16 4	—	—
Bran	2qr. 27lbs.	0 5 0	0 11 $4\frac{1}{2}$	—	—
	T. cwt. qr. lb.				
Oilcake	97 2 2 16	10 12 6	1,032 1 $5\frac{1}{2}$		
Milk	...	...	22 12 2		
				2,048 0 $8\frac{1}{2}$	
	T. cwt. qr. lb.				
Hay	120 3 1 27	2 10 0	300 9 $0\frac{1}{2}$	—	
Green and Root Crops (net quantities and price, irrespective of loss by waste and decay in the respective crops grown)	2,382 6 2 18	0 9 0	1,073 17 10	—	
Straw (not charged) ...	58 6 3 3	—	—	—	—
				1,374 6 $10\frac{1}{2}$	
					3,422 7 7

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1864.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.								
To Valuation at Michaelmas, 1863.													
	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£	s. d.
8 Yearling Heifers ...	4,496	2½	...	...	...	48	0	0	—			—	
2 Barren Cows ...	2,651	3	...	...	...	33	15	0	—			—	
7 Yearlings	6,971	3	...	...	...	90	0	0	—			—	
10 West Highland Steers	8,231	3½	..	...	...	120	0	0	—			—	
									291	15	0	—	
To Purchases, viz.—													
3 Barren Cows... ...	...	...	...	...	...	...			24	0	0	—	
1 Bull	1,792	1¾	...	...	...	...			14	0	0	—	
10 Three-year-old Steers	...	...	...	...	...	...			110	0	0	—	
												439	15 0
To Balance in favour of Cattle carried forward	...	...	...	...	..	..			...			305	17 4
												745	12 4

Cr.													
By Sales, viz.—													
8 Irish Heifers ...	9,477	2¾	3,823	7¼	40	115	6	6	—			—	
1 Heifer	1,064	4¾	...	...	...	21	0	0	—			—	
6 Short-horned Steers...	7,462	4½	4,340	7½	58	137	13	4	—			—	
5 Fat Cows	5,943	3¾	3,475	6¼	58	92	18	6	—			—	
1 Bull	2,450	3¼	...	...	...	33	10	0	—			—	
									400	8	4	—	
By Valuation at Michaelmas, 1864.													
10 Four-year-old Steers	10,758	5¼	...	...	...	232	14	0	—			—	
10 Three-year-old Steers	8,195	3¾	...	...	...	112	10	0	—			—	
									345	4	0	745	12 4

1 Year. To Michaelmas, 1864.

Dr.	Quantity.				Price.			£	s.	d.	£	s. d.
To Balance brought forward	...				...				...		305	17 4
Cr.												
By Produce consumed, viz.—												
	Bushels.				£	s.	d.					
Barley Meal (per bush. of 50 lbs.)	228$\frac{1}{25}$				0	3	4	38	0	1	—	
	T.	cwt.	qr.	lb.								
Oil Cake	4	19	3	3	10	8	1	51	18	1	—	
Rape Cake	2	3	0	4	7	0	0	15	1	3	—	
Hay	2	17	3	18	2	10	0	7	4	9	—	
Straw	4	0	0	25	—			—			—	
								112	4	2	—	
Mangolds	36	0	0	19								
Swedes	22	8	1	14								
Turnips	5	5	0	21	2	8	2	193	13	2	—	
Italian Rye (chaffed	10	9	3	14								
Ditto (not chaffed)	6	5	3	22								
											305	17 4

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1865.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.							
To Valuation at Michaelmas, 1864.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£ s. d.
10 Four-year-old Steers	10,758	5¼	...	...	...	232	14	0				
10 Three-year-old Steers	8,195	3¾	...	...	...	112	10	0				
									345	4	0	
To Purchases, viz. —												
3 Barren Cows	...	...	...	...	...	30	0	0	30	0	0	
									375	4	0	
Balance in favour of Cattle carried forward	...	...	...	...	...	...			121	15	8	
												496 19 8
Cr.												
By Sales, viz.—												
9 West Highland Oxen (4½ years old) ...	12,211	4½	6,740	8	55	221	19	0	—			—
3 Barren Cows ...	4,579	4	2,527	7¼	55	75	14	0	—			—
									297	13	0	
By Valuation at Michaelmas, 1865.												
10 West Highland Oxen (4 years old)	...	...	...	...	...	170	0	0	199	6	8	—
1 West Highland Ox (5 years old) ...	...	...	..	...	...	29	6	8				
												496 19 8

1 Year. To Michaelmas, 1865.

Dr.				Price.	£	s.	d.	£	s.	d.
To Balance brought forward		...		...	...			121	15	8
Cr.										
By Produce consumed, viz.—		Bushels.								
Barley Meal (per Bushel of 51 lbs.)		455¾		0 3 6	79	15	1½	—		
	T.	cwt.	qr. lb.							
Oilcake	2	9	3 19	11 15 4	28	2	5	—		
Hay	0	16	3 8	2 10 0	2	2	0	—		
Straw	7	7	3 2	—	—			—		
					109	19	6½			
Mangolds	50	11	2 4							
Swedes	1	10	0 23							
Turnips	5	16	1 2	0 3 6	11	16	1½	—		
Italian Rye (chaffed)	4	7	3 7							
Italian Rye (not chaffed)	5	7	3 11							
								121	15	8

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS,

1 Year. To Michaelmas, 1866,

Dr. *To Valuation at Michaelmas, 1865, viz.*	Live weight. lbs.	Per lb. d.	Dead weight. lbs.	Per lb. d.	Per cent. of dead to live weight.	£ s. d.	£ s. d.	£ s. d.
10 West Highland Oxen (4 yrs. old) ...	...	...	...	...	...	170 0 0	—	—
1 ditto Ox (5 yrs. old)	...	...	...	...	...	29 6 8	—	—
							199 6 8	—
To Purchases, viz.—								
1 Heifer	...	...	...	...	...	8 0 0	—	—
2 Barren Cows ...	...	...	...	..	...	20 0 0	—	—
6 Calves	...	...	...	...	...	27 6 6	—	—
							55 6 6	—
							254 13 2	—
To Balance in favour of Cattle carried forward	...	...	...	...	...	...	181 16 10	—
								436 10 0
Cr. *By Sales, viz.*—								
1 West Highland Ox (5 yrs. old) ...	1,490	4¾	856	8½	58	29 18 0	—	—
9 do. Oxen (4 yrs. old)	12,510	4¾	7,185	8¼	57	248 10 0	—	—
							278 8 0	—
By Valuation at Michaelmas, 1866.								
1 West Highland Steer (5 yrs. old) ...	...	...	...	...	..	31 18 0	—	—
2 Fat Cows	...	...	...	...	...	61 4 0	—	—
1 Barren Cow ...	...	...	...	...	...	23 0 0	—	—
6 Calves	...	...	...	...	...	42 0 0	—	—
							158 2 0	—
								436 10 0

1 Year. To Michaelmas, 1866.

Dr.	Bushels.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	181 16 10
Cr. *By Produce consumed, viz.*—				
Barley Meal (mixture of Barley, Rye, Wheat, Maize, and Buckwheat, per bush of 55 lbs.)	153¾	0 4 5	33 19 1	—
Oatmeal (per bush. of 38 lbs.)	30	0 3 1	4 12 6	—
	T. cwt. qrs. lbs.			
Rice Meal	1 4 0 26	8 0 0	9 13 10	—
Oilcake	5 3 1 16	11 11 6	59 16 9	—
Hay	4 14 0 15	2 10 0	11 15 4	—
Straw	...	...	119 17 6	
Mangolds	50 13 1 10	0 17 11¾	61 19 4	—
Italian Rye Grass	18 7 1 26			
				181 16 10

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1867.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. dead to live weight.			
To Valuation at Michaelmas, 1866.	lbs.	d.	lbs.	d.		£ s. d.	£ s. d.	£ s. d.
1 West Highland Steer (5 years)	...	...	...	...	...	31 18 0	—	—
2 Fat Cows	...	...	...	...	...	61 4 0	—	—
1 Barren Cow	...	...	...	...	...	23 0 0	—	—
6 Calves	...	...	...	...	...	42 0 0	—	—
							158 2 0	—
To Purchases, viz.:—								
1 Old Bull	...	...	..	...	...	16 0 0	—	—
3 Barren Cows	...	...	...	...	...	34 0 0	—	—
6 Calves	...	...	...	...	...	35 6 3	—	—
							85 6 3	—
								243 8 3
To Balance in favour of Cattle carried forward	...	...	...	...	...	...	...	166 4 9
								409 13 0
Cr.								
By Sales, viz.—								
1 West Highland Steer	...	...	859	8½	...	30 0 0	—	—
5 Fat Cows	...	...	4,074	7¼	...	125 0 0	—	—
1 Fat Heifer	...	...	953	8¾	...	33 7 0	—	—
							188 7 0	—
By Valuation at Michaelmas, 1867.								
1 Fat Bull	...	..	...	...	...	32 0 0	—	—
6 Yearling Steers ...	...	...	..	...	...	144 6 0	—	—
6 Calves	...	...	...	...	...	45 0 0	—	—
							221 6 0	—
								409 13 0

1 Year. To Michaelmas, 1867.

Dr.					£ s. d.	£ s. d.	£ s. d.
To Balance brought forward					...	...	166 4 9
Cr.							
By Produce consumed, viz.							
Barley Meal mixture (per bush. of 58 lbs.)	Bushels. 269				0 5 0	67 5 0	—
	T.	cwt.	qr.	lb.			
Oilcake	3	6	2	9	11 18 6	39 13 6	—
Rice Meal	0	5	1	24	9 3 2	2 10 0	—
Hay	8	10	2	22	2 10 0	21 6 8	—
Straw	7	11	2	2	—	—	—
						130 15 2	
Mangolds	51	13	3	7			
Swedes	28	6	3	10			
Clover	4	4	2	6	0 6 5	35 9 7	—
Italian Rye Grass	19	16	0	13			
Vetches	6	11	1	1			
							166 4 9

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1868.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Percent of dead to live weight							
To Valuation at Michaelmas, 1867.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£ s. d.
1 Fat Bull	...	...	...	...	...	32	0	0	—			—
6 Yearling Steers ...	...	...	...	...	...	144	6	0	—			—
6 Calves	...	...	...	...	...	45	0	0	—			—
									221	6	0	—
To Purchases, viz.—												
1 Two-and-a-half-year-old Heifer	...	...	...	...	...	19	0	0	—			—
4 One-and-a-half-year-old Heifers	...	...	...	...	...	56	0	0	—			—
4 Calves	...	...	...	...	...	21	7	6	—			—
3 Barren Cows... ...	...	...	...	...	...	37	0	0	—			—
									133	7	6	—
To Balance in favour of Cattle carried forward	...	...	...	...	...		...		325	5	0	—
												679 18 6
Cr.												
By Sales, viz.—												
1 Barren Cow	...	...	1,059	$7\frac{1}{4}$	...	31	15	0	—			—
5 Two-year-old Steers	...	...	4,606	$7\frac{3}{4}$	...	149	11	6	—			—
1 Old Bull	2,548	$3\frac{1}{2}$	...	...	...	38	18	0	—			—
1 Young Bull	...	...	...	...	...	24	15	0	—			—
1 Three-year-old Heifer	...	...	858	$7\frac{3}{4}$	...	27	17	0	—			—
3 Two-year-old Heifers	...	...	2,237	$7\frac{3}{4}$	...	72	13	6	—			—
									345	10	0	—
By Valuation at Michaelmas, 1868.												
2 Fat Cows	...	...	...	...	...	59	3	0	—			—
1 Steer (two years) ...	...	...	...	...	...	32	10	0	—			—
6 Yearling Steers ...	...	...	...	...	...	159	18	0	—			—
4 Ditto Heifers ...	...	...	...	...	...	82	17	6	—			—
									334	8	6	—
												679 18 6

