

Labour (machines)—Four milkers, 1s. per hour, eight hours, 300 days	£ s. d. 480 0 0
Benzine, engine, machines, interest, upkeep, rubbers, oil, repairs, depreciation	70 0 0
	<u>550 0 0</u>
Profit over rent, interest, rates, family keep	108 19 3
Loss had labour been paid	<u><u>£441 0 9</u></u>

After upkeep machines, benzine, and oil paid for, family earned $\frac{3}{4}$ d. per hour as wages. Loss does not include depreciation land, fences, buildings, machines; death of stock; manure, or management.

1915-16.		£ s. d.
C— paid off land to Powdrell		<u>516 12 0</u>
	£ s. d.	£ s. d.
Total milk received	1,528 19 11	
Calves (net)	80 0 0	
Pigs (net)	50 0 0	
	<u>1,658 19 11</u>	
Less—		
Interest on land	462 19 9	
Cows (6 per cent. on £1,200)	72 0 0	
Living (five at 7s. 6d.), clothes (five at 5s.)...	262 10 0	
Rates	30 0 0	
Crops, hay	20 0 0	
	<u>847 9 9</u>	
	<u><u>£811 10 2</u></u>	

Labour worked out at 1s. $\frac{6}{4}$ d.; so that, after allowing 1s. per hour for 300 days, eight hours per day, for family of five (= £600), there remained a profit of £212 to cover depreciation and deaths of cows; depreciation on land, house, fences, plant; manures, shoeing, seed, harness, and management was allowed only 1s. per hour.

1916-17.		£ s. d.
Paid off land		<u>383 5 1</u>
	£ s. d.	£ s. d.
Total milk	1,272 0 0	
Calves (estimated)	80 0 0	
Pigs (estimated)	50 0 0	
	<u>1,402 0 0</u>	
Less—		
Interest, land	462 19 9	
Interest, cows	72 0 0	
Living (as shown above)	262 10 0	
Rates	30 0 0	
Crops	20 0 0	
	<u>847 9 9</u>	
	<u><u>£554 10 3</u></u>	

If family allowed four milkers 1s. per hour, eight hours per day, for 300 days (= £550), a profit of £4 10s. 3d. would be shown; but no depreciation or management is allowed for, as mentioned above.

					1917-18.			£ s. d.		
Paid off land	...	...	...	...	...	...	...	343	15	5
					£	s.	d.	£	s.	d.
Total milk	...	...	...	...	1,090	0	11			
Calves (estimated)	...	...	...	...	80	0	0			
Pigs (estimated)	...	...	...	...	50	0	0			
								1,220	0	11
Less—										
Rent	...	...	...	...	462	19	9			
Interest	...	...	...	...	72	0	0			
Living	...	...	...	...	262	10	0			
Rates	...	...	...	...	30	0	0			
Crops	...	...	...	...	20	0	0			
								847	9	9
								£372	11	2
Wages, four milkers (machines), eight hours per day, 300 days, at 1s. per hour	...	...	...	...	...	...	...	£	s.	d.
Machines, kerosene, teat-cups, repairs	...	...	...	...	...	...	...	480	0	0
								70	0	0
								550	0	0
								372	11	2
								£177	8	10