PAYMENTS MADE BY DAIRY-FACTORY COMPANIES FOR BUTTERFAT-SUPPLIES

The following tabulation shows, in respect of the 1936–37 season, the final average butterfat-prices paid to suppliers of butter- and cheese-manufacturing companies, and in respect of the 1937–38 season the estimated average butterfat-prices. The dairy companies are grouped, for purposes of averaging, under the appropriate dairy-produce grading ports.

under the appropriate dairy-produce grading ports.

In any comparison of butterfat payments to suppliers of companies, regard should be had to the location and special circumstances of individual companies, which will inevitably have a bearing

on manufacturing and transport costs.

PAYMENTS BY DAIRY COMPANIES FOR BUTTERFAT-SUPPLIES.
(In pence per pound of butterfat.)

				Season 1937–3	38 (estimated).	Season 1936-37.		
				Butter.	Cheese.	Butter.	Cheese.	
Auckland				14.870	16.514	13.642	15.546	
New Plymouth				$14 \cdot 776$	16.449	$13 \cdot 615$	15.139	
Patea-Wanganui				14.588	$16 \cdot 602$	$13 \cdot 453$	15.203	
Hawke's Bay-Gisborne				14.557	$15 \cdot 697$	$13 \cdot 386$	14.425	
Wellington				$14 \cdot 935$	16.151	13.610	14.923	
${f Marlborough-Nelson-We}$	stland			$14\cdot 254$	15.514	$12 \cdot 918$	$14 \cdot 266$	
Canterbury				$14 \cdot 764$	$16 \cdot 353$	$12 \cdot 861$	14.836	
Otago				$14\cdot 195$	16.166	$12 \cdot 831$	14.398	
Southland				$13 \cdot 724$	16.128	$12 \cdot 310$	15.393	
New Zealand average			14.812	16.389	13.558	15.176		

COSTS IN MANUFACTURE AND DELIVERY OF BUTTER AND CHEESE TO F.O.B. OVERSEAS STEAMERS.

The standard form of published accounts provides for the grouping in the manufacturing and marketing accounts of dairy companies of the costs, under six headings, as follows: Cream Collection, Manufacturing Charges, Depreciation, Repairs and Maintenance, Charges Factory to f.o.b., Overhead Charges.

The costs of all items grouped under the six headings mentioned are shown worked out on the basis of per pound of butterfat. In addition, the total cost to f.o.b. per pound of butterfat is recorded. Thus a reliable comparison of costs, item by item, is provided. This comparison is of great value to those interested in the work of dairy-factory companies and to the Government.

The following tabulation shows the average costs of butter- and cheese-manufacturing companies for the 1937–38 season. The dairy companies are grouped, for purposes of averaging, under the appropriate dairy-produce grading ports. Comparative figures for the 1936–37 season are also shown in the tabulation:—

Season 1937-38: Costs in Manufacture and Delivery of Butter to f.o.b. Overseas Steamers. (In pence per pound of butterfat.)

			Cream- collection.	Manufacturing Charges.	Depreciation.	Repairs and Maintenance.	Charges: Factory to f.o.b.	Overhead Charges.	Total.
Auckland			0.354	$ _{0.901}$	0.064	0.076	0.402	0.139	1.936
New Plymouth			0.274	1.129	0.097	0.078	0.286	0.155	2.019
Patea-Wanganui			0.440	1.148	0.149	0.071	0.322	0.242	2.372
Hawke's Bay-Gisborne			0.420	1.064	0.106	0.056	0.457	0.269	2.372
Wellington			0.377	0.964	0.073	0.070	0.334	0.165	1.983
Marlborough-Nelson-Westland			0.464	$1 \cdot 146$	0.145	0.127	0.544	0.261	2.687
Canterbury			0.743	0.921	0.079	0.098	0.225	0.514	2.580
Otago			1.006	1.314	0.112	0.045	0.365	0.778	3.620
Southland			0.603	1.395	0.090	0.144	0.173	0.714	3.119
New Zealand average—									
1937–38 season		0.381	0.953	0.075	0.076	0.384	0.178	2.047	
1936–37 season			0.352	0.927	0.072	0.088	0.398	0.147	1.984