1 Year. To Michaelmas, 1868.

Dr.	Quantity.				Price.			£ s. d.	£ s. d.
To Balance brought forward...	...				...			...	325 5 0
Cr.									
By Produce consumed, viz.—	Bushels.				£	s.	d.		
Barley Meal Mixture (per bush. of 57 lbs.)...	$268\frac{1}{2}$				0	5	$2\frac{1}{4}$	69 15 $10\frac{1}{2}$	—
	T.	cwt.	qr.	lb.					
Oil Cake	11	15	0	5	12	6	8	145 1 $1\frac{1}{2}$	—
Rice Meal	2	3	3	8	9	3	9	20 2 $8\frac{1}{4}$	—
Hay	12	12	1	12	2	10	0	31 10 11	—
Straw	5	5	1	5		—		—	—
Swedes	29	14	0	22					
Mangolds	40	17	3	12					
Turnips...	2	19	1	14					
Italian Rye Grass	6	8	2	8	0	11	$6\frac{1}{4}$	58 14 $4\frac{3}{4}$	—
Mixed Clover and Vetches	9	9	1	4					
Vetches...	5	11	2	12					
Clover	6	16	2	18					
									325 5 0

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1869.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent of dead to live weight.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1868.	lbs.	d.		d.				
2 Fat Cows	...	...	...	...	...	59 3 0	—	—
1 Steer (two years old)	...	...	...	...	...	32 10 0	—	—
6 Yearling Steers ...	...	...	...	...	...	159 18 0	—	—
4 Yearling Heifers ...	...	...	...	...	...	82 17 6	—	—
							334 8 6	—
To Purchases, viz.—								
18 Barren Cows ...	...	...	...	...	...	...	260 0 0	—
Balance in favour of Cattle	...	...	...	...	...	...	367 8 6	—
								961 17 0
Cr.								
By Sales, viz.—								
1 Two-year-old Heifer	...	...	885	8	...	29 10 0	—	—
6 Fat Cows	...	...	5,205	7½	...	167 19 0	—	—
2 Yearling Heifers ...	...	...	1,788	8¼	...	62 9 0	—	—
6 Yearling Steers ...	...	...	5,861	8¼	...	204 15 0	—	—
1 Two-year-old Steer	...	...	1,044	8	...	35 4 0	—	—
							499 17 0	—
By Valuation at Michaelmas, 1869.								
2 Fat Heifers ...	...	...	...	...	...	...	462 0 0	...
9 Fat Cows								
5 Fat Cows and Calves								
								961 17 0

1 Year. To Michaelmas, 1869.

Dr.		£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	367 8 6
Cr.				
By Produce consumed, viz.—	Bush. lbs.			
Barley Meal Mixture (per Bushel of 47 lbs.) ...	497 22	0 4 4¾	109 6 11	—
	T. cwt. qr. lbs.			
Oilcake	10 3 3 0	11 17 1	120 15 3¼	—
Hay	14 0 0 26	2 10 0	35 0 6	—
Straw	12 5 3 14	—	—	—
Mangolds	71 15 2 4	0 16 9	102 5 9¾	—
Grass	50 15 1 14			
				367 8 6

THE CATTLE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1870.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead weight to live weight.					Total.		
To Valuation at Michaelmas, 1869.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£ s. d.
2 Fat Heifers ...												
9 Fat Cows	...	...	...	...	...	462	0	0	—			—
5 Fat Cows and Calves												
To Purchases, viz.—												
11 Calves	2,590	...	...	..	...	44	5	4	—			—
To Balance in favour of Cattle carried forward	...	...	...	...	...	200	6	8	—			—
												706 12 0
Cr.												
By Sales, viz.—												
13 Fat Cows	...	...	11,909	8	...	403	9	0	—			—
2 Fat Heifers ...	...	...	1,992	$9\frac{3}{4}$	...	74	13	0	—			—
									478	2	0	—
By Valuation at Michaelmas, 1870.												
1 Fat Cow												
2 Heifers	...	...	..	...	...	...			228	10	0	—
4 Steers												
10 Calves												
												706 12 0

1 Year. To Michaelmas, 1870.

Dr.	Buskels.			£	s.	d.	£	s.	d.	£	s.	d.
To Balance brought forward	...			...			...			200	6	8
Cr.												
By Produce consumed, viz.—												
Barley Meal mixture	$243\frac{1}{4}$			0	4	3	51	13	$9\frac{3}{4}$	—		
	T.	cwt.	qr.	lb.								
Oilcake	6	8	3	4	11	16	7	76	3	$4\frac{1}{2}$	—	
	Bushels.											
Grains	30			0	0	4	0	10	0	—		
	T.	cwt.	qr.	lb.								
Hay	14	4	3	0	2	10	0	35	11	$10\frac{1}{2}$	—	
Straw	3	8	3	9	—			—			—	
	T.	cwt.	qr.	lb.								
Mangolds	105	5	3	26	116	13	0	12	0	6	$3\frac{3}{4}$	36 7 $7\frac{1}{4}$ —
Grass	11	7	0	14								
												200 6 8

CATTLE ACCOUNT EPITOMISED.

	13 Years. 1850—1863.			1 Year.	To Michaelmas, 1864.		1 Year.	To Michaelmas, 1865.		1 Year.	To Michaelmas, 1866.		1 Year.	To Michaelmas, 1867.	
	£ s. d.	£ s. d.		£ s. d.	£ s. d.		£ s. d.	£ s. d.		£ s. d.	£ s. d.		£ s. d.	£ s. d.	
Dr. to															
Inventory as In-coming Tenant	169 4 0	...		291 15 0	...		345 4 0	...		199 6 8	...		158 2 0	...	
Purchases	1,172 3 1	...		148 0 0	...		30 0 0	...		55 6 6	...		85 6 3	...	
		1,341 7 1			439 15 0			375 4 0			254 13 2			243 8 3	
Balance in favour of Cattle carried down	...	3,422 7 7		...	305 17 1		...	121 15 8		...	181 16 10		...	166 4 9	
		4,763 14 8		...	745 12 4		...	496 19 8		...	436 10 0		...	409 13 0	
Cr. by															
Sales	1,471 19 8	...		400 8 4	...		297 13 0	...		278 8 0	...		188 7 0	...	
Inventory as Out-going Tenant	291 15 0	...		345 4 0	...		199 6 8	...		158 2 0	...		221 6 0	...	
		4,763 14 8			745 12 4			496 19 8			436 10 0			409 13 0	
To Balances brought down ...	...	3,422 7 7		...	305 17 4		...	121 15 8		...	181 16 10		...	166 4 9	
Grain consumed at relative Market Prices	974 16 0½	...		38 0 1	...		79 15 1½	...		38 11 7	...		67 5 0	...	
Feeding Stuffs purchased ...	1,050 12 6	...		66 19 4	...		28 2 5	...		69 10 7	...		42 3 6	...	
Milk	22 12 2	..		...	..		...	...		...	...		...	...	
Hay of home growth consumed	300 9 0½	...		7 4 9	...		2 2 0	...		11 15 4	...		21 6 8	...	
Root and Green Crops, being the amount realised beyond the cost of purchased food ...	1,073 17 10	..		193 13 2	...		11 16 1½	...		61 19 4	...		35 9 7	...	
Amount realised in Conversion of Forage		3,422 7 7			305 17 4			121 15 8			181 16 10			166 4 9	

CATTLE ACCOUNT EPITOMISED (*continued*).

	1 Year. To Michaelmas, 1868.			1 Year. To Michaelmas, 1869.			1 Year. To Michaelmas, 1870.			20 Years. From 1850-1870. Total.			Average per Annum.			Average per Acre.		
	£ s. d.	£ s. d.		£ s. d.	£ s. d.		£ s. d.	£ s. d.		£ s. d.			£ s. d.			£ s. d.		
Dr. to																		
Inventory as In-coming Tenant ...	221 6 0	...		334 8 6	...		462 0 0	...		—			—			—		
Purchases	133 7 6	...		260 0 0	...		44 5 4	...		—			—			—		
		354 13 6			594 8 6			506 5 4		—			—			—		
Balance in favour of Cattle carried down	...	325 5 0		...	367 8 6		...	200 6 8		—			—			—		
		679 18 6		...	961 17 0		...	706 12 0								Being 2 cwt. 14 qrs.		
Cr. by										—			—			—		
Sales	345 10 0	...		499 17 0	...		478 2 0	...		—			—			—		
Inventory as Out-going Tenant ...	334 8 6	...		462 0 0	...		228 10 0	...		—			—			—		
		679 18 6			961 17 0			706 12 0		—			—			—		
To Balances brought down... ...	...	325 5 0		...	367 8 6		...	200 6 8		—			—			—		
Grain consumed at relative Market Prices	69 15 10½	...		109 6 11	...		51 13 9¾	...		1,429 4 5¼			71 9 2¾			0 13 0		
Feeding Stuffs purchased	165 3 9¾	...		120 15 3¼	...		76 13 4½	...		1,620 0 9½			81 0 0½			0 14 8¾		
Milk	...	...		...	...		...	...		22 12 2			1 2 7¼			0 0 2¼		
Hay of home growth consumed ...	31 10 11	...		35 0 6	...		35 11 10½	...		445 1 1			22 5 0¼			0 4 0½		
Root and Green Crops, being the amount realised beyond the cost of purchased food	58 14 4¾	...		102 5 9¾	...		36 7 7¼	...		1,574 3 10¼			78 14 2¼			0 14 3¾		
Amount realised in Conversion of Forage		325 5 0			367 8 6			200 6 8		5,091 2 4			254 11 1			2 6 3¼		

N.B.—The class of animals kept were of a mixed type; the Improved Shorthorns being selected by Mr. Thomas Maughan, of Jervaulx Abbey, Bedale, Yorkshire, from the neighbourhood of the Marquis of Ailesbury's estate in that locality.

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

Dr.		Live weight.	Price per lb.	Dead weight	Price per lb.								
To Valuation at Michaelmas, 1850.		lbs.	s.	d.	lbs.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1 Boar		277	0	4½	...	...	5	0	0	—			—		
3 Sows and Pigs ...		1,124	0	2½	...	...	12	0	0	—			—		
6 Sows		684	0	4½	...	...	12	10	0	—			—		
60 Stores...		3,706	0	4¼	...	...	61	14	0	—			—		
18 Porkers		2,318	0	3¾	...	...	30	17	0	—			—		
										122	1	0	—		
To Purchases, viz.—															
92 Store Pigs		6,188	0	5	...	...	134	10	6	—			—		
18 Ditto		...	...		...	...	20	14	0	—			—		
2 Sows		168	0	8½	...	...	6	0	0	—			—		
1 Boar		76	1	0½	...	...	4	0	0	—			—		
To Boar's Fees		...	...		...	...	0	12	6	—			—		
										165	17	0	—		
To Balance in favour of Swine carried forward		...	...		...	...	...			2,305	17	10½	—		
													2,593	15	10½
Cr.	Per cent. dead to live weight.														
By Sales, viz.—															
469 Fat Pigs ...	80	120,436	0	4¼	96,515	5½	2,224	1	1½	...			—		
23 Ditto	...	6,041	0	4	...	...	105	0	0	...			—		
125 Store Pigs ...	...	6,867	0	4	...	...	119	14	9	...			—		
2 Ditto	...	...	...		...	...	2	14	0	...			—		
1 Boar	..	...	...		...	...	4	0	0	...			—		
1 Roasting Pig ...	...	...	...		...	...	0	5	0	...			—		
										2,455	14	10½	—		
By Valuation at Michaelmas, 1863.															
12 Fat Pigs		3,738	0	4¾	...	...	...			75	12	0	—		
1 Boar		420	0	1¾	...	...	...			3	0	0	—		
1 Young Sow		200	0	2½	...	...	...			2	0	0	—		
2 Sows and 17 Sucklings		1,012	0	2½	...	...	...			12	13	0	—		
32 Store Pigs		1,693	0	6¼	...	...	...			44	16	0	—		
													2,593	15	10½

APPENDIX TO THE SWINE ACCOUNT.

