

COMMISSION OF THE EUROPEAN COMMUNITIES

INTERNAL INFORMATION

# on **AGRICULTURE**

Gross margins of  
agricultural products in the E.C.

**COMMISSION OF THE EUROPEAN COMMUNITIES**

DIRECTORATE-GENERAL FOR AGRICULTURE

Directorate for Agricultural Economics and Structure – Division for «Balance-sheets, Studies, Information»

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— Gross margins of  
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## FOREWORD

The study on GROSS MARGINS OF AGRICULTURAL PRODUCTS IN THE EEC was carried out in the years 1973 to 1975 by a group of experts within the framework of the study programme of the Directorate-General for Agriculture.

Institutes and experts contributing to the study were:

- Belgium: L'Institut Economique Agricole, Brussels, represented by Mr. A. VILLERS, Chef de Section.
- Denmark: Mr. A. HJORTSHØJ NIELSEN, Lector, Economic Institute of the Royal Veterinary and Agricultural University, Copenhagen.
- France: L'Institut National de Gestion et d'Economie Rurale (I.G.E.R.), Paris, represented by Mr. B. BLUMENTHAL, Directeur des Services Techniques.
- Germany: Mr. R. HELD, Musberg (Ministerium für Ernährung, Landwirtschaft und Umwelt, Baden-Württemberg).
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- Netherlands: Landbouw-Economisch Instituut, The Hague, represented by Mr. J. DE VEER and Mr. L.B. VAN DER GIESSEN.
- United Kingdom: Mr. A.K. GILES, Department of Agricultural Economics and Management, University of Reading.

The present document provides a summary of the Gross Margin data collected and commented on by the experts from the various Member States. Also, it includes in its conceptual part an analysis of the application of Gross Margins on aspects of general economic interest at the Community level. This document has been prepared by

Mr. A.K. GILES  
University of Reading

who is solely responsible for its content.

The division "Balance Sheets, Studies, Statistical Information", "Agricultural Prices and Incomes Policy and General Economic Questions Affecting Agriculture", "Analysis of the Situation of Agricultural Holdings" and "Production Structures and Environment" of the Directorate-General for Agriculture as well as the division "Agricultural Accounts and Agrarian Structure" of the Statistical Office have co-operated in this project.

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Original: English

This study only reflects the opinions of the author which are not necessarily those of the Commission of the European Communities and does not prejudice its future position on this subject.

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## ACKNOWLEDGEMENTS

The author wishes to thank the 'experts' in each of the other participating countries whose data and comments have formed a large part of the first two Sections and the Appendices of this Report. He also thanks members of the Commission (especially Mr. N. Wegter and subsequently Mr. H. Klemm) for their guidance and help, and various colleagues at Reading for help with translation, analysis, drafting and reproduction of this report. Special thanks are due in this respect to Mr. J. Wright who has been responsible for the preparation of the Appendices and to Mr. D.J. Ansell who has assisted in a general way throughout the study.

Inevitably in a report of this kind there has had to be a distillation of the total amount of material made available and the author apologises to anyone (especially to the experts in other countries) whose comments or data may, because of language or any other difficulties, have been misunderstood, unfairly distilled or in any way at all misrepresented.

A.K. Giles  
Reading

## INTRODUCTION

### Background to the Study

Each year the Commission has to submit proposals to the Council for common agricultural prices and in view of the increasing complexity of these proposals they need to be based on fuller and more precise data, especially regarding the effect of price changes on farmers incomes and reactions.

To the extent that costs as well as prices play an important part, the collection of these data raises important methodological problems. In management decisions frequent use of the 'gross margin' is made as a means of assessing the contribution that particular parts of a business make to the whole, and this might suggest that the systematic collection of these kinds of data might usefully supplement the various other kinds of data and operating models which are already available to the Commission.

The main object of this study was, therefore, to examine this suggestion and, dependent on the results of the study, the possibility of the systematic collection of gross margin data in each of the member states might be considered.

### Terms of Reference

The study was undertaken in two distinct stages.

Stage One was commissioned in the summer of 1973 and largely completed by the spring of 1974. It involved the appointment of an expert in each of the eight participating countries whose task it was to locate, collect and report on the availability and use of gross margin data in his own country. Submissions took the form of:-

- (a) An initial 'Explanatory Note' commenting on each country's historical experience of gross margins, the definitions in use; sources of data; time series available; the classifications of such data, the extent of its aggregation; its representivity and its use in matters other than farm management work.



- (b) The completion, as far as possible, of agreed Data Sheets for the major agricultural products in each country - with any necessary explanatory notes.

These submissions were followed by meetings in Brussels during the Spring of 1974 at which each expert was asked to complete a Summary Sheet providing certain explanatory information in respect to each 'enterprise' for which a Data Sheet had been returned.

Stage Two of the study involved the co-ordination of the information that had been provided at Stage One. The 'expert' from the United Kingdom was commissioned to undertake this work and to prepare a Preliminary Report by the end of May and a Final Report by the end of June 1974. In the event, unavoidable delays in obtaining some of the initial information resulted in an extension of these deadlines until the end of September 1974 and the end of February 1975 respectively.

It had been agreed with the Commission that this report should produce an analysis and synthesis of the material already made available so as to provide a clear picture of:-

- (i) the differences which exist between the concepts being used in Member States
- (ii) the degree of representivity of the data obtained at national, regional levels and for different structure groups.
- (iii) the relevant figures necessary to make comparisons between member states on the questions under review.
- (iv) Gross Margins per working hour for the main agricultural products.
- (v) As far as possible to aggregate the data received at the level of the Community.
- (vi) A quantitative analysis on the extent to which the concept of the Gross Margin might be extended so as to become an instrument for measuring 'value added' in agriculture per product.
- (vii) An assessment of the application of Gross Margins, and the concepts derived, as instruments for evaluating aspects of general economic interest such as the impact of changes in prices on agricultural incomes and on the orientation of production.

(viii) Conclusions and Recommendations.

Structure of the Report

The items listed above has been incorporated in the report in the following way:-

<u>Items</u>	<u>Section of Report</u>	<u>Principal Authors</u>
(i) & (ii)	I (History and Characteristics of Data)	A.K. Giles
(iii) & (iv)	II (The Data)	J. Wright and A.K. Giles
(v)	III (Aggregation)	D.J. Ansell
(vi)	IV (Value Added)	A.K. Giles and D.J. Ansell
(vii)	V (Aspects of General Economic Interest)	C. Ritson and H. Casey
(viii)	VI (Summary and Recommendations)	A.K. Giles

It should be noted that Section II of the report is confined to a general descriptive account of the scope of the data and of the way in which they have been analysed. The data themselves are contained, in summarised form, in Appendices I and II. The first of these Appendices contains quantitative Gross Margin data provided on the original Data Sheets, whilst the second contains additional explanatory information which was provided on the Summary Sheets. A more detailed statement of their content is given in the first paragraph of Section II of the Report.

Definitions

For the purposes of this study it was clearly necessary to have agreed definitions and procedures that would be adopted by each expert - and at an early meeting of these experts it was agreed to adopt two

different kinds of gross margin calculation, to be called the Gross Margin I and the Gross Margin II. Reference to the forms that were used and to the second paragraph of Section II will indicate how these measures were to be calculated but, in essence what was involved was as follows:

Gross Margin I would conform to the orthodox definition of the term i.e. it would measure the difference between total value of production and variable costs. It was agreed that in this context, and to facilitate comparisons between enterprises and countries, the variable costs would be confined to those items likely to be incurred on the majority of farms. They would be called the Specific Costs I and in the case of livestock would include concentrated feed, veterinary and medicine costs and certain sundry items, with a gross margin to be calculated before and after the deductions of the variable costs of growing forage crops. In the case of cash crops the variable (or specific) costs deducted at this stage would be seed, fertilizers, sprays and certain sundries. Gross Margin II, on the other hand, would be calculated by deducting from Gross Margin I any known machinery and buildings costs <sup>(1)</sup> that could be identified as being specific (i.e. not shared) to one particular enterprise in question. These would be called the Specific Costs II and in the case of livestock provision was made for the calculation of a Gross Margin II before and after the deduction of any such costs that might be specific to the growing of forage crops. In the event, a shortage of the appropriate data meant that this provision was seldom used.