Showing the respective Balances and Returns for Forage consumed.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

	Realised.	£ s. d.	Price. £ s. d.	Cost.	£ s. d	Prices. £ s. d.	£ s. d.
Cr.							
By Balance brought forward	...	..	...	...	...	...	2,305 17 10½
Dr.							
To Produce consumed, viz.—	Bushels.			Bushels.			
Wheat	523	0 3 6	91 16 5	523	0 3 6½	92 19 6	—
Barley	9,869½	0 3 6¾	1,756 11 4	9,869½	0 3 7¼	1,778 14 11½	—
Oats	334¼	0 3 0½	50 19 9	334¼	0 3 1	51 11 9	—
Peas	17	0 4 5½	3 15 6	17	0 4 6	3 16 6	—
Beans..	1¾	0 6 5	0 11 3	1¾	0 6 6	0 11 4½	—
Dredge	24	0 2 2½	2 13 3	24	0 2 3	2 14 0	—
Millet...	261½	0 3 3¾	42 15 11	261½	0 3 3¾	43 6 8	—
Buckwheat	185¾	0 3 0½	28 6 4	185¾	0 3 1	28 13 6	—
Grains	7,856	0 0 4	134 10 6	7,856	0 0 4⅛	136 4 0	—
	T. cwt.qr. lb.			T. cwt. qr. lb.			
Rice Meal	8 4 1 17	...	64 9 11	8 4 1 17	7 19 0	65 6 1	—
Greaves	0 1 2 14	...	1 8 9	0 1 2 14	0 18 0	1 9 3	—
Pollard	0 10 0 0	0 5 11	2 19 0	0 10 0 0	0 6 0	3 0 0	—
Bran	24 0 0 19	...	115 12 3	24 0 0 19	4 17 6	117 1 4½	—
Milk	325 gallons	...	5 7 0	325 galls.	0 0 4	5 8 4	—
	Bushels.			Bushels.			
Indian Corn	27½	0 2 11½	4 1 5	27½	0 3 0	4 2 6	—
				T. cwt. qr. lb.			2,334 19 9½
Green and Root Crops	...	...	...	251 18 1 4	..	...	—
Cost of purchased food beyond the amount realised ...	...	...	...	...	...	...	29 1 11

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1864.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.					
To Valuation at Michaelmas, 1863.	lbs.	d.	lbs.	d.		£ s. d.		£ s. d.		£ s. d.
12 Fat Pigs	3,738	4¾	...	...	..	75 12 0		—		—
1 Boar	420	1¾	...	...	...	3 0 0		—		—
1 Young Sow	200	2½	...	...	..	2 0 0		—		—
2 Sows and 17 Sucklings	1,012	2½	...	...	...	12 13 0		—		—
32 Store Pigs	1,693	6¼	...	...	...	44 16 0		—		—
								138 1 0		—
To Purchases, viz.—										
14 Store Pigs	...	...	...	...		...		21 0 0		—
										159 1 0
To Balance in favour of Swine carried forward	...	...	...	...	.	...		..		133 17 1
										292 18 1
Cr.										
By Sales, viz.—										
76 Fat Pigs	14,443	4	11,499	5	78	240 18 1		240 18 1		—
By Valuation at Michaelmas, 1864.										
2 Sows in Farrow ...	...	...	...	...	...	6 0 0		—		—
1 Sow and 6 Pigs ...	...	...	...	...	...	7 0 0		—		—
1 Young Sow	...	...	...	...	...	2 0 0		—		—
12 Store Pigs	...	...	...	...	...	12 0 0		—		—
1 Boar	...	...	...	...	...	4 0 0		—		—
7 Fat Pigs	...	...	...	...	...	21 0 0		—		—
								52 0 0		—
										292 18 1

1 Year. To Michaelmas, 1864.

Dr.		£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	..	133 17 1
Cr.				
By Produce consumed, viz.—	Bushels.			
Barley Meal (per Bushel of 50 lbs.)	819 3/25	0 3 4	136 10 5	
	T. cwt. qr. lb.			
Rice Meal	3 7 1 14	5 16 6	19 12 5	—
Beans (per Bushel of 63 lbs.)	½ bushel.	0 5 3	0 2 7½	—
Grains	...	...	3 7 10	—
	T. cwt. qr. lb.			
Bran	2 1 3 4	5 13 3	11 16 6½	—
Mangolds	3 11 1 20	—	—	—
Swedes	1 17 0 6			
				171 9 10
Cost of Purchased Food beyond amount realised	...	...	...	37 12 9

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1865.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.							
To Valuation at Michaelmas, 1864.	lbs.	d.	lbs.	d.		£	s.	d.	£	s.	d.	£ s. d.
2 Sows in Farrow ...	...	...	...	...	...	6	0	0		—		—
1 Sow and Six Pigs ...	...	...	...	...	...	7	0	0		—		—
1 Young Sow	...	...	...	...	...	2	0	0		—		—
12 Store Pigs	...	...	...	...	...	12	0	0		—		—
1 Boar	...	...	...	...	...	4	0	0		—		—
7 Fat Pigs	...	...	...	...	...	21	0	0		—		—
									52	0	0	—
To Purchases, viz.—												
30 Store Pigs	3,286	5¼	...	...	...	...			69	16	0	—
									121	16	0	
To Balance in favour of Swine carried forward	...	...	...	...	...	...			195	4	0	
												317 0 0
Cr.												
By Sales, viz.—												
39 Fat Pigs	11,185	5	8,839	6¼	79	234	2	0		—		—
By Valuation at Michaelmas, 1865.												
16 Small Pigs ...												
2 Store Sows	...	...	...	...	...	29	16	0		—		—
1 Boar... ...												
1 Ditto fatting ...												
8 Fat Pigs	...	..	...	...	...	53	2	0		—		—
									317	0	0	
												317 0 0

1 Year. To Michaelmas, 1865.

Dr.	Quantity.	Price.	£ s. d.	£ s. d.
To Balance brought forward...	...	...	...	195 4 0
Cr.				
By Produce consumed, viz.—	Bushels.	£ s. d.		
Barley Meal (per bush. of 51 lbs.)	862	0 3 6	150 17 0	—
Beans	7	0 5 6	1 18 6	—
Indian Corn (per bush. of 60 lbs.)	28	0 3 9¾	5 6 9	—
	T. cwt. qr. lb.			
Bran	2 5 1 3	5 8 0	12 4 6	—
Mangold	5 6 2 22			
Swedes	0 4 0 2	—	—	—
Turnips...	0 14 3 0			
				170 6 9
Balance, being amount realised beyond the cost of purchased food	..	...	...	24 17 3

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1866.

Dr.	Live weight.	Per lb.	Dead weight.	Per lb.	Per cent. of dead to live weight.			
To Valuation at Michaelmas, 1865.	lbs.	d.	lbs.	d.		£ s. d.	£ s. d.	£ s. d.
16 Small Pigs ...	...	...	...	...	...	29 16 0	—	—
2 Store Sows								
1 Boar								
1 ditto Fatting ...	...	...	...	...	...	53 2 0	—	—
8 Fat Pigs								
							82 18 0	—
To Purchases, viz.—								
10 Store Pigs	...	...	...	...	...	...	10 0 0	—
							92 18 0	—
To Balance in favour of Swine carried forward	...	...	...	...	...	...	124 16 6	—
								217 14 6
Cr.								
By Sales, viz.—								
8 Fat Pigs...	2,991	5¼	2,512	6¼	84	...	65 17 6	—
By Valuation at Michaelmas, 1866.								
17 Fat Pigs	...	...	...	...	...	106 17 0	—	—
14 Store Pigs ...								
2 Boars								
1 Sow and 5 Pigs	...	..	...	...	...	45 0 0	—	—
1 Sow in Farrow								
							151 17 0	
								217 14 6

1 Year. To Michaelmas, 1866.

Dr.	Bushels.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	..	...	...	124 16 6
Cr.				
By Produce consumed, viz.—				
Barley Meal, &c., (per bush. of 55 lbs.) ...	713¼	0 4 5	157 10 2	—
Beans (per bush. of 65 lbs.)	11	0 5 10	3 4 2	—
	T. cwt qr. lb.			
Bran	1 6 2 24	5 8 0	7 4 3	—
Rice Meal...	2 4 3 0	8 0 0	17 18 0	—
Mangolds	2 10 3 16	...	—	—
				185 16 7
Cost of Purchased Food beyond amount realised	...	...	..	61 0 1

THE SWINE ACCOUNT—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1867.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. dead to live weight.			
To Valuation at Michaelmas, 1866.	lbs.	d.	lbs.	d.		£ s. d.	£ s. d.	£ s. d.
17 Fat Pigs	...	...	...	...	...	106 17 0	—	—
14 Store Pigs								
2 Boars	...	...	...	...	...	45 0 0	—	—
1 Sow and 5 Pigs ...							151 17 0	—
1 Sow in Farrow ...								
To Purchases, viz.—								
38 Store Pigs	4,003	...	...	...	...	...	61 4 0	—
								213 1 0
To Balance in favour of Swine carried forward	...	...	...	...	...	...	...	197 16 0
								410 17 0
Cr.								
By Sales, viz.—								
29 Fat Pigs	10,922	4	8,917	$4\frac{3}{4}$	$81\frac{2}{3}$	185 7 10	—	—
2 ditto (small)	...	...	274	$5\frac{1}{2}$	...	6 3 0	—	—
1 ditto (very small) ...	63	$3\frac{3}{4}$	...	...	...	1 0 0	—	—
1 Store Pig	60	4	...	...	...	1 0 0	—	—
1 Young Sow	231	$5\frac{1}{4}$	...	...	...	5 0 0	—	—
Bacon	...	...	1,009	$6\frac{3}{4}$	...	28 8 5	—	—
Lard	...	...	87	$7\frac{1}{2}$	...	2 14 $4\frac{1}{2}$	—	—
Sundries, viz. — Pig's meat offal, hide of boar, &c.	...	...	...	...	...	30 17 $4\frac{1}{2}$	—	—
							260 11 0	—
By Valuation at Michaelmas, 1867.								
1 Sow and 4 Pigs ...	...	...	...	...	...	5 0 0	—	—
8 Store Pigs	...	...	...	...	...	2 16 0	—	—
28 Fat Pigs	...	...	...	...	...	142 10 0	—	—
							150 6 0	—
								410 17 0

1 Year. To Michaelmas, 1867.

Dr.			£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...		...	..	197 16 0
Cr.					
By Produce consumed, viz.—	Bushels.				
Barley Meal mixture (per bush. of 58 lbs.)	$1,022\frac{1}{5}$		0 5 0	255 11 0	—
Beans (per bush. of 63 lbs.)	7		0 6 3	2 3 9	—
Grains	312		0 0 $3\frac{1}{5}$	4 10 0	—
	T. cwt. qrs. lbs.				
Greaves	0 6 0 14		0 14 0	4 5 6	—
Rice Meal	10 6 0 0		9 3 2	94 6 7	—
Bran	0 11 0 1		5 9 0	3 0 0	—
				363 16 10	—
Mangolds	0 10 2 24		—	—	—
					363 16 10
Cost of purchased food beyond amount realised	...		...	...	166 0 10