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(1) Excluding interests.

SECTION I

THE HISTORY AND CHARACTERISTICS OF THE DATA

Part I Summary of the history and current use of gross margins in each member country based mainly on the initial 'explanatory notes'.

BELGIUM

The Institut Economique Agricole (I.E.A.) in Brussels, has an 'accounting and financial analysis' section which collects some 1700 farm accounts each year. The main purpose of this survey is to measure farm profits and although the system allows for the allocation of the most important direct expenses to each enterprise, this is currently only done on a fraction of the farms. From 1974-75 onwards, however, this work will be systematically expanded. Gross margins for use on the individual farm are encouraged by the Ministry of Agriculture's farm diaries, about 3000 of which are in use - but this data has never been aggregated. In addition, some 2000 farms, mainly in the north, keep data in collaboration with professional organisations and from which gross margins can be derived. None of this data could claim to be representative and although the I.E.A.'s data is fragmentary it represents the only reliable and co-ordinated source at present available.

Information is available from this source on crops and animal production from 1200 of the 1700 accounts on farms of more than 5 hectares that are well managed and with a normal amount of modernisation. The data can be aggregated on a regional basis with subdivision in terms of farm size, pattern of production and size of individual enterprises. With the help of additional analysis, horticultural gross margins can be derived from 300 market garden accounts drawn from the same sample - but no doubt the most reliable gross margin data comes from 200 intensive pig and poultry units. Generally speaking the available information, whether from survey material or from 'management' sources (as in the case of the arable crops), is restricted to the conventional definition of a gross margin i.e. gross output less the variable costs. Generally speaking, also, it has not been possible to detect any significant differences between 'subregional' or 'subtype' yields and variable costs.

In a price-fixing context gross margins, it is felt, can be helpful so long as output is sub-divided between yield and price so that the

direct effect of price modifications on profitability can be tested. There is probably scope for using gross margins in linear programming models for large homogeneous groups of farms and their possible use in inter-regional planning exercises has been discussed by J. Klatzmann - in the OCDE report AGR/T(65)1. (1)

#### DENMARK

The main source of gross margin data that is available in Denmark is the financial results published annually by the Institute of Farm Management and Agricultural Economics. All farms in the country (134,020 over 0.5 hectares) are obliged to keep a simple record of sales and purchases for tax purposes but a little under a half of them (59,100) keep complete accounts. Of these, 34,500 are 'managerial' accounts (qualifying for a government subsidy) with a mere 1,810 (in 1971/72) providing gross margin data. This information is kept primarily for decision-making purposes at the farm level and tends, therefore, to be confined to farms where managers take an active interest in modern management methods. Data provided for this survey is based on about 300 of these farms and the figures do not, therefore, claim to be representative of Danish agriculture as a whole and extrapolation of the results is hardly possible. The gross margin accounts are grouped and used to provide average data for individual enterprises. Accounts are not grouped according to production patterns or degree of modernisation - but subdivision between results for Jutland and the Islands is sometimes possible.

Conventional gross margin calculations are extended to provide a second margin, after labour and machinery charges have been deducted, and then after the remaining overheads have been deducted, a net profit figure. Since the pure gross margin is only a short term decision-making tool, it is felt that for use in policy making - and price fixing in particular, some information on these more fixed costs - and the possibility of substitution between fixed and variable costs - is necessary in order that 'net profits' from each enterprise are known. Some additional gross margin data is available in certain regions from various accounting societies.

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(1) J. Klatzmann, La méthodologie des études de programmation interrégionale dans l'agriculture, O.C.D.E., Rapport final AGR/T(65)1 intitulé: "Programmation inter-régionale en agriculture - Problèmes méthodologiques".

FEDERAL REPUBLIC OF GERMANY

The first practical experience with 'partial' or gross margins occurred in the F.R.G. in about 1963 in the context of cost accounting. From 1965 onwards teaching and advisory personnel of the state services employed the concept in 'programme planning' and 'linear programming' work. In 1968 gross margins became used in book-keeping, originally in the State of Baden-Württemberg. In addition to individual farm figures, standard (or mean) values were also derived for the main enterprises in certain regions and size groups. For the last four years between 2000 and 2500 accounts have been available annually.

The comprehensive agricultural census conducted in the Federal Republic in 1971 was based upon experience gained in Baden-Württemberg especially with regard to the classification of farms in terms of their orientation of production and income levels. From 1973 onwards the gross margin accounts will have been modified in the light of this experience. This entails the division of costs into five categories:

- (a) variable specific costs - materials and services
- (b) variable specific costs - contract work and hire of machinery
- (c) semi-variable or fixed specific costs (rent, interest, wages)
- (d) special buildings and machinery
- (e) general costs - overheads

In this division (a) and (b) are 'proportional'; (c) and (d) are 'not strictly proportional' and (e) are 'non-proportional'. A gross margin can thus be calculated on the basis of variable costs (a) or variable costs (a) and (b) according to the use. Other costs will not be apportioned according to enterprises but will be expressed as a whole per holding or per DM1000 'attainable standard gross margin'.

Actual gross margin data (output less costs (a) and (b)) based on 1968/69 - 1972/73 accounting results is available for a limited number of enterprises, and with the help of standard data, figures for earlier years could be derived. Only in the case of completely or almost completely specialised holdings is the apportionment of 'fixed specific costs' regarded as appropriate although these can always be expressed per unit of standard gross margin.

FRANCE

Sources of agricultural accounting information in France are of five main types:-

1. The European network of farm accounts.
2. University Departments of Economics in Schools of Agriculture.
3. Technical Institutes.
4. The National Institute for Rural Management and Economics.
5. Centres for Rural Management and Economics. (EXPLORE)

Because of the lack of the appropriate detail in the 'network' data, and because of the very limited quantity and availability of University data, the French data contributed to this survey has been drawn from a combination of the last three sources. Even so the data varies in quantity and quality according to its source.

For instance, data from Technical Institutes may include gross margins for specific enterprises but the data would often be drawn from pilot farms operating under virtually experimental conditions. Systems, yields and quality of output would be very specific and it would be inappropriate to feed this data, as it stands, back into a general analysis.

Information provided by the National Institutes Data Bank is of two kinds: socio-technical-economic data that is collected every four years and updated in the intervening years, and economic data which is analysed each winter for the preceding season - and, for arable crops, this has been the only source of data to be used in this study. The latest available information, at the time of writing, related to 1971-72. Although there were some 85,000 contributing farms, the different regions and systems of farming are represented very unevenly. Only 25,000 farms provided fully analysed accounts and gross margin data is available on 10,500 farms only. The number of farms on which data is available for any particular enterprises varies from several thousand (e.g. barley) to a mere handful (e.g. cauliflowers). Livestock data tends to be less readily comparable than cropping data because of the variability in the unit of production employed in the calculations and, therefore, normative data, adjusted in the light of the data bank, has been provided. For the purposes of this study information from the Data Bank has been classified according to farm size, type of farm, and levels of intensity (decided

after the data has been analysed). In presenting gross margin data, an allowance is included in the variable costs for the depreciation of plant where this is specific to the enterprise concerned - but otherwise the allocation of costs is restricted to the conventional understanding of variable costs.