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1868.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.					
To Valuation at Michaelmas, 1867.	lbs.	d.	lbs.	d.		£ s. d.		£ s. d.		£ s. d.
1 Sow and 4 Pigs ...	...	...	...	...	...	5 0 0				
2 Store Pigs	...	...	..	...	...	2 16 0				
28 Fat Pigs	...	...	...	...	...	142 10 0				
								150 6 0		—
To Purchases, viz.—										
52 Store Pigs	...	...	...	...	...	...		64 15 6		—
Balance in favour of Swine carried forward	...	...	...	...	...	...		227 8 9		—
										442 10 3
Cr.										
By Sales, viz.—										
56 Fat Pigs	16,228	4½	12,687	6	70¾	318 9 3		—		—
1 Store Ditto	...	...	..	...	...	0 5 0		—		—
3 Sows	1,148	3¾	920	4½	80	18 8 0		—		—
1 Boar	575	3	476	3½	82½	7 2 0		—		—
								344 4 3		—
By Valuation to Michaelmas, 1868.										
16 Fat Pigs	..	...	...	...	...	93 16 0		—		—
4 Store Pigs	...	...	...	...	...	4 10 0		—		—
								98 6 0		—
										442 10 3

1 Year. To Michaelmas, 1868.

Dr.	Quantity.	Price.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	227 8 9
Cr.				
By Produce consumed, viz.—	Bushels.	£ s. d.		
Barley Meal Mixture (per bush. of 57 lbs.) ...	403½	0 5 2¼	105 6 6¾	—
Beans	6	0 6 6	1 19 0	—
	T. cwt. qr. lb.			
Bran	0 19 1 20	5 4 6¼	5 1 7½	—
Rice Meal	13 6 1 2	9 3 9	122 6 4	—
				234 13 6¼
Cost of purchased Food beyond amount realised	...	...	...	7 4 9¼

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1869.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.								
To Valuation at Michaelmas, 1868.	lbs.	d.	lbs.	d.	£ s. d	£	s.	d.	£	s.	d.	£	s. d.
16 Fat Pigs	...	...	...	...	...	93	16	0		—			—
4 Store Pigs	...	...	...	...	...	4	10	0		—			—
									98	6	0		—
To Purchases, viz.—													
38 Store Pigs	2,640	5	...	...	...	...			55	14	0		—
Balance in favour of Swine carried forward	...	...	...	...	...	...			183	13	9		
												337	13 9
Cr.													
By Sales, viz.—													
56 Fat Pigs	15,223	5¼	12,077	6½	79	—			—			337	13 9
2 Pigs died	—	—	—	—	—	—			—			—	
To Valuation at Michaelmas, 1869.													
												337	13 9

1 Year. To Michaelmas, 1869.

Dr.		£	s.	d.	£	s.	d.	£	s.	d.
To Balance brought forward	...	...			...			183	13	9
Cr.										
By Produce consumed, viz.—										
Barley Meal Mixture (per Bushel of 47 lbs.) ...	Bush. lbs. 683 25	0	4	4¾	150	4	8¼		—	
Bran	T. cwt. qr. lb. 0 12 1 13	0	5	5	3	4	11			
								153	9	7¼
Amount Realised beyond the Cost of Purchased Food	...	...						30	4	1¾

THE SWINE ACCOUNT.—RECEIPTS AND PAYMENTS.

1 Year. To Michaelmas, 1870.

Dr.	Live weight.	Price per lb.	Dead weight.	Price per lb.	Per cent. of dead to live weight.			
To Valuation at Michaelmas, 1869.	lbs.	d.	lbs.	d.		£ s. d.	£ s. d.	£ s. d.
To Purchases, viz.—								
58 Store Pigs	2,646	...	...	...	...	74 14 0	—	—
To Balance in favour of Pigs	...	...	...	...	...	287 11 1	—	—
							362 5 1	—
								362 5 1
Cr.								
By Sales, viz.—								
12 Fat Pigs	...	...	2,417	7¼	...	72 18 9	—	—
1 Ditto diseased ...	...	...	127	3	...	1 13 4	—	—
2 Ditto died	—	—	—	—	—	—	—	—
							74 12 1	—
By Valuation, Michaelmas, 1870.								
43 Fat Pigs	...	...	...	...	...	...	287 13 0	—
								362 5 1

1 Year. To Michaelmas, 1870.

Dr.	Quantity.	Price.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	287 11 1
Cr.				
By Produce Consumed, viz.—				
	Bushels.	£ s. d.		
Barley Meal	1,252	0 4 3	266 1 0	—
	T. cwt. qr. lb.			
Bran	0 5 2 24	4 14 8	1 7 1¾	—
Rice Meal	1 10 0 0	...	11 12 6	—
Grains	30 bush.	0 0 4	0 10 0	—
				279 10 7¼
Amount Realised beyond the Cost of Purchased Food	...	...	...	8 0 5¾

SWINE ACCOUNT EPITOMISED.

	13 Years. 1850—1863.		1 Year. To Michaelmas, 1864.		1 Year. To Michaelmas, 1865.		1 Year. To Michaelmas, 1866.		1 Year. To Michaelmas, 1867.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dr.										
To Inventory as In-coming Tenant	122 1 0	...	138 1 0	...	52 0 0	...	82 18 0	...	151 17 0	...
Purchases	165 17 0	...	21 0 0	...	69 16 0	...	10 0 0	...	61 4 0	...
		287 18 0		159 1 0		121 16 0		92 18 0		213 1 0
Balance in favour of Swine carried down	...	2,305 17 10½	...	133 17 1	...	195 4 0	...	124 16 6	...	197 16 0
	...	2,593 15 10½	...	292 18 1	...	317 0 0	..	217 14 6	...	410 17 0
Cr.										
By Sales	2,455 14 10½	...	240 18 1	...	234 2 0	...	65 17 6	...	260 11 0	...
By Inventory as Out-going Tenant	138 1 0	...	52 0 0	...	82 18 0	...	151 17 0	...	150 6 0	...
		2,593 15 10½		292 18 1		317 0 0		217 14 6		410 17 0
Grain consumed at relative market prices	1,930 8 1	...	136 10 5	...	152 15 6	...	160 14 4	...	257 14 9	...
Feeding Stuffs purchased ...	399 3 4½	..	34 19 5	...	17 11 3	...	25 2 3	..	106 2 1	...
Milk	5 8 4	..	...	...	...	...	...	...	...	...
Amount realised for Forage ...	...	...	...	...	24 17 3	...	...	...	...	...
		2,334 19 9½		171 9 10		195 4 0		185 16 7		363 16 10
Balance brought down ...	...	2,305 17 10½	...	133 17 1	..	195 4 0	...	124 16 6	...	197 16 0
Cost of Purchased Food beyond amount realised	...	29 1 11	...	37 12 9	..	...	...	61 0 1	...	166 0 10

SWINE ACCOUNT EPITOMISED (*continued*).

	1 Year. To Michaelmas, 1868.		1 Year. To Michaelmas, 1869.		1 Year. To Michaelmas, 1870.		20 Years' Total.	Average per Annum.	Average per Acre on 110 Acres.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dr.									
To Inventory as Incoming Tenant	150 6 0	...	98 6 0	...	...	...			
Purchases	64 15 6	...	55 14 0	...	74 14 0	...			
		215 1 6		154 0 0		74 14 0			
Balance in favour of Swine carried down	...	227 8 9	..	183 13 9	...	287 11 1			
	...	442 10 3	..	337 13 9	...	362 5 1			
Cr.									
By Sales	344 4 3	...	337 13 9	...	74 12 1	...			
By Inventory as Out-going Tenant	98 6 0	...	...	...	287 13 0	...			
		442 10 3		337 13 9		362 5 1			
Grain consumed at relative market prices	107 5 6¾	...	150 4 8¼	...	266 1 0	...	3,161 14 4	158 1 8½	1 8 9
Feeding Stuffs purchased	127 7 11½	...	3 4 11	...	13 9 7¼	...	727 0 10¼	36 7 0½	0 6 7½
Milk...	...	...	...	...	...	...	5 8 4	0 5 5	0 0 0½
Amount realised for Forage ...	...	...	30 4 1¾	...	8 0 5¾	...	63 1 10½	3 3 1¼	0 0 6¾
		234 13 6¼		183 13 9		287 11 1	3,957 5 4¾	197 17 3¼	1 15 11¾
Balance brought down	...	227 8 9	...	183 13 9	...	287 11 1	—	—	—
Cost of Purchased Food beyond amount realised	...	7 4 9¼	—	—	—	—	301 0 4¼	15 1 0¼	0 2 8¾

N.B.—The class of Pig kept as stock was a type of the Berkshire breed with, at times, a mixed breed.

THE POULTRY ACCOUNT.—RECEIPTS AND PAYMENTS.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

Dr.	Quantity.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1850.	Bushels.			
To Purchases	...	...	0 17 6	—
To Corn consumed, viz.—				
Wheat	8			
Barley	442			
Oats	40½	0 9 6¼	249 14 5	—
Buck-wheat	28⅓			
Millet	5¾			
				250 11 11
Cr.				
By Cash received	...	...	240 11 11	—
Valuation at Michaelmas, 1863 ...	...	...	10 0 0	—
				250 11 11

1 Year. To Michaelmas, 1864.

Dr.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1863	10 0 0		
To Balance in favour of Poultry carried over	20 3 10		
	30 3 10		
Cr.		£ s. d.	
By Cash received		12 0 6	
,, from Wilton House, to October, 1864		10 3 4	
		22 3 10	
By Valuation at Michaelmas, 1864		8 0 0	
			30 3 10

Dr.	Quantity.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	20 3 10
Cr.				
By Produce consumed, viz.—				
Barley (per Bushel of 50 lbs.) (23½ bushels @ 3/4 = £3 18s. 4d.)	Bushels. 23½	0 17 2	—	20 3 10
				0 0 0

1 Year. To Michaelmas, 1865.

Dr.	£ s. d.	£ s. d.	£ s. d.
To Valuation at Michaelmas, 1864	8 0 0		
To Balance in favour of Poultry carried forward	26 18 0		
	34 18 0		
Cr.		£ s. d.	
By Sale of Poultry and Eggs		10 13 10	
,, ,, ,, to Wilton House		14 4 2	
		24 18 0	
By Valuation at Michaelmas, 1865		10 0 0	
			34 18 0

THE POULTRY ACCOUNT.—RECEIPTS AND PAYMENTS (*continued*).

Dr.	Quantity.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	26 18 0
Cr.				
By Produce consumed, viz.—				
Barley (per bushel of 51 lbs.) (42 bushels @ 3/6 = £7 7s.)	Bushels 42	0 12 $9\frac{3}{4}$	—	26 18 0
				0 0 0

1 Year. To Michaelmas, 1866.

Dr.	£ s. d.
To Valuation at Michaelmas, 1865	10 0 0
To Balance in favour of Poultry carried forward	19 7 3
	29 7 3

Cr.	£ s. d.	£ s. d.
By Sale of Poultry and Eggs	7 0 7	
Ditto to Wilton House	12 6 8	
	19 7 3	
By Valuation, to Michaelmas, 1866	10 0 0	
		29 7 3

Dr.	Bush.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	..	...	19 7 3
Cr.				
By Produce consumed, viz.—				
Barley, $19\frac{1}{2}$ bush. @ 4/– £3 18 0				
Barley Meal (per bush. of 55 lbs.) 33 bush. @ 4/5 ... ... 7 5 9	$53\frac{1}{2}$	0 7 $0\frac{1}{4}$	18 15 7	---
Buckwheat 1 bush. @ 3/3 ... ... 0 3 3				
T. cwt. qr. lb.				
Bran ... ... 0 2 0 19 @ 5/8/0	0 11 8	...	5 8 0	0 11 8
	£11 18 8			19 7 3
				0 0 0

Dr. 1867.	£ s. d.
To Valuation at Michaelmas, 1866	10 0 0
To Balance in favour of Poultry carried forward	10 4 4
	£20 4 4

Cr.	£ s. d.	£ s. d.
By Sale of Poultry and Eggs	4 16 0	
Ditto to Wilton House	8 8 4	
	£13 4 4	
By Valuation at Michaelmas, 1867	7 0 0	
		£20 4 4

Dr.	Bush.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	10 4 4
Cr.				
By Produce consumed, viz.—				
Barley, $13\frac{1}{3}$ bush. @ 5 6 ... ... £3 14 3				
Barley Meal Mixture (per bushel of of 58 lbs.) $21\frac{1}{3}$ bush. @ 5 – ... 5 6 8	$34\frac{5}{6}$	0 5 10	...	10 4 4
				0 0 0

THE POULTRY ACCOUNT.—RECEIPTS AND PAYMENTS (*continued*).