The information available at the Departmental Centres of Rural Management and Economics (EXPLORE) falls, in sharpness of definition, halfway between that of the Technical Institute and the National Data Bank. It consists of reference files containing a mixture of economic data derived from farm accounts and the complementary technical information drawn from Technical Institutes. There are at present about forty such reference files and the data they contain is far more comprehensive than simple gross margin type data and is available on tape at the Centre for Calculation at Chalons-sur-Marne.

The major use of gross margins in France has been in the determination of individual farm plans and, in policy work, in the assessment and forecasting of farm profits. In this context, however, there has been more interest with types of farms than with individual enterprises on farms e.g. more concern with specialised milk farms than with milk as a separate enterprise on a mixed farm. This is because earlier attempts to derive profitability figures for individual enterprises on mixed farms have proved unhelpful and the attempt to obtain them has now been stopped.

### ITALY

Experience of gross margins has so far been rather limited in Italy because there has been no systematic gathering of information of this kind. What, therefore, is available is the result of various individual studies (e.g. farm planning studies, land use studies and certain isolated cost of production and accounting studies), each with its different aim, but which have provided sufficient detail about certain specific situations to enable gross margins to be suggested for certain enterprises. This means, however, that data will not necessarily be available for all of the most important products.

With this background in mind, it is not relevant to ask all the questions that have been posed by this study, of the Italian data.



Inevitably, the reliability of the data is very variable, based sometimes on individual farms or on experimental data. Where possible, however, an attempt has been made to indicate where this data can be considered representative. Variations in environment and technology, however, act against representivity.

Italian agricultural economics publications recognise the gross margin as the difference between production and variable costs and since the available data is usually expressed in physical and monetary terms it is possible to up-date the data by applying current prices and costs to the physical information. This information is clearly an important element in the composition of farm incomes but its use would be dependent on certain conditions being clearly spelt out.

There is, in Italy, certainly 'no conceptual opposition' to the gross margin and it should be stressed that any lack of reliable data is due to the lack of tradition of the use of farm accounting in advisory work. The E.E.C. network of accounts represents the first excursion into this kind of programme.

#### IRELAND

Gross margin data has been collected from individual farms in Ireland for the past twenty years. During that period there have been variations in coverage, sampling techniques and the details that have been recorded. Since 1964, however, the concept has been employed on a more regular basis by the Agricultural Institute and has been embodied in its Farm Management Survey which by 1972 had grown to include 1,700 farms.

The purpose of this survey has been (a) to provide data for management purposes and (b) to provide a representative picture of the financial state of Irish farming - and gross margin data is available on a whole farm basis and for individual enterprises. The use of the data both for farm planning purposes and in framing national farm development policies has proceeded hand in hand. Additionally the whole farm data is currently used, in place of surface area measurements, as a measure of farm size. The process of refining the data has been continuing over the past eight or nine years.

Farms are selected on a stratified random sample basis to reflect all sub-regions, farming types and size groups in the country. The sample is now reselected each three years although co-operation is voluntary. In the subsequent analysis of the data the main individual enterprise outputs are identified and the costs are divided, in order to permit gross margin calculations, into their fixed and variable components. This division conforms with much accepted farm management practice, including the leaving, for convenience, of some small and difficult to allocate variable costs (e.g. certain machine operating costs) within the fixed costs. Apart from this fact, the Irish procedure follows rigidly to the classical definition of the gross margin in which any attempt to allocate costs on an arbitrary basis, or which would render the resultant gross margin calculations meaningless, in a farm planning context, is avoided. This concept has become the generally accepted one in Ireland and is used in both the national farm accountancy network as well as in all farm management publications and advisory work.

#### NETHERLANDS

Gross margins are used in the Netherlands in two main ways:

- (a) For the setting up of individual farm plans and
- (b) For the assessment, analysis and forecasting of farming profits.

In the context of farm planning, the gross margin is confined to those outputs and inputs which are related linearly - or are assumed to be for the purposes of the exercise - i.e. those items which will alter in a fixed relationship with changes in the scale of the activity. This concept conforms to that normally adopted for management purposes - and means that the figures may be of limited value beyond the context of the problem that they have been designed to help solve.

The use of gross margins in this way dates from around 1953 (Louwes) whilst their use in farm incomes analysis and forecasting dates from around 1960. In this context the measures are constantly being adapted and refined and there are a variety of different versions of 'the margin' in use. These are described in the accounting reports of the L.E.I. (Landbouw-Economisch Institute).

Information used in analysis and forecasting work is derived from a stratified sample of farm and horticultural accounts in which, in some cases, costs are allocated to specific enterprises on a normative basis. Such data is available from 1967-8 onwards. The farm data (and, to a limited extent, the market garden data) can be subdivided according to size and type of farm. In some cases (e.g. poultry farms and market gardens) some division according to technical equipment is also possible. The farm data can be aggregated (but not without difficulty) using weighting according to areas in cultivation. Except for relatively unusual crops the farm data is regarded as 'quite representative' of the situations it is intended to reflect. The same cannot be claimed for market garden data - which is based on certain limited sectors of the country where book-keeping systems operate.

In the opinion of the Netherlands 'expert' it seems unlikely that gross margin data can be used effectively in support of price policy work. In the short run such data may enable one to get an idea of the development of farm profitability - but this could be achieved more effectively, it is suggested, by gathering together in Brussels complete farm results. Up-to-date data of this kind, provided without delay, will be more valuable than gross margins.

#### UNITED KINGDOM

The concept of the Gross Margin has a long history in the United Kingdom, first becoming identifiable in 1927 in J.S. King's book entitled 'Cost Accounting Applied to Agriculture'. It was not until some two decades later, however, that it first became formally embodied in the presentation (in Northern Ireland) of financial data, and not until later still, in the early 1960's, that it was regularly applied in farm management advisory work. The introduction of gross margins at this stage was seen as an attempt to rectify the situation in which, when field-by-field costings gave way to the calculation of whole-farm efficiency ratios, the figures tended to obscure the very facts they had aimed to uncover, i.e. the technical and economic performance within individual farm enterprises.

Throughout the 1960's farm management literature in the U.K. became characterised by farm planning techniques of varying degrees of

sophistication - but most of them using the gross margin concept in which all variable costs (i.e. those costs specific to an enterprise and which will vary in direct proportion to variations in the scale of that enterprise) are subtracted from gross output. Despite the dangers of inter-farm comparisons (because of differing bundles of variable costs being employed on different farms) standard gross margin data was wanted, and much of what was provided was of a synthesised nature, typicalised by the data in J.S. Nix's Farm Management Pocket Book.

The first large scale body of gross margin data collected by survey (outside of Northern Ireland) was contained in the 1965/66 results of the Farm Management Survey - which had itself been in existence since 1936. Largely because of restrictions on University resources, this data related to (and, in most Provinces, still does) only 10% of the F.M.S. sample. Largely because of its use in advisory work, but also because of methodological difficulties, of trying to allocate 'unallocatable' costs, this data is not accompanied by fixed costs and net margin (income) figures, and in order to permit valid inter-farm comparisons the variable costs are restricted to those items incurred by all farmers who engage in a particular enterprise. There is, generally in the U.K., a reluctance to commit further resources in this direction especially as it is frequently felt that provided that individual enterprise outputs and the allocation of concentrated feeds can be identified, the remaining ingredients of gross margins can usually be adequately and more cheaply obtained from other sources. Such sources include enterprise studies of one kind and another, and synthesised planning data.