Dr. 1868.		£ s. d.
To Valuation at Michaelmas, 1867		7 0 0
To Balance in favour of Poultry carried forward		16 11 0
		£23 11 0
Cr.	£ s. d.	
By Sale of Poultry and Eggs	5 11 0	
By ditto to Wilton House	11 0 0	
	16 11 0	
By Valuation at Michaelmas, 1868	7 0 0	
		£23 11 0

Dr.	Bush.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	16 11 0
Cr.				
By Produce consumed, viz.—				16 11 0
Barley Meal Mixture (18 bush. @ 5 2¼) £4 13 10½	18	0 18 4½	..	
				0 0 0

Dr. 1869.		£ s. d.
To Valuation at Michaelmas, 1868		7 0 0
To Balance in favour of Poultry carried forward		19 18 9
		26 18 9
Cr.	£ s. d.	
By Sales of Poultry and Eggs to sundry persons	3 19 9	
By ditto to Wilton House	15 9 0	
	19 8 9	
By Valuation at Michaelmas, 1869	7 10 0	
		26 18 9

Dr.	Bush.	£ s. d.	£ s. d.	£ s. d.
To Balance brought forward	...	...	...	19 18 9
Cr. *By Produce consumed, viz.*—				
Barley Meal Mixture, 24 bush. 8 lb. @ 4 4¾ 5 6 2½				
Barley 5½ bush. @ 4 – 1 2 0	...	...	..	19 18 9
Wheat, ¾ bush. @ 3 – 0 2 3				
6 10 5½				0 0 0

1 Year. To Michaelmas, 1870.

Dr.		£ s. d.
To Valuation at Michaelmas, 1869		7 10 0
To Balance in favour of Poultry carried forward		28 10 0
		36 0 0
Cr.	£ s. d.	
By Sales of Poultry and Eggs to sundry persons	2 6 4	
By ditto to Wilton House	26 13 8	
	29 0 0	
By Valuation at Michaelmas, 1870	7 0 0	
		£36 0 0

Dr.	Bush.	£ s. d.	£ s. d.
To Balance brought forward	...	...	28 10 0
Cr. *By Produce consumed, viz.*—			
Barley Meal Mixture	6	0 4 3	1 5 6
Amount realised beyond the cost of purchased food			27 4 6

THE POULTRY ACCOUNT EPITOMISED.

	Average of 13 Years. 1850—1863.		1 Year. To Michaelmas, 1864.		1 Year. To Michaelmas, 1865.		1 Year To Michaelmas, 1866.		1 Year. To Michaelmas, 1867.	
Dr. to	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Inventory as In-coming Tenant	...	...	10 0 0	...	8 0 0	..	10 0 0	...	10 0 0	...
Purchases	0 17 6	...	...	...	...	...	...	...	...	...
		0 17 6		10 0 0		8 0 0		10 0 0		10 0 0
Balance in favour of Poultry carried down	...	249 14 5	...	20 3 10	...	26 18 0	...	19 7 3	...	10 4 4
		250 11 11		30 3 10	...	34 18 0	...	29 7 3	...	20 4 4
Cr. by										
Sales	240 11 11	..	22 3 10	...	24 18 0	...	19 7 3	...	13 4 4	...
Inventory as Out-going Tenant	10 0 0	...	8 0 0	...	10 0 0	...	10 0 0	...	7 0 0	...
		250 11 11		30 3 10		34 18 0		29 7 3		20 4 4
To Balance brought down ...	...	249 14 5	...	20 3 10	...	26 18 0	...	19 7 3	...	10 4 4
Grain consumed Yearly at relative market prices ...	...	249 14 5	...	20 3 10	...	26 18 0	...	19 7 3	...	10 4 4
Amount realised beyond the cost of Purchased Food ...	...	...	...	...	...	...	...	...	...	...

THE POULTRY ACCOUNT EPITOMISED (*continued*).

	1 Year. To Michaelmas, 1868.		1 Year. To Michaelmas, 1869.		1 Year. To Michaelmas, 1870.		Total on 110 Acres.	Per Annum.	Per Acre.
Dr. to	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Inventory as In-coming Tenant	7 0 0	...	7 0 0	...	7 10 0	...	—	—	—
Purchases	...	...	...	...	...	...	—	—	—
		7 0 0		7 0 0		7 10 0	—	—	—
Balance in favour of Poultry carried down	...	16 11 0	...	19 18 9	...	28 10 0		—	—
		23 11 0		26 18 9		36 0 0	—	—	—
Cr. by									
Sales	16 11 0	...	19 8 9	...	29 0 0	...		—	—
Inventory as Out-going Tenant	7 0 0	...	7 10 0	...	7 0 0	...	—	—	—
		23 11 0		26 18 9		36 0 0			
To Balance brought down ...	...	16 11 0	...	19 18 9	...	28 10 0	—	—	—
Grain consumed Yearly at relative market prices ...	...	16 11 0	...	19 18 9	...	1 5 6	364 3 1	18 4 $1\frac{3}{4}$	0 3 $3\frac{3}{4}$
Amount realised beyond the cost of Purchased Food ...	...	...	...	...	...	27 4 6	27 4 6	1 7 $2\frac{1}{2}$	0 0 $2\frac{3}{4}$

GENERAL

APPENDIX AND ADDENDA

TO

WILTON HOUSE HOME FARM

ACCOUNTS,

FROM

MICHAELMAS, 1850, TO MICHAELMAS, 1873.

CALIFORNIA

RECAPITULATION OF STOCK ACCOUNTS.

	Total on 110 acres.			Average per annum.			Average per acre.			Per acre. Amount received.			Per acre. Amount paid.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
SHEEP.															
Grain consumed yearly, and charged at market prices ...	3,809	11	5	190	9	6¾	1	14	7½		...		1	14	7½
Feeding Stuffs purchased ...	3,746	7	5½	187	6	4½	1	14	0½		...		1	14	0½
Hay consumed of home growth	1,562	8	1¾	78	2	5	0	14	2½	0	14	2½		...	
Milk	1	7	0	0	1	4		...			...			...	
Amount realised in conversion of Forage	4,811	8	4	240	11	5	2	3	8¾	2	3	8¾		...	
Cost of purchased Food beyond amount realised	146	2	2½	7	6	1¼	0	1	3¾		...			...	
CATTLE.															
Grain consumed yearly, and charged at market prices ...	1,429	4	5¾	71	9	2¾	0	13	0		...		0	13	0
Feeding Stuffs purchased ...	1,620	0	9½	81	0	0½	0	14	8¾		...		0	14	8¾
Milk	22	12	2	1	2	7¼	0	0	2¼		...		0	0	2¼
Hay consumed of home growth	445	1	1	22	5	0¾	0	4	0½	0	4	0½		...	
Amount realised in conversion of Forage	1,574	3	10¼	78	14	2¼	0	14	3¾	0	14	3¾		...	
SWINE.															
Grain consumed yearly, and charged at market prices ...	3,161	14	4	158	1	8½	1	8	9		...		1	8	9
Feeding Stuffs purchased ...	727	0	10¼	36	7	0½	0	6	7½		...		0	6	7½
Milk	5	8	4	0	5	5	0	0	0½		...		0	0	0½
Amount realised in conversion of Forage	63	1	10½	3	3	1¼	0	0	6¾	0	0	6¾		...	
Cost of purchased Food beyond amount realised	301	0	4¼	15	1	0¼	0	2	8¾		...			...	
POULTRY.															
Grain consumed yearly, and charged at market prices ...	364	3	1	18	4	1¾	0	3	3¾		...		0	3	3¾
Amount realised above cost of purchased Food	27	4	6	1	7	2½	0	0	2¾		...			...	
										3	16	10¼	6	15	3¾
Deduct receipts from payments											...		3	16	10¼
Balance, being loss by Stock, including the amount charged for Hay of home growth, and not included in the Cash Accounts ...											...		2	18	5½

N.B.—The above statement corroborates previous deductions thus:—

Balance as above, being loss by Stock in the production of meat	2	18	5½
The aggregate loss in converting the Hay, Root, and Green Crops into meat is shown (Fol. 18 of the accounts) to be	2	18	8
The amount deducted (Fol. 31) as the loss in producing the Hay, Root, and Green Crops before conversion of them into meat is shown to be	2	5	8¾

And consequently the loss by Stock is thus corroborated.

ANALYSIS OF THE SOILS OF WILTON HOUSE HOME FARM,

By Sir Lyon Playfair, C.B., F.R.S.

Museum Economic Geology,
24th August, 1846.

Sir,

I have now the honour to transmit to you the results of my analysis of six specimens of soils sent by you at the request of the Honourable Sidney Herbert.

I will first state the results of the analysis of soils Nos. 1, 2, 4, 5, as these are analogous in properties:—

	I.	II.	IV.	V.
Organic matter	5·38	7·96	5·7	9·8
Carbonate of lime (chalk	42·74	44·79	65·3	60·5
Carbonate of magnesia	0·57	1·17	2·0	2·3
Phosphate of magnesia	0·50	0·28	trace	trace
Peroxide of manganese	0·21	trace	trace	trace
Peroxide of iron	4·07	3·34	4·1	1·9
Alumina	4·32	5·33	4·7	3.6
Silica	42·55	35·84	17·8	20·2
Potash } as silicates in the soils	0·52	1·58 }	traces	0·8
Soda } as silicates in the soils	0·07	trace }		trace
Sulphates and chlorides	traces	traces	traces	traces
	100·93	100·29	99·6	99·1
Differences from 100	93	29	4	9
	100·00	100·00	100·0	100·0

Soils Nos. 3 and 6 are much less calcareous, and are composed as follows:—

	III.	VI.
Organic matter	16·14	1·3
Silica	64·12	70·3
Alumina	8·30	16·9
Peroxide of iron	3·92 }	8·7
Protoxide of iron	1·71 }	
Peroxide of manganese	0·20	0·6
Lime } of which only a trace is as chalk, the principal part being combined with silica }	3·01	0·8
Magnesia	0·06	0·5
Potash	2·03	about 0·8
Chloride of sodium (common salt)	trace	trace
Phosphoric acid	0·32	trace
	99·81	99·9
Difference from 100	0·19	0·1
	100·00	100·00

The first point which characterises all these soils is their deficiency in sulphates, and perhaps also in common salt, although the latter is present in larger traces than the former. Sulphates are absolutely essential to the growth of cereal crops, and may be supplied as a manure either in the form of gypsum, of glauber salts (sulphate of soda) or in guano. If gypsum can easily be obtained in your locality it might be advantageously tried.

No. I. contains in tolerable abundance all the constituents essential to fertility except sulphates and common salt. You will know by practical experience whether there be sufficient alumina (clay) to give proper tenacity to the soil.