Much of the available data is re-collected or updated each year, but at no stage have attempts been made to aggregate the data for the whole country, and because of the rather ad hoc nature of its collection it is seldom claimed to be representative for a particular region or type of farm. Its use is still confined primarily to farm management advisory type work and is now (after early difficulties) widely understood and accepted by the farming community as a useful tool that needs careful handling. To the extent, however, that the impact of price and cost changes on the level of gross margins, fixed costs, and, therefore, on income levels can only properly be gauged by a prior assessment of the changes to each component of these items, it seems that more simple and

direct methods of assessing policy proposals are favoured, employing the principles of partial budgeting at the national level.

Part II A general summary of certain characteristics of the gross margin data that is available in member countries.

In Part I of Section I of this report the experience of each member country in the collection and use of gross margin data was summarised, country by country. It was clear from that account that this experience, as well as the scope of the data that is available, and the uses to which it has so far been put, varies widely throughout the Community. The purpose of Part II of this Section is to endeavour to describe something of that variability in so far as it effects the collection, comparability and useability of the data. For this reason, the subject is approached topic by topic, instead of country by country, using the following headings:

1. Experience
2. Definitions
3. Sources
4. Time series
5. Classification
6. Aggregation
7. Representivity
8. Use in price fixing/policy work

The situation in respect to each of these topics is frequently complex both within individual countries as well as between them. In the interests, therefore, of offering a clear picture of things to the general reader, comment in this part of the report has purposely excluded much of the complicating detail and is concentrated on the main tendencies.

1. Experience

The gross margin concept is clearly understood and used in all eight countries involved in this study. The countries differ considerably, however, in the length of experience they have had in using the data and in the actual uses to which it has been put. This difference ranges from the situation in the United Kingdom where it had its origins (as a 'gross profit') in the inter-war period and has now been in formal use in certain parts of the country for several decades, to the situation in

Italy where the gross margin has featured only in quite recent years, and mainly in the context of individual research and management type work. In some other countries (Ireland and the Netherlands, for instance) the concept has been in use in farm management advisory work for some twenty years, but has only in more recent years been incorporated into routine farm accounting surveys. In France and in Germany the same development occurred a little later on. In the remaining countries the use of the gross margin in management work and its incorporation into a part of the main farm account surveys seems to have gone hand in hand and to have taken place during or since the late 1960's.

## 2. Definitions

The definitions adopted for the purpose of this study have been explained in the Introduction and are referred to again in Section II of the report. So far as general use of the term 'gross margin' is concerned, however, there appears to be perhaps less variation as between the different countries than in any other aspect of this study. This stems no doubt from the fact that generally speaking the gross margin concept has become part of the economic equipment in each country as a result of its use in management advisory work and was only subsequently introduced into financial accounting work. In the context of decision making at the farm level, logic has dictated a definition; i.e. a gross margin is the difference between gross output (or production) and the variable costs, these costs being confined to those items which can be clearly allocated (or apportioned) to a specific enterprise, and will vary in direct proportion (i.e. a linear relationship is usually assumed) to changes in the scale of a particular enterprise. In the majority of member countries (Ireland, Italy, the Netherlands, Belgium and the United Kingdom for instance) the practice is to adhere strictly to this purist definition. In these cases therefore it was found difficult to proceed beyond the Gross Margin I stage in this particular survey. They would recognise however, that even in the farm management sense a slightly different set of variable costs should be used according to whether comparisons are being made between farms or between enterprises on the same farm. In the former case only those variable costs that are incurred by all farms are appropriate; in the latter, all variable costs (as previously defined) become appropriate. In Denmark this generally accepted definition of a

gross margin is fully recognised but it is also customary, in financial accounting work, to proceed beyond the gross margin to a net profit figure. In Germany, the sub-division of costs into five categories (the final one of which cannot be apportioned) recognises 'semi-variable' or 'fixed specific' costs, a method which has something in common with the apportionment, where they are known, of the costs of specific machinery as sometimes practiced in France. Because of the known 'lumpiness' of these and other costs, however, it would probably be difficult to persuade most countries that any calculation beyond the Gross Margin I adopted in this survey could or should be strictly referred to as a gross margin. The question of whether the variable costs of forage are included or not, and whether fuel is included or not are generally recognised as questions of convenience rather than of principle.

At numerous points in experts' submissions reference is made to the various ways (e.g. survey, synthesis, use of technical data) in which certain variable costs can be imputed, at some appropriate norm, without the need to ascertain the precise level of these items on every farm in a particular survey. With the exception of feedstuffs this may be true of most variable costs and may be an important consideration in any endeavour to collect the maximum amount of useful data at the minimum cost.

### 3. Sources of Data

Data, generally, is available from one of five main sources:-

- (i) Major national farm accounting surveys - usually government or quasi-government sponsored.
- (ii) Similar data made available from local sources e.g. Universities or local offices of central organisations. (Such data may emanate from specifically designed enterprise studies as well as enterprise figures drawn from whole-farm accounts).
- (iii) Economic data supported (often) by technical data for specific systems, derived from advisory bodies and/or Technical/Research Institutes.
- (iv) Commercial and/or Producer organisations.
- (v) Synthesised data drawn from an amalgamation of the above sources, combined with informed judgements.

In preparing the data for this study most experts have drawn heavily on data derived from source (i) above as follows:-

Belgium	- Agr. Econ. Inst. - Accounting and Financial Analysis
Denmark	- Inst. of Farm Management and Agr. Econ. - Annual Survey of Financial Results.
F.R. Germany	- Farm Accounts System, Baden-Württemberg.
France	- Data Bank of the National Institute for Rural Management and Economics
Ireland	- The Farm Management Survey of the Agricultural Institute.
Netherlands	- Landbouw-Economisch Institute Survey of Farm Accounts.
United Kingdom	- M.A.F.F. - The Farm Management Survey.

Where this source has proved inadequate, either because of its scope or because it did not provide gross margin data, experts have turned to sources (ii), (iii) and (iv) and in some cases have used available synthesised data or synthesised their own. In particular this last kind of data has been used to help provide detail where the main source was lacking. In the majority of cases, also, labour data has been drawn from some secondary source and does not relate directly to the accompanying financial data.

#### 4. Time Series

To the extent that data has been drawn largely from national farm accounting surveys, which are conducted annually, little reference has been made by experts in any of their submissions to the questions of 'estimating, updating and extrapolating'. The data, even from some of the secondary sources, has in most countries been available from the middle or late 1960's and will continue to be available annually into the foreseeable future. In virtually every case gross margin data has been developed from existing surveys and there is every indication that the scope of this development will increase, as resources permit, rather than decrease. Any attempts, however, to estimate the future level of gross margins tend generally, in management work, to be treated with considerable reserve, and more often than not the way in which the physical and financial components of a gross margin are combined to give a single financial measure militates against easy up-dating. This is especially the case where the data is derived from financial surveys (as opposed to more detailed enterprise studies) and it was of interest that only from Italy - where there is no background of financial surveys but where detailed gross margins for very specific situations and enterprises exist - was reference



made to the ease with which physical details can be priced and costed so as to give up to date gross margin data. This may prove to be an especially important observation in terms of the objects of this study. It is returned to in Section III.

#### 5. Classification

The situation under this heading is varied, ranging from little or no classification or sub-divisions of data at all, as in the case of Italy, to a fairly detailed sub-division based on regions and/or type and size of farm. This is the case in Germany, Ireland, the Netherlands and the United Kingdom. Frequently, however, even in these cases it is the fact that gross margin data is only available for a fraction of the total farms surveyed and the number of cells for which reliable data can be quoted will be limited. In Belgium the data can be made available on a regional basis as required; in Denmark the data is simply divided into two regions - Jutland and the Islands. For the purpose of this study the French data has also been classified according to the level of output per unit. This is the nearest that any country comes to the concept of 'degree of modernisation', apart from several references to the fact that gross margin data generally tends to be available on the more management-minded holdings. In some cases, however, (Ireland especially) the randomness of the sample is stressed.