No. II. is deficient in soda, which might be supplied by salt or sulphate of soda, as the sulphates are deficient. The phosphoric acid is present in very small quantity, and ought to be supplied copiously, either in the form of stable manure, bone earth, or guano, as best suits the physical condition of the soil.

No. III. is deficient in magnesia, and also in lime. The magnesia is often advantageously added by throwing a small quantity of sulphate of magnesia (Epsom salts) into the stable, night-soil, or other manures used. This saline manure has been used in Yorkshire under similar circumstances with success. A limestone containing several per cent. of magnesia would, however, be a safer addition, and attended with less trouble, as both lime and magnesia are required. The soil requires good working, as it contains so much organic matter as to reduce the peroxide of iron (iron rust) into the protoxide of iron, which is highly poisonous to plants. Good working and exposure to air is the only means of overcoming this evil.

No. IV. is not calculated at present for the crops containing alkalies without the copious use of manures containing these ingredients. Both the potash and soda are very deficient. They may be supplied in wood ashes, the nitrates of potash and soda, stable manure, guano, &c., or with the addition of some of the first to the latter manures. This soil is also very deficient in phosphates.

No. V. I understand to be the upper soil, and No. VI. to be the subsoil of the same field. The upper soil is very deficient in alumina, which trenching the subsoil would supply. One precaution should, however, be observed. The subsoil contains a considerable quantity of iron, which in the specimen sent to me is principally in the favourable state for trench-ploughing (as peroxide), but as this might have changed by exposure to the air, I wish you would send me by post a small quantity—

an ounce or two would be sufficient—to examine this again in a *freshly* exeavated specimen. Liming would aid the passage of the lower into the higher oxide. Phosphates are wanting in Nos. V. and VI., and are especially necessary for garden allotments. The addition of this in manure is easy, and the allottees should be told that the saving and application of their liquid manure and night-soil to this land would be especially beneficial. Soda salts are also wanting, and should be supplied in the manure. Even if trench-ploughing does not succeed at first, I have little doubt of its doing so in a very short time from the decomposing powers of the chalk in the upper soil upon the undisintegrated parts of the sub-soil.

I shall be delighted to give you any further information in my power, or to furnish any explanations which you may desire, and I have the honour to be,

Your faithful servant,

LYON PLAYFAIR.

W. Robson, Esq.

TO SHOW MINUTE DIVISION OF ACCOUNTS, THE FOLLOWING LABOUR-SHEET IS ADDED.

Wilton House Home Farm Labour Account, for the Week ending.....day of....., 18.....

* Denote Task Work.

		£ s. d.	£ s. d.	£ s. d.
	Paid on Account of Day Work.			
	Paid on Account of Task Work.			
	Total.			
	Nos. of Labourers.			
	Labourer's Name.			
	Saturday.			
	Monday.			
	Tuesday.			
	Wednesday.			
	Thursday.			
	Friday.			
	Farm.			
	Park and Demesne.			
	Game.			
	Dairy.			
	Estate.			
	Wages per Day.			
1	Wheat.			
2	Barley.			
3	Oats.			
4	Peas.			
5	Beans.			
6	Vetches.			
7	Trifolium.			
8	Clover.			
9	Sainfoin.			
10	Rye.			
11	Ital. Rye Grass.			
12	Lucerne.			
13	Cabbage.			
14	Rape and Turnips.			
15	Swedes.			
16	Mangolds.			
17	Potatoes.			

(*Continued below.*)

18	Horses.			
19	Cattle.			
20	Sheep.			
21	Swine.			
22	Poultry.			
23	Gardening.			
24	Mustard.			
25				
26				
27				
28				
29	Allow. when ill.			
30	Mix. Manure.			
31	Lime Burning.			
32	Chalking.			
33	Subsoiling.			
34	Chaff Cutting.			
35	Hay, &c., Trussing.			
36	Corn Crushing.			
37	Weighing.			
38	Road Making.			
39	Fencing.			
40	Sundries.			
41	Temperature.			
42	Farm.	£ s. d.		
43	Park and Demesne.	£ s. d.		
44	Game.	£ s. d.		
45	Dairy.	£ s. d.		
46	Estate.	£ s. d.		
	Total.	£ s. d.		
	Nos. of Labourers.			
	Observations.			

FURTHER ADDENDA TO SHEEP ACCOUNT.

Sale Quantities Analysed.

13 Years. From Michaelmas, 1850, to Michaelmas, 1863.

	No. of each class sold.	Average of each animal. Live weight.	Average of each animal. Dead weight.	Per cent. dead to live weight.	£	s.	d.
		lb.	lb.	lb.			
Four and Six Teeth Wether	157	161½	88½	54	347	7	10¾
Fat Ewes	669	151 8/10	80 9/10	53 2/10	1,625	14	3
Inferior Mutton	128	...	...	...	138	18	5¾
Rams sold for Stock	255	138	...	...	946	4	5½
Lambs killed for Mutton	1,120	121½	62 1/10	51 1/10	2,135	13	10¾
Lambs killed for Lamb	721	92 8/10	45 8/10	49 6/10	1,203	3	5½
Rams sold for Mutton	93	147 6/10	76½	51 8/10	187	0	3
Stock Tegs sold for Mutton	15	127	69 2/10	54 4/10	32	9	4½
Stock Lambs	227	91 5/10	...	...	355	19	0
Ditto, Culls	18	62 2/10	...	...	13	15	0
Stock Ewes	90	123	...	...	170	15	6
					7,157	1	6¾

	No. of Fleeces. Teg.	No. of Fleeces. Ewe.	Total Weight. Teg.	Total Weight. Ewe.	Teg and Ewe.	Price per lb.	Weight per Fleece. Teg.	Weight per Fleece. Ewe.			
			lbs.	lbs.	lbs.	d.	lbs. oz.	lbs. oz.			
8 years' Wool to Michaelmas, 1863	688	1,983	3,845	6,491	10,336	15¼	5 9	3 4	658	16	0
5 years' Wool to Michaelmas, 1855	1,834		8,644		8,644	17¼	lbs. oz. 4 11		622	14	0
Hire of Rams									8	17	2
Skins									15	9	1½
									8,462	17	10¼

FATTENING CATTLE.—*Statement showing the Average Results in feeding young Shorthorn Beasts of good quality, the mean age at commencement being 2 months 25 days, and at the conclusion 2 years and 2 months (as ascertained between Michaelmas, 1850, and Michaelmas, 1855).*

Dr.			£. s. d.	£ s. d.	£ s. d.
To One Calf—live weight 292·17 lbs., @ 2¾d.			...	...	3 6 2
For Forage, viz.—					
T. cwt. qr. lbs.					
1 5 2 11	Hay	Cost price.	2 10 0	3 4 2	
0 17 1 8	Barley Meal ...		0 4 0	7 15 6	
0 12 1 8	Oilcake		9 7 0	5 15 0	
0 0 0 9½	Buck-wheat ...		0 4 0	0 0 9	
1 8 2 9	Turnips ...	Assumed price realised.			
4 19 1 26	Vetches, Clover, &c.		0 5 0	1 12 2	
4 1 3 1	Swedes		0 7 6	1 10 8	
6 7 1 26	Mangolds ...		0 7 6	2 7 7	
0 6 1 0	Cabbage ...		0 7 6	0 2 4	
					22 8 2
					25 14 4
Balance			...	...	0 3 2
					25 17 6

Cr.	£ s. d.
By one Fat Beast.	
Live weight, 1,439 3/10 lbs.; or 920 lbs. dead, @ 6¾d.	25 17 6
Dead weight to each 100 lb. live weight, 63·9 lbs.	
	25 17 6

The following Table shows the Quarterly Consumption of Forage by the above Animal, and its Quarterly and Weekly increase of Live Weight.

		Hay.	Barley Meal.	Oilcake.	Turnips.	Swedes.	Mangolds.	Grass.	Vetches.	Clover.	Lucerne.	Trifolium.	Vetches and Rye.	Cabbage.	Rape.	Bulb Leaves.	Buck Wheat.	Quarterly increase in live weight.	Weekly increase in live weight.	Average Weekly increase in dead weight.
1st Year.	3 months, 3 weeks, to September 26th	125	184	147	168	—	92	26	828	630	109	14	384	700	595	71	—	183·3	11·4	
	3 months, to December 28th	322	239	111	1,675	1,078	—	—	—	—	—	—	—	—	—	2,723	—	176·8	13·6	
	3 months, to March 28th	201	301	63	—	2,604	2,053	—	—	—	—	—	—	—	—	—	—	157·1	12·1	
2nd Year.	3 months, to June 27th	117	279	176	—	—	2,575	—	—	265	—	—	1,377	—	—	84	—	108·1	8·3	
	3 months, to September 26th	357	278	227	305	—	—	—	—	2,016	462	—	672	—	302	—	—	141·4	10·9	8·6
	3 months, to December 26th	830	273	273	1,001	2,898	—	—	—	221	—	—	—	—	400	—	—	150·7	11·6	
	3 months, to March 27th	714	273	273	—	2,577	4,780	—	—	—	—	—	—	—	—	—	9½	162·5	12·5	
	6 Weeks, from March 27th to time of Sale	199	111	120	—	—	4,776	—	—	—	—	—	—	—	—	—	—	67·2	11·2	—
	Average Quarterly and Weekly increase																	153·7	11·4	8·6

N.B.—These quantities are net, and irrespective of waste in pitting; the Grain consumed is put at cost prices, and the other fodder at prices realised in the experiment.

ADDENDA TO CATTLE ACCOUNT (*continued*).

Statement Showing the Average Result in Fattening Eight Barren Cows.

Dr. (*As ascertained between January*, 1866, *and December*, 1867.) *Cr.*

| | | |

ADDENDA TO CATTLE ACCOUNT (*continued*).

THE ACCOUNT OF FOUR CALVES FED AND SOLD FROM WILTON HOUSE HOME FARM.

Dr.	Live Weight.	£ s. d.	£ s. d.	*Cr.*	Live Weight.	Price per lb.	Per cent. of Dead Weight to Live Weight.	Dead Weight.	Price per lb.	£ s. d.	£ s. d.
1867.				1868.							
To 3 Calves valued at Farm		16 0 0	—	By Valuation at Michaelmas...	...	...	...	...	...	...	82 17 6
„ 1 ditto for Mr. Hacker		5 7 6									
		21 7 6	—								
In favour of Calves		61 10 0	—								
			82 17 6								
			82 17 6								82 17 6

THE ACCOUNT CONTINUED.

Dr.					£ s. d.	£ s. d.	£ s. d.
To Balance brought forward				...	..	...	61 10 0
Cr.							
By Produce consumed, viz.—							
Barley Meal (per bush. of 57 lbs.)			Bush. $29\frac{1}{2}$		0 4 $10\frac{1}{2}$	—	—
Oil Cake			T. cwts. qrs. lbs. 1 12 1 2		11 18 $10\frac{1}{4}$	—	—
Rice Meal			lbs. 54		8 15 $7\frac{1}{2}$	—	—
Hay			T. cwts. qrs. lbs. 2 19 0 13		2 10 0	—	—
Straw			0 12 2 20		—	—	—
	Tons	cwts. qrs. lbs.					
Swedes	3	5 0 20					
Mangolds	7	18 3 20					
Turnips	0	11 0 18	...	18 10 3 26		—	
Rye Grass	1	12 0 16					
Clover and Vetches ...	5	3 2 8					

N.B.—These quantities are net, and irrespective of waste in pitting. The Grain consumed is put at cost prices, and the other fodder at prices realised in the experiment.

ADDENDA TO CATTLE ACCOUNT (*continued*).

Statement showing the Average Result in Fattening 5 Heifers.

(*As ascertained between December, 1867, and October, 1868.*)

Dr.

		£ s. d.	£ s. d.
1867, Dec. 1.			
1 Two-and-a-half-year-old Heifer		19 0 0	—
4 One-a-half-year-old Heifers		56 0 0	—
			75 0 0
Produce consumed.			
		£ s. d.	
Barley Meal (per bush. of 57 lbs.)	307 10	0 4 10½	7 5 7½ —
	T. cwt. qr. lb.		
Oil Cake	1 19 3 8	11 18 10½	23 5 9½ —
Rice Meal	1 9 3 14	8 15 7½	11 10 2½ —
Hay	1 1 0 4	2 10 0	2 12 7 —
Straw	3 6 2 4	—	— —
			44 14 2½
	T. cwt. qr. lb.		
Swedes ...	0 10 1 2		
Mangolds ...	3 19 3 18		
Turnips ...	1 2 3 2	14 16 0 0	0 12 10 9 10 9½
Rye Grass	2 4 2 16		
Clover and Vetches	6 18 1 16		
			9 10 9½
			129 5 0

Cr.

	£ s. d.	Live weight.	Price per lb.	Per cent. of dead to live weight.	Dead weight.	Price per lb.	£ s. d.
1868.						d.	
June 25th, 1 Three-year-old Heifer	27 17 0	...	...	...	858	7¾	—
Aug. 26th, 1 Two-year-old Heifer	24 5 0	...	...	...	747	7¾	—
Sept. 3rd, 1 Two-year-old Heifer	21 15 0	...	...	...	670	7¾	—
Sept. 9th, 1 Two-year-old Heifer	26 13 0	...	...	...	820	7¾	—
Oct. 7th, 1 Two-year-old-Heifer	28 15 0	...	...	...	885	7¾	—
							129 5 0
							129 5 0

N.B.—These quantities are net, and irrespective of waste in pitting. The Grain consumed is put at cost prices, and the other fodder at prices realised in the experiment.

ADDENDA TO CATTLE ACCOUNT (*continued*).

FATTENING CATTLE (*continued*).—*Table showing the Cost of Producing 100 lbs. Increase Live Weight.*

Description of Stock.	Average Quantity of Food consumed in the Production of 100 lbs. Increase of Live Weight.											
	Hay, 50/-	Barley Meal, 4/-	Oil Cake, 18/-	Swedes, 6/11¾.	Turnips, 6/11¾.	Mangolds, 6/11¾.	Cabbage, 6/11¾.	Green Food, 6/11¾.	Agistment of Grass.	Buck Wheat.	Straw, 30/-	Milk, 4d.
7 Steers and Heifers ...	127	159	215	1,180	1,272	1,482	...	1,508		...	286	...
6 Oxen	153	357	313	2,249	1,110	1,569	323	1,401	ad lib.	...	459	..
28 Barren Cows	470	485	270	2,902	383	2,650	57	1,920		8	302	..
1 Bull	617	184	94	2,511	195	2,107	...	...		...	31	...
8 2-year-old and upwards ...	174	162	126	688	726	788	178	1,107		...	168	...
6 Ditto	249	169	121	784	281	1,244	61	974		1	173	...
8 Ditto	225	158	143	1,379	475	1,300	...	757		11	83	8½
6 Ditto	150	106	124	1,433	135	1,355	95	817		5	90	4½
8 Ditto	126	106	117	607	101	1,075	66	1,151		...	118	2¼
8 Ditto	47	84	106	44	180	457	...	1,670		...	47	...
	2,338	1,970	1,629	13,777	4,858	14,027	780	11,305		25	1,757	15¼
Average	233 8/10	197	162 9/10	1,377 7/10	485 8/10	1,402 7/10	130	1,256		6¼	175 7/10	5

Description of Stock.	Proportion of Dead to 100 lbs. Live Weight.	Cost of Production of 100 lbs. Live Weight in Corn and Cake.	Cost of Production of 100 lbs. Live Weight in Hay, Roots, &c., 6/11¾.	Total Cost of Food per 100 lbs. Increase Live Weight Improved Quality of Carcase bought in.	Gain.	Loss.	Money Return per 100 lbs. Increase in Live Weight, including Increased Value of Carcase bought in.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7 Steers and Heifers ...	59·3	1 10 8	0 19 5	2 10 1	...	0 4 9¾	2 5 3¼
6 Oxen	61·6	2 18 2	1 4 5	4 2 7	...	0 16 5¾	3 6 1¼
28 Barren Cows	57·7	3 1 5	1 16 4	4 17 9	1 7 6	...	6 5 3½
1 Bull	59·7	1 2 8	1 9 9	2 12 5	0 17 1	...	3 9 6
8 2-year-old and upwards ...	60·6						
6 Ditto	63·9	1 2 3	0 16 9	1 19 0	...	0 2 2¾	1 16 9¼
8 Ditto	63·0						
6 Ditto	60·9						
8 Ditto	...	...	...	...	...	...	...
8 Ditto	...	0 15 10	0 8 4	1 4 2	0 10 3	...	1 14 5
	486·7	10 11 0	6 15 0	17 6 0	...	...	18 17 4¼
Average	61·	1 15 2	1 2 6	2 17 8	...	...	3 2 10¾

N.B.—These quantities are net, and irrespective of waste in pitting; the Grain consumed is put at cost prices, and the other Fodder at prices realised in the experiment.

ADDENDA TO CATTLE ACCOUNT (*continued*).

Fattening Cattle.

Table showing the cost of producing 100 *lbs. increase in Live Weight.*

	Average quantity of Food consumed in the production of 100 lbs. increase Live weight.										Cost of producing 100 lbs. Live Weight in Corn and Cake.	Cost of producing 100 lbs. Live Weight in Roots, &c.	Total Cost.	Value of 100 lbs. Live Weight.	Profit per 100 lbs. Increase Live Weight.	Loss per 100 lbs. Increase Live Weight.
	Hay, Bush. 50/-	Barley. Bush. of 50 lb. 4/3½	Oats. Bus. 3/4	Millet, Bush. 3/4.	Oilcake, per Ton. £10 12s. 6d.	Swedes. Turnips. Mangolds. Greens. 9/0.				Straw.						
From thirteen years' account, Michaelmas, 1850, to Michaelmas, 1863.																
Steers and Heifers ...	144	134½	6	2	134½	845	235	1136	773	101	£ s. d. 1 5 6	£ s. d. 0 15 1¼	£ s. d. 2 0 7¼	£ s. d. 1 17 6	£ s. d. —	£ s. d. 0 3 1¼
Cows	334	333	13	5	234	1736	396	2216	1888	300	2 12 10	1 12 6	4 5 4	5 7 6	1 2 2	—
Bulls	372	168	20	8	161	1582	216	2167	254	180	1 11 3	1 5 8	2 16 11	3 5 5	0 8 6	—
From one year's account ending Michaelmas, 1863.						5/1¼.										
12 Steers and Heifers ...	194	3/9½ 154	—	—	£10 19s. 158	906	19	1535	215	90	1 7 4	0 10 5	1 17 9	2 6 11½	0 8 4½	—
5 Barren Cows	114	214	—	—	218	519	350	1412	1179	158	1 16 7	0 10 5	2 7 0	1 19 1½	—	0 7 10½
2 Bulls ...	130	119	—	—	122	871	15	861	140	74	1 1 0	0 7 2	1 8 2	0 16 5	—	0 11 9
7 Yearlings ...	88	109	—	—	111	334	280	824	637	88	0 19 1	0 7 6	1 6 7	0 19 4	—	0 7 3

	Average quantity of Food consumed in the production of 100 lbs. Increase Live Weight.										Cost of producing 100 lbs. Increase Live Weight in Cake and Corn.	Cost of producing 100 lbs. Increase Live Weight in Roots, &c.	Total Cost.	Value of 100 lbs. Increase Live Weight.	Profit per 100 lbs. Increase Live Weight.	Loss per 100 lbs. Increase Live Weight.
	Hay, Ton, 50/-	Barley, Bush., 3/10.	Oats, Bus., 3/5½.	Buck Wheat, Bus., 3/2½.	Millet, Bus., 3/4.	Wheat, Bus., 4/-	Oilcake, per Ton, £11 4s. 7d.	Swedes. Turnips. Mangolds. Greens. 12/3½.			Straw.						
From Michaelmas, 1855, to Michaelmas, 1860.																
62 Steers and Heifers ...	171	119	13	1	4	2	127	662	175	1372	747	116	£ s. d. 1 3 7¼	£ s. d. 1 0 0½	£ s. d. 2 3 7¾	£ s. d. 2 1 2¾	£ s. d. —	£ s. d. 0 2 5
26 Cows ...	327	257	22	2	6	3	226	1221	501	2656	2005	147	2 7 3	2 1 9	4 9 0	5 19 11¾	1 10 11¾	—
3 Bulls ...	551	190	47	—	11	6	214	1570	349	3228	110	335	2 1 10	2 1 1½	4 2 11½	4 4 10½	0 1 11	—

N.B.—These quantities are net and irrespective of waste in pitting; the grain consumed is put at cost prices, and the other fodder at prices realised in the experiment.

ADDENDA TO CEREAL CROPS.

No. 1.—Area under Cultivation.

	Wheat.			Barley.			Oats.			Dredge.			Rye.			Beans.			Peas.			Total.		
	a.	r.	p.	a.	r.	p.	a.	r.	p.	a.	r.	p.	a.	r.	p.	a.	r.	p.	a.	r.	p.	a.	r.	p.
13 years'—1850 to 1863 — average ...	25	2	1	27	0	22	24	0	27	...			0	2	18	5	0	22	...			82	2	10
1864	29	2	0	35	0	0	30	0	0	...			...			4	1	0	...			98	3	0
1865	28	3	0	19	2	0	25	0	0	...			3	2	0	20	3	20	...			97	2	20
1866	22	2	0	28	0	0	12	0	0	15	0	0	3	3	0	19	3	20	...			101	0	20
1867	26	0	0	28	1	30	9	0	0	16	0	0	1	0	0	19	0	0	..			99	1	30
1868	22	0	0	30	0	0	8	0	0	16	0	0	...			20	0	0	...			96	0	0
1869	24	2	0	30	0	0	10	0	0	14	2	0	...			23	3	0	1	0	0	103	3	0
1870	20	3	0	29	3	0	...			32	0	0	...			16	1	0	4	1	0	103	3	0

No. 2.—Quantity of Grain per Acre.

	Wheat.			Barley.			Oats.			Dredge.			Rye.			Beans.			Peas.			Total.		
	Bush.	Gal.	Pks.	Bush.	Gal.	Pks.	Bush.	Gal.	Pks.	Bush.	Gal.	Pks.	Bush.	Gal.	Pks.	Bush.	Gal.	Pks.	Bush.	Gal.	Pks.	Bush.	Gal.	Pks
13 years'—1850 to 1863 — average ...	32	3	0	49	1	0	58	3	0	...			63	6	0	35	7	0	...			—		
1864	37	3	0	60	3	0	63	3	0	...			...			40	0	0	...			—		
1865	23	2	0	38	3	0	48	2	0	...			40	0	0	30	1	0	...			—		
1866	28	0	0	42	7	0	57	3	0	100	0	0	29	0	0	48	0	0	...			—		
1867	28	0	0	46	4	0	57	1	0	67	0	0	28	0	0	38	0	0	...			—		
1868	44	0	0	48	0	0	92	1	0	86	0	0	...			34	0	0	...			—		
1869	33	1	0	49	6	0	64	3	0	32	0	0	...			48	0	0	60	0	0	—		
1870	35	0	0	40	1	0	...			50	6	0	...			29	4	0	46	0	0	—		
	112	1	0	137	7	0	156	4	0	168	6	0	...			111	4	0	106	0	0	—		
	37	3	0	45	7	0	78	2	0	56	2	0	...			37	1	0	53	0	0	—		

No. 3.—Quantity of Straw per Acre.