#### 6. Aggregation

Comment from experts was especially vague under this heading. It is the author's belief that aggregation is probably confined in most countries to whole farm data which is appropriately raised to provide national accounting data for agriculture. In view, however, of the limited amount of gross margin data that is collected from routine surveys - and also because of the upward bias that it may have, it seems unlikely that any major aggregation exercises, based on gross margin data alone, have been undertaken. There was certainly no indication from most of the experts that this has been the case.

#### 7. Representivity

It must be stressed here that this report was concerned essentially with gross margin data and not with the larger parent surveys of which

much of the quoted gross margin data forms only a small part. Allowance must also be made for the fact that differences exist in the formal statistical claims that can be made about representativeness and the informal view of experts as to whether particular results do in fact reasonably well represent the situation in particular localities or countries. Reference to the Summary Sheets (see Appendix II) indicates that in many cases informal claims of representivity are made without firm statistical evidence to support these claims.

The general picture, however, is that experts' opinions fell into two different categories. On the one hand, four experts claimed specifically that while much of their individual enterprise data may not, in fact, be untypical of the wider picture (and might therefore, for many practical purposes, be regarded in fact as 'reasonably typical') representivity in the strict statistical sense could not be claimed for one reason or another: in Italy, because of the variability of environment and the piecemeal way in which data has been assembled: in Denmark because information tends to come from the better farms: in the United Kingdom in Denmark and in Belgium because of the varied origins of gross margin data and the lack of a purposefully designed sample for the collection of this particular type of data.

On the other hand, in Ireland, in the Netherlands and in France (the latter for arable as opposed to livestock enterprises) cautious claims of representivity have been made. In most countries, however, and especially in Germany, it is clear that horticultural data is generally far less likely to be representative, even for small regions, than is the corresponding agricultural data.

#### 8. Use in price fixing/policy work.

The comments offered by national experts in their submissions on the use of gross margins in price fixing and policy work were generally brief and rather inconclusive, if not conflicting. The following quotations from these submissions are intended to indicate something of that inconclusiveness and the topic is returned to in depth in Section V of the Report:-

Belgium - 'As long as the value of the main product is divided between yield and price, gross margins as such certainly have some usefulness when corrected in terms of the price modifications contemplated, they

facilitate the measuring of the foreseeable modifications of the profitability of different products in the different regions of the Community'. (followed by reference to gross margins in regional planning models).

Denmark - 'Use of the gross margin accounts for price policy purposes seems to require some information on the fixed costs also, because of the possibilities for substitution between fixed and variable costs'. (followed by reference to farm models; gross margins in Denmark are extended to give net profit figures).

France - 'In policy work there has been more interest in types of farms than with individual enterprises on farms e.g. with specialised milk farms than with milk as a separate enterprise on a mixed farm. There has also been a simultaneous development of the use of several measures ranging from orthodox gross margins to Net Income figures in the derivation of prices and the measurement of their effects on farm incomes.'

Ireland - 'The gross margin idea has been accepted and used in the framing of national farm development policies not only as a measure of performance but when taken on a whole farm basis it is used as a measure of the size of the farm business'.

Italy - 'Knowledge of gross margins can be considered a useful element in farm prices only if certain conditions are clearly spelt out ..... in which case it is possible ..... to apply current prices to the physical quantities'.

Netherlands - 'It is unlikely that data on gross margins can be used to support price policy. I would expect to get from such data only a qualitative and unreliable indication on the effect which modifications of price relationships might have on the tendency and the volume of production'.

United Kingdom - 'Gross margin and fixed cost data contribute significantly to the understanding of how particular farm systems operate; to the extent that this data can be used in operating models ..... it could also test the effect of given price changes in modal farm situations. To the extent, however, that changes in the levels of gross margins can only be properly gauged by a prior assessment of changes to each of their component parts it may well be the case that more simple and direct methods of assessing policy proposals will remain at least as effective'.

SECTION II  
THE SUBMITTED DATA

Content and Layout of forms

It is not the intention in this section of the text to reproduce the main body of the data that has been presented in the two Appendices, any more than it was the intention of those Appendices to reproduce in full all of the detailed information that was contained on the original Data Sheets and Summary Sheets. That detail exists and can be referred to as and when required - whereas the Appendices have been designed to condense the information into a manageable form without losing its salient features; indeed, rather to highlight them. They have been designed also to make it easy for the reader to make comparisons between different enterprises conducted within a single country as well as between specific enterprises conducted in different countries. Thus Appendix I contains a summarised version of the original Data Sheets arranged on an enterprise basis and Appendix II is similarly arranged but contains the supporting data (a mixture of quantitative and qualitative information) which was provided on the Summary Sheets. Reference to the Appendices themselves will make this distinction readily clear.

For reference, a set of the original Data Sheets, the Summary Sheets and the corresponding forms used in the Appendices have been included at the back of this Report, but, briefly, the relationship between the different forms is as follows:-

The original Data Sheet used by experts provided for information relating to:-

- (i) Value of Production: component parts and total.
- (ii) Specific Costs I: item by item and in total (normal variable costs).
- (iii) Gross Margin I: (i) minus (ii).
- (iv) Specific Costs II: item by item and in total (specific machinery and buildings costs).
- (v) Gross Margin II: (iii) minus (iv).
- (vi) Manual Labour: component parts and total.

In all cases, information was sought wherever possible in respect to the average; the range; and physical as well as financial data. The necessary differences as between procedures for assembling crop and livestock data were allowed for in the agreed definitions.

By contrast with the detail of these Data Sheets, the corresponding form used in Appendix I has been restricted to the presentation of financial totals, to physical yield (where available) and to the range in both yield and Gross Margin I. Additionally, however, the Appendix contains the following important calculations which have been derived from the original data:-

Gross Margin I - in Units of Account

Gross Margin I per hour of manual labour - in national currencies

Gross Margin I per hour of manual labour - in Units of Account

Gross Margin I - as a percentage of total value of production

Unless otherwise stated the basic information has been presented either per hectare or per head and it is clearly stated if these figures relate to less than a full trading year.

In converting the data from national currencies into a common 'Unit of Account' it was agreed with the Commission that the following Central Rates for 1972 should be used:-

Belgium	48.657
Denmark	7.578
F.R. Germany	3.499
France	5.554
Ireland	0.417
Italy	631.342
Netherlands	3.523
United Kingdom	0.417

It should be emphasised here that the choice of these (or any other) particular rates at which national currencies are converted into a common monetary unit will have an important effect on the calculations which emerge in respect to any specific farming activity in any country. To illustrate this fact the following comparison is offered between the growing of potatoes in the United Kingdom and in the Federal Republic of Germany. In the first set of figures the conversion rates already quoted have been used, whereas in the second set the £ sterling equivalent

of the Unit of Account has been arbitrarily reduced by 10% and the DM equivalent increased by 10%.

Gross Margin I for Potatoes (maincrop) Units of Account per hectare.

	At 1972 Central Rates	At altered rates (see text)
U.K.	757 (£ = 2.40 U.A.)	681 (£ = 2.16 U.A.)
F.R.G.	756 (DM = 0.286 U.A.)	831 (DM = 0.314 U.A.)

It will be seen that the net effect of these modifications has been to change a situation in which the Gross Margins for this crop (expressed in Units of Account) were virtually identical in the two countries to one in which the F.R.G. has a clear advantage. Similar kinds of changes in various directions and magnitudes will automatically accompany changes in the rates at which national currencies are converted into Units of Account.

Numbers of returns and enterprises features in the study.

Table I shows that a total of 368 Data Sheets were contributed to the study, representing 72 separately defined enterprises from 8 countries, and in most cases, but not all, a corresponding entry was received on a Summary Sheet. In only four instances - cereals (in some form or another), sugar beet, potatoes and dairying - have returns been provided by all eight countries; and the number of returns for individual enterprises ranged from one to twenty-nine (beef). Other heavily represented enterprises were the various forms of cereals (75), sugar beet (17), potatoes (21), dairying (26), the dairy/beef composite (23) and pigs (20). The precise frequency of each enterprise is shown in Table II at the end of this Section.

Comparability of enterprises

It should be noted that in some cases, certain broadly similar, yet not separately defined enterprises, have been grouped together as one (e.g. different systems of fattening beef, and of pigs) and, similarly, all versions of the beef/dairy composite have been treated as one enterprise. In the case of the French data some of the large variety of crop data for different Regions has been omitted in favour of a single national figure, whilst certain apparently similar livestock systems have been amalgamated in order to simplify presentation. In certain other cases, notably the livestock data from Germany and the Netherlands, as well as the

TABLE I. NUMBER OF RETURNS AND ENTERPRISES FEATURED IN THE STUDY - BY COUNTRIES

Country	Agricultural Crops		Horticultural Crops		Livestock		All Enterprises	
	Separately Defined	Total No. of Returns	Separately Defined	Total No. of Returns	Separately Defined	Total No. of Returns	Separately Defined	Total No. of Returns
Belgium	11	11	7	8	8	13	26	32
Denmark	6	8	-	-	5	5	11	13
F.R. Germany	18	35	4	7	13	28	35	70
France	12	12	5	6	12	26	29	44
Ireland	5	14	-	-	9	24	14	38
Italy	8	23	10	30	2	7	20	60
Netherlands	10	19	5	9	7	9	22	37
United Kingdom	20	31	1	1	19	42	40	74
	33*	153	18*	61	21*	154	72*	368

\* These figures are not totals of the columns of figures above them.

labour data from the Netherlands, the original information has, in consultation with the experts concerned, been modified to facilitate comparability. Indeed, in all cases where data has been grouped or modified by the author it has been done knowingly, and with the approval of the other experts, in the interests of facilitating meaningful comparisons, although it should not be inferred that each entry represents a farming situation that is identical to each other entry with which it has been grouped. In the case of the Summary Sheets in Appendix II, where the main purpose was to amplify the data rather than to facilitate comparisons the data have been presented in their original form and it is largely for this reason that the data in Appendix I (Data Sheets) do not coincide numerically with that shown in Appendix II (Summary Sheets).

#### Completeness of data

Some general reference should be made here of the completeness with which Data Sheets were completed by national experts. Generally speaking (except for certain items of physical information) little difficulty was experienced in providing the data required to calculate Gross Margin I. Varying degrees of difficulty were encountered, however, in respect to the Gross Margin II and the Manual Labour data and these two topics are now discussed separately.

#### Gross Margin II

Generally speaking the countries divide themselves into three groups in this respect. First, the United Kingdom, Ireland and France from where there is virtually no systematic presentation by Specific Costs II nor therefore of Gross Margin II. The position in these countries is that the information is not available and that in the context of accepted gross margin thinking there is a positive disinclination to calculate it on an enterprise basis - although this is not to deny the notion of net income. Secondly, there are two countries, Belgium and the Netherlands, where such information tends to be limited to intensive indoor livestock enterprises (where the German notion of specific fixed costs is frequently a valid one), and to the hire of machinery for arable crops. And thirdly, there is Germany, Denmark and Italy where a figure is provided for Gross Margin II in every case. The Italian data relates often to very small numbers of farms and must be



generally suspect for this reason. The position in Denmark, however, is that total factor costs are normally calculated and that this information has been incorporated into this study. The data, however, are admitted to be more 'lumpy' than was required by this Study and the resultant figures do not correspond, therefore, to the agreed definitions.

The data received from the German expert was also at variance with those definitions. In a separate explanatory submission, a detailed list of the machinery and buildings that were included in Specific Costs II was provided - and these clearly, included numerous items of joint-use. Indeed, as in the case of the data from Denmark it could hardly be otherwise and, of course, many arbitrary decisions and estimates must therefore be involved. The results, whether conforming to one definition or another can only relate to one specifically defined scale of operation or, in a very general way, be taken to typicalise the whole enterprise 'sector' concerned.

The author has been bound, therefore, to conclude that there is no basis at all for believing that the mixture of information given and not given in this section of the study provided any valid basis whatsoever for inter-enterprise or inter-farm comparisons.

It should be added that on the basis of the information provided by the German expert certain calculations were offered in respect to capital costs, which when deducted from Gross Margin II would leave a balance to cover other general costs and rewards to labour. Quite apart, however, from the fact that no really reliable Gross Margin II data has emerged from this study (from which to deduct capital costs) it is again the author's belief that the conceptual, definitional and valuation problems involved in this kind of exercise are of such magnitude as to render the attempt quite outside the scope of this particular study. This, of course, is not to deny that in straightforward farm management decisions of a marginal nature, there are certain simple and useful conventions for calculating peak capital requirements, associated with each marginal unit of a given enterprise. To develop that kind of thinking, however, beyond the specific situations to which it is appropriate would be to invite all the conceptual problems that surround the Gross Margin II.

### Manual Labour

Total labour hours per unit of enterprise have been made available from seven of the eight countries for the majority of enterprises in those countries. No labour figures were available from France in respect to crops whilst in the case of Ireland the information is available for 'All Ireland' only, and not for its individual regions. For several countries there is no split in the livestock figures as between animals and forage. In calculating ratios, therefore, the total figure has been used in all cases. The Italian data show large variations between different returns for the same enterprise.

Much of this labour data was made available only at the stage when Summary Sheets were completed and although it is not explicitly stated by the experts it is probably true that most of it has been culled from supplementary and even synthesised sources - and does not emanate directly from the financial data with which it has been associated and related in this work. This no doubt explains why, except in the case of Germany, there was little or no information provided in the labour section other than the simple total of man-hours. In the case of France, in particular, it was a strongly felt reluctance to submit synthesised data, that explains the relative absence of labour data from that country.

### Ratios: their range and the explanations for them.

The calculation of certain ratios has been referred to earlier in this Section, and in the next Section of this report the whole question of levels of performance is discussed in the context of aggregation. It was felt appropriate, however, to conclude this section by providing some indication of the range in the average national (or regional) levels recorded for three important ratios. This has been done in Table II in which to the immediate right of each enterprise name, the number of countries providing a return for that enterprise is indicated, followed (in brackets) by the number of actual returns received e.g. Hard Wheat 2 (3) = 2 countries providing 3 returns. Initials have been placed after each figure to indicate the country concerned, using the code shown below and where only one return exists the average figure for that return has been entered in the middle of the two columns.

B = Belgium  
D = Denmark  
F = France  
G = F.R. Germany  
E = Ireland  
I = Italy  
N = Netherlands  
U = United Kingdom

Interpretation of Table II is both difficult and hazardous. It should be attempted with caution and in many ways highlights the need to use the data in the whole of this report only in the context for which it was originally collected i.e. as a stock-taking exercise.