	Wheat.			Barley.			Oats.			Dredge.			Rye.			Beans.			Peas.			Total.		
	Tons.	Cwts.	Qrs.	Tons.	Cwts.	Qrs.	Tons.	Cwts.	Qrs.	Tons.	Cwts.	Qrs.	Tons.	Cwts.	Qrs.	Tons.	Cwts.	Qrs.	Tons.	Cwts.	Qrs	Tons.	Cwts.	Qrs.
13 years'—1850 to 1863 — average ...	1	16	2¼	1	6	1	1	11	3⅝	...			2	0	0	1	13	1¾	...			...		

ADDENDA TO CEREAL CROPS.

Price realised per Bushel.

	Wheat.	Barley.	Oats.	Dredge.	Rye.	Beans.	Peas.	Gross Return per Acre. £ s. d.
Average of 13 years, 1850–1863 ...	6/5½	4/4½	3/1¼	...	4/4	4/11½	...	10 1 9
1864	5/–	3/9	3/3	...	...	6/–	...	10 9 3
1865	6/–	4/6	3/–	...	4/6	5/–	...	9 5 6
1866	7/6	5/6	3/3	3/6	4/6	6/6	...	12 12 2¼
1867	9/–	4/9	3/3	3/7½	5/3	6/3	...	11 11 11½
1868	7/–	5/6	3/3	4/–	...	6/4½	...	14 0 6½
1869	6/–	5/1½	3/–	3/3	...	5/6	5/–	10 3 4
1870	6/6	5/–	...	3/9	...	5/6	5/–	9 17 2

Weight per Bushel.

	Wheat.	Barley.	Oats.	Dredge.	Rye.	Beans.	Peas.	Gross Return per Acre.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	
Average of 13 years, 1850–1863 ..	61 7/10	49 6/10	39 4/10	—	60	64	—	—
1864	63½	53½	38½	—	—	65½	—	—
1865	62	50	32	—	—	65	—	—
1866	63	—	—	—	—	—	—	—
1867	63	50	37	42	57	63	—	—
1868	—	—	—	—	—	—	—	—
1869	—	—	—	—	—	—	—	—
1870	—	—	—	—	—	—	—	—

HORSE CORN AND HORSE FORAGE.

PRICES CHARGED FOR SAME, AND AVERAGE COST PER HORSE PER ANNUM.

	Average. 13 Years. 1850—1863.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Oats, per Bushel	0 3 1	0 2 9	0 3 0	0 3 0	0 3 1	0 3 6	0 3 6	0 3 6	0 2 9
Beans ,, ...	0 5 9½	0 5 8½	0 5 3	0 5 6	0 5 10	0 6 3	0 6 6	0 6 0	0 5 9
Barley ,, ...	0 4 0½	0 3 9½	0 3 4	0 3 6	0 4 5	—	0 5 2¼	—	—
Dredge ,, ...	0 3 0	—	—	—	—	—	—	—	—
Peas ,, ...	0 4 11½	—	—	—	0 6 3	0 5 6	0 6 0	—	0 5 0
Indian Corn ,, ...	0 4 6	0 4 6	0 4 0	0 3 9¾	—	—	—	0 3 7½	—
Rice, per Ton	7 10 2	7 10 0	5 16 6	—	8 0 0	—	—	—	—
		per cwt.							
Bran ,, ...	5 10 4	0 6 0	5 15 3	5 8 0	5 8 0	5 9 0	5 4 6	4 17 1	4 14 8
Oilcake ,, ...	11 7 5	10 19 0	—	11 5 4	11 11 6	11 18 6	12 6 8	—	—
Linseed ,, ...	9 6 8	—	—	—	—	—	—	—	—
Hay ,, ...	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
Green Food, per Ton	0 6 9½	0 7 9½	0 7 3½	0 7 3½	0 7 3½	0 7 3½	0 7 3½	0 7 3½	0 7 3½
Average Cost per Horse per Annum	28 19 1¼	23 17 6½	27 8 11¾	32 1 8½	30 12 7	32 10 3½	34 15 2¼	33 5 5	29 1 9¼

PARTICULARS OF THE DISTRIBUTION OF MANUAL LABOUR ON THE FARM FIVE YEARS ENDING MICHAELMAS, 1855.

	Acres Grown.	Expense.		
	Total per Annum.	Total of 5 years.	Average per Annum.	Average per Acre.
	a. r. p.	£ s. d.	£ s. d.	£ s. d.
Wheat	22 1 26		48 13 0	2 3 5
Barley	21 2 18	577 17 6	31 19 6	1 9 $7\frac{1}{4}$
Oats	17 2 18		30 18 $5\frac{1}{2}$	1 15 $1\frac{1}{4}$
Beans	1 1 0		4 0 $6\frac{1}{2}$	3 4 5
Vetches	20 2 14		11 11 $10\frac{1}{2}$	0 11 $3\frac{1}{4}$
Clover	32 2 32		13 15 $0\frac{3}{4}$	0 8 5
Ley	5 0 6			
Sainfoin	10 0 16		2 13 $1\frac{1}{2}$	0 5 $3\frac{1}{4}$
Rye	16 3 33		3 5 $2\frac{1}{2}$	0 3 $10\frac{1}{2}$
Italian Rye Grass ...	0 1 24		0 6 $10\frac{1}{2}$	0 17 0
Lucerne	2 0 0	702 0 $2\frac{1}{2}$	2 13 $2\frac{1}{2}$	1 6 7
Cabbage	1 2 8		3 8 3	2 4 $1\frac{1}{2}$
Turnips	49 1 35		40 15 $1\frac{1}{4}$	0 16 6
Swedes	13 3 38		29 12 $11\frac{1}{2}$	2 2 5
Mangold Wurzel ...	10 3 7		30 13 3	2 16 10
Potatoes	0 0 36		1 13 0	7 6 8
Cattle, Attendance on ...	...	140 18 4	28 3 8	...
Sheep, ditto	...	421 13 4	84 6 8	...
Pigs, ditto	...	78 12 1	14 14 5	...
Poultry, ditto	...	17 2 11	3 8 7	...
Manure, Mixing of ...	..	41 5 5	8 5 1	...
		1,979 9 10	395 17 $11\frac{1}{2}$	...

PARTICULARS OF HORSE LABOUR FOR THE FIVE YEARS ENDING SEPTEMBER, 1855.

Department.	Number of working days per annum.
Home Farm	1,827¼
Park and Demesne	536¼
Game	98
	241¾
Dairy	38¼
Estate	152¼
Total	2,652

AVERAGE OF HORSE LABOUR EMPLOYED ON CROPS AND STOCK.

Crops.	Average acreage per ann. of each crop grown. a. r. p.	Total number of days for one horse per ann. on each crop.	Number of days for one horse per acre per ann.
		Days.	Days.
Wheat	22 1 26	192·45	8·58
Barley	21 2 18	171·93	7·95
Oats	17 2 18	132·19	7·56
Beans	1 1 0	11·23	8·96
Vetches	20 2 14	137·39	6·67
Clover	32 2 32	25·16	0·76
Ley	5 0 6		
Sainfoin	10 0 16	4·81	0·47
Rye	16 3 33	46·25	2·72
Italian Rye Grass	0 1 24	1·04	2·60
Lucerne	2 0 0	24·27	12·13
Cabbage	1 2 8	18·31	11·81
Rape and Turnips	49 1 35	383·13	7·74
Swedes	13 3 38	224·45	16·05
Mangold Wurzel	10 3 7	194·57	18·03
Potatoes	0 0 36	2·82	12·80
Stock.			
Cattle	...	46·24	—
Sheep	...	104·12	—
Pigs	...	35·14	—
Manure (mixing, &c.)	..	65·90	—
		1821·40	
Omitted in 1850		5·85	
Total days per annum		1827·25	

KEY TO CALCULATIONS SHOWING DETAILS OF ESTIMATED GAME DAMAGES.

£50 per annum divided, viz.:—$\frac{4}{9}$ Cereals, and $\frac{5}{9}$ Hay, Root, and Green Crops.

	£	s.	d.
$\frac{4}{9}$ of £50 =	22	4	$5\frac{1}{3}$
$\frac{5}{9}$ of £50 =	27	15	$6\frac{2}{3}$
	£50	0	0

	Acres.		£	s.	d.		£	s.	d.
Wheat =	26	$\frac{26}{87}$ of	22	4	$5\frac{3}{9}$ =		6	12	$9\frac{1}{3}$
Barley =	26	$\frac{26}{87}$ of	22	4	$5\frac{3}{9}$ =		6	12	$9\frac{3}{4}$
Oats =	25	$\frac{25}{87}$ of	22	4	$5\frac{3}{9}$ =		6	7	$7\frac{1}{4}$
Beans =	10	$\frac{10}{87}$ of	22	4	$5\frac{3}{9}$ =		2	11	$0\frac{1}{2}$
	87						£22	4	$3\frac{1}{4}$

$18\frac{1}{2}$	at 7s. $0\frac{1}{4}$d. =	£6	9 $10\frac{1}{2}$
$28\frac{3}{4}$	at 4s. $7\frac{1}{4}$d. =	£6	12 $4\frac{1}{4}$
39	at 3s. $3\frac{1}{4}$d. =	£6	7 $6\frac{3}{4}$
9	at 5s. $6\frac{1}{2}$d. =	£2	9 $10\frac{1}{2}$
		£21	19 8

or 4s. $11\frac{1}{2}$d. per acre.

Wheat.—If 7s. $0\frac{1}{4}$d. give 1 bushel, what will £6 12s. $9\frac{3}{4}$d. give = $18\frac{1}{2}$ or nearly $\frac{2}{3}$ bushel per acre.

Barley.—If 4s. $7\frac{1}{4}$d. give 1 bushel, how many will £6 12s. $9\frac{3}{4}$d. give = $28\frac{3}{4}$ bush., or nearly $1\frac{1}{9}$ bush. per acre.

Oats.—If 3s. $3\frac{1}{4}$d. give 1 bushel, how many bushels will £6 7s. $7\frac{1}{4}$d. give = 39, or nearly $1\frac{1}{2}$ per acre.

Beans.—If 5s. $6\frac{1}{2}$d. give 1 bushel, what will £2 11s. $0\frac{1}{2}$d. give = 9, or nearly $\frac{1}{3}$ bushel per acre.

				£	s.	d.		£	s.	d.
Mutton	...	17,137	$\frac{17137}{35094}$	of 27	15	$6\frac{2}{3}$ =		13	11	$3\frac{1}{4}$
Beef	...	8,293	$\frac{8293}{35094}$	of 27	15	$6\frac{2}{3}$ =		6	11	$3\frac{1}{4}$
Swine	...	7,656	$\frac{7656}{35094}$	of 27	15	$6\frac{2}{3}$ =		6	1	$2\frac{1}{4}$
Poultry	...	$589\frac{1}{8}$	$\frac{5898\frac{1}{2}}{35094}$	of 27	15	$6\frac{2}{3}$ =		0	9	$3\frac{3}{4}$
Wool	...	$1,419\frac{3}{10}$	$\frac{14197\frac{3}{10}}{35094}$	of 27	15	$6\frac{2}{3}$ =		1	2	$5\frac{1}{2}$
		$35,094\frac{17}{40}$						£27	15	6

These results respectively show the loss occasioned by Game in the production of Meat, the £27 15s. 6d. being 5s. $0\frac{1}{2}$d. per acre.

Cassell & Company, Limited, Belle Sauvage Works, London, E.C.

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