There are several reasons why this particular warning is necessary. First, it must be stressed that in each column the lower and upper ends of the ranges are not part of a homogeneous set of readings. They represent the extremes of a mixed set of items relating to different countries, to varying time periods, and in some cases, will include (as has already been noted) some degree of variation in the activities grouped under any one enterprise heading. This is especially likely where livestock are concerned. Secondly, it has been in the nature of this study that its data is fragmentary. The information is no more than what was readily available in the member countries when the study began. Gaps in respect to certain enterprises in certain countries and regions have, therefore, been inevitable.

And, thirdly, Table II, by itself is concerned only with extremes. Where it is possible <sup>(1)</sup> a brief note on the extreme right hand of the Table indicates, very roughly, the extent to which the individual measures of 'G.M. I as a % of Total Value of Production' are evenly spread between the extremes quoted or are closely bunched somewhere within the range. It should be stressed that this column of notes relates only to the set of figures which are expressed in percentage terms. A similar simple description of the other sets of figures in Table II, which contain raw data, is not possible and the reader who wishes to pursue this aspect of these other figures is urged to consult the Appendix I where the complete set of readings within each range is provided.

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(1) Comment has not been offered where there are three or less readings.

TABLE II FREQUENCY OF ENTERPRISES AND RANGE OF CERTAIN RATIOS

ENTERPRISE	Number of countries (and returns)	Range of G.M.I. Units of Account		Range of G.M.I. per hour		Range of G.M.I. as % of Total Value of Production		Spread of Readings (G.M.I. as % of T.V.P.)	
		FROM	TO	FROM	TO	FROM	TO		
<u>Agricultural Crops</u>									
Hard Wheat	2 (3)	149 (I)	566 (I)	4.7 (I)	21.0 (I)	72 (F)	84 (I)	Evenly spread	
Soft "	2 (9)	132 (I)	482 (I)	1.0 (I)	17.9 (I)	69 (I)	83 (I)	Evenly spread	
Winter "	3 (5)	293 (U)	528 (N)	13.6 (B)	18.2 (N)	75 (U)	85 (N)	Evenly spread	
Spring "	1 (2)	212 (U)	239 (U)		11.5 (U)	73 (U)	79 (U)	Two readings	
Wheat	4 (9)	203 (E)	548 (N)	4.5 (E)	18.3 (N)	67 (E)	86 (N)	Evenly spread	
Winter Barley	2 (2)	206 (U)	324 (G)	10.5 (G)	11.2 (U)	73 (G)	77 (U)	Two readings	
Spring "	3 (7)	187 (U)	410 (N)	8.6 (G)	13.7 (N)	74 (G)	83 (N)	Evenly spread	
Barley	5 (8)	142 (E)	366 (B)	3.4 (E)	15.7 (U)	64 (E)	82 (U & I)	Grouped at extremes	
Winter Oats	1 (1)	207 (U)		11.2 (U)			79 (U)	One reading	
Spring "	1 (1)	217 (U)		12.2 (U)			82 (U)	One reading	
Oats	4 (7)	123 (E)	403 (N)	3.1 (E)	13.0 (N)	65 (E)	82 (N)	Grouped at extremes	
Rye	4 (8)	212 (G)	368 (N)	5.2 (G)	11.4 (G)	69 (G)	85 (B)	Evenly spread	
Grain Maize	5 (9)	218 (U)	589 (I)	1.4 (I)	15.5 (I)	62 (G)	83 (I)	Evenly spread	
Spring grain	1 (2)	242 (G)	267 (G)	5.9 (G)	7.6 (G)	76 (G)	77 (G)	Two readings	
Grain	1 (3)	222 (D)	263 (D)	9.3 (D)	9.5 (D)	81 (D)	83 (D)	Three readings	
Field Beans	3 (4)	107 (U)	218 (G)	6.0 (U)	24.1 (U)	69 (U)	76 (D)	Closely grouped	
Oilseed Rape	5 (6)	110 (U)	485 (N)	7.2 (U)	13.9 (B)	62 (F)	80 (B)	Evenly spread	
Grass/Clover Seed	2 (2)	172 (D)	175 (U)	4.0 (U)	6.1 (D)	63 (D)	74 (U)	Two readings	
Lucerne (Drying)	1 (1)	157 (D)		19.4 (D)			73 (D)	One reading	
Sugar Beet	8 (17)	232 (E)	999 (N)	0.7 (E)	8.4 (B & N)	42 (E)	84 (N & U)	One low reading	
<u>Potatoes</u>									
- Maincrop	8 (16)	373 (D)	2570 (N)	1.1 (I)	20.1 (N)	46 (F)	89 (N)	One low reading	
- Earlies	1 (1)	629 (U)		3.7 (U)			67 (U)	One reading	
- Industrial	1 (2)	645 (N)	800 (N)	6.0 (N)	7.5 (N)	70 (N)	71 (N)	Two readings	
- Seed	1 (2)	1073 (N)	1629 (N)	6.6 (N)	10.1 (N)	64 (N)	74 (N)	Two readings	
Carrots	1 (3)	735 (G)	962 (U)	4.8 (U)	7.0 (G)	67 (G)	83 (U)	Three readings	
Threshed Peas	1 (2)	108 (U)	310 (U)		3.6 (U)	52 (U)	67 (U)	Two readings	
Vining "	2 (2)	387 (U)	510 (G)		15.5 (G)	71 (G)	77 (U)	Two readings	
Green Beans	2 (2)	405 (F)	590 (G)		13.7 (G)	56 (F)	70 (G)	Two readings	
Brassicacae	2 (2)	983 (G)	1066 (U)	1.9 (U)	2.7 (G)	80 (G)	81 (U)	Two readings	

Table II continued

ENTERPRISE	Number of countries (and returns)	Range of G.M.I		Range of G.M.I per hour		Range of G.M.I as % of Total Value of Production		Spread of Readings (G.M.I as % of T.V.P.P.)	
		FROM	TO	FROM	TO	FROM	TO		
Cauliflower	4 (5)	671 (F)	8887 (B)	0.8 (I)	4.4 (G)	54 (F)	95 (I)	Grouped at extremes	
Tobacco	4 (6)	1035 (I)	5296 (G)	0.4 (I)	3.0 (G)	86 (F)	95 (I)	Evenly spread	
Hops	3 (3)	2110 (F)	3167 (G)	3.2 (B)	4.7 (G)	73 (G)	77 (F)	Three readings	
Flax	1 (1)	600 (B)		12.5 (B)		85 (B)		One reading	
<u>Horticultural Crops</u>									
Tomatoes									
- Indoor (Heated)	3 (5)	16040 (I)	45185 (B)	2.2 (I)	4.8 (N)	63 (N)	73 (I)	Evenly spread	
- Outdoor	1 (7)	580 (I)	2642 (I)	0.6 (I)	2.3 (I)	72 (I)	93 (I)	Evenly spread	
- Unheated glass	3 (4)	1025 (F)	29812 (N)	0.9 (B)	4.4 (N)	52 (B)	72 (F)	One high country	
Salad crops	2 (3)	8239 (B)	34128 (N)	4.1 (B)	4.9 (N)	54 (N)	65 (B)	Three readings	
Chicory	1 (1)	3749 (B)		1.7 (B)		89 (B)		One reading	
Artichoke	1 (2)	1257 (I)	2041 (I)	2.7 (I)	2.7 (I)	86 (I)	93 (I)	Two readings	
Asparagus	1 (1)	4064 (G)		2.3 (G)		91 (G)		One reading	
Pears	4 (6)	1780 (N)	4364 (I)	3.3 (I)	5.8 (I)	79 (N)	91 (I)	Evenly spread	
Apples	4 (6)	895 (F)	4101 (B)	1.6 (I)	5.5 (N & B)	75 (F)	87 (I & B)	Evenly spread	
Apples and Pears	1 (3)	1450 (G)	1499 (G)	2.9 (G)	3.1 (G)	66 (G)	71 (G)	Three readings	
Oranges	1 (3)	963 (I)	3413 (I)	1.9 (I)	5.3 (I)	92 (I)	96 (I)	Three readings	
Peaches	3 (7)	281 (F)	3817 (I)	1.8 (I)	6.2 (I)	47 (F)	95 (I)	One low reading	
Grapes									
- outdoor	1 (1)	1292 (I)		1.7 (I)		84 (I)		One reading	
- under glass	1 (1)	34645 (B)		1.9 (B)		77 (B)		One reading	
Wine	3 (5)	1038 (F)	4805 (G)	3.6 (I)	4.8 (G)	85 (F)	97 (I)	Evenly spread	
Olive Oil	1 (4)	544 (I)	881 (I)	0.7 (I)	2.0 (I)	63 (I)	86 (I)	One country only	
Soft fruit	1 (1)	1828 (U)		N/A (U)		70 (U)		One reading	
Strawberries	1 (1)	6282 (G)		2.4 (G)		70 (G)		One reading	
<u>Livestock</u>									
Dairying - Per Ha	4 (11)	270 (E)	1160 (N)	2.0 (E)	8.3 (N)	60 (G)	82 (E)	One country high	
- Per Head	6 (15)	229 (E)	370 (G)	1.5 (I)	4.7 (U)	28 (I)	83 (E)	One high one low country	
Dairy Heifers - Per ha	1 (1)	117 (U)		5.9 (U)		56 (U)		One reading	
- Per Head	2 (5)	173 (U)	290 (G)	2.0 (G)	5.9 (U)	46 (G)	57 (U)	One low reading	

Table II continued

ENTERPRISE	Number of countries (and returns)	Range of G.M.I per hour		Range of G.M.I as % of Total Value of Production		Spread of Readings (G.M.I as % of T.V.P.)		
		FROM	TO	FROM	TO			
<u>Livestock cont.</u>								
Calf Rearing	2 (6)	15 (U)	233 (F)	1.0 (F)	14.9 (F)	30 (F)	79 (F)	Widely spaced
Veal	3 (3)	14 (N)	34 (B)	3.1 (G)	5.6 (B)	11 (N)	28 (B)	Three readings
Barley Beef*	2 (2)	35 (U)	109 (F)		4.4 (F)	17 (U)	39 (F)	Two readings
Bull beef	3 (3)	135 (B)	179 (N)	5.9 (F)	16.9 (B)	40 (F)	45 (B)	Three readings
Beef - Per Ha	4 (9)	107 (U)	559 (B)	2.9 (G)	9.5 (E)	31 (U)	74 (E)	One low country
- Per Head	7 (22)	17 (U)	268 (F)	2.0 (I)	6.0 (F)	16 (I)	74 (E)	Widely scattered
Suckler Cows** - Per Ha	1 (2)	158 (U)	212 (U)		N/A	51 (U)	52 (U)	Two readings
- Per Head	3 (5)	88 (F)	236 (F)	0.9 (F)	2.6 (G)	22 (F)	68 (F)	One low reading
Sheep - Per Ha	2 (4)	151 (E)	180 (E)	3.2 (E)	5.5 (U)	63 (U)	86 (E)	One low reading
- Per Head	4 (7)	4 (U)	***22 (U)	1.8 (F)	***5.5 (U)	46 (F)	***92 (E)	Erratic dist.
Pigs - Breeding (per sow)	6 (8)	112 (D)	207 (N)	3.2 (G)	6.5 (N)	40 (F)	51 (G)	Closely grouped
- Fattening (per head)	7 (12)	4.3 (U)	21 (G)	3.6 (D)	12.2 (N)	14 (U)	33 (E)	Closely grouped
Poultry								
- Eggs (per hen)	5 (7)	0.24 (U)	3.39 (G)	0.6 (B)	10.1 (G)	4 (B)	32 (D & G)	Widely scattered
- Broilers (per 100 birds)	5 (6)	5.8 (B)	17.5 (F)	1.0 (U)	11.8 (G)	10 (B)	21 (F)	Evenly spread
- Pullets (per 100 birds)	2 (2)	63 (F)	72 (U)	1.4 (U)	3.5 (F)	31 (F)	42 (U)	Two readings
- Turkeys (per bird)	1 (1)		2.40 (U)		N/A		57 (U)	One reading
Dairy & Beef) - Per Ha	5 (17)	198 (E)	919 (B)	1.7 (F)	3.6 (B)	57 (G)	76 (E)	Evenly spread
Composite ) - Per Head	2 (6)	159 (E)	594 (B)	2.4 (B)	3.6 (B)	62 (B)	77 (E)	"

\* Intensively fed on barley

\*\* Cows nursing calves

\*\*\* Excluding the figures from France for milking ewes

\*\*\*\* This 'enterprise' deserves some special comment. It is unique in this study in that it represents a composite of two enterprises, dairy and beef, quite distinct in terms of the difference in the nature of their principal output, and each of which features in the study in its own right. The quotation of figures which are representative of the two in composite form is made difficult on several counts. First, because each of the enterprises is found in varying levels of intensity and systems of management, whilst entirely different segments of the beef producing enterprise may be practiced on different farms. Secondly the two enterprises (in whatever form they take) can be combined together in different proportions with the emphasis dominantly on one or the other or spread equally. And thirdly there is a conceptual difficulty in describing in detail the...

Footnote to Table II continued

\*\*\*\*

'ingredients' of such a composite activity on a per acre basis, as though it were one activity. This difficulty arises because although the two activities may be practiced together on the same farm they are, in effect, separate activities - usually with separate land useage. The financial result of carrying out the two activities is, therefore, best calculated in any farm situation in either of two different ways. First by relating the actual overall result (in the context of this study - expressed in gross margin terms) to the acreage involved - thus providing a 'per acre' figure, although there is seldom an actual acre on which the composite activity as such takes place. Alternatively separate gross margins per acre can be calculated for each of the two activities and amalgamated in proportion to the way in which the two make up the composite. To the extent that the gross margins from dairying are, at ruling prices and costs, inherently higher than those from beef (see Table II and appropriate sheets in Appendices) it follows automatically that the higher the proportion of milk in the composite the higher almost certainly is the resultant gross margin going to be. This was demonstrated by the United Kingdom figures in which some typical dairy and beef figures (at 1971/72) were simply amalgamated in different proportions, in the way described above, with the following result:-

	G.M.I per acre	Per hectare
$\frac{3}{4}$ acreage in milk, $\frac{1}{4}$ beef (2)	£60	£148
$\frac{1}{2}$ acreage in milk, $\frac{1}{2}$ beef	£50	£123
$\frac{1}{4}$ acreage in milk, $\frac{3}{4}$ beef	£40	£99

The various issues discussed above help to explain why the very wide range of gross margins per hectare, which appear in Table II (and on the final three pages of Appendix II) exists. Updated figures of this kind must be of special interest to the Community in their endeavours to establish a balance between the supply of the two commodities concerned and also to exercise an appropriate influence over incomes on the farms where these commodities are produced. But the complexity of the situation in farming terms will never make for simple interpretation.

(1) At say £70 per acre in 1971/72

(2) At say £30 per acre in 1971/72

Notwithstanding these three criticisms it was felt that Table II would serve a useful purpose in reflecting something of the wide variations in circumstances, performance and financial results of farming in the European Community countries. These variations exist for a variety of reasons and mainly reflect:-

- (i) natural advantages and disadvantages, of a geographic and climatic kind.
- (ii) differences in technique and managerial levels, often related to 'structural' factors.
- (iii) high performance, in a particular year due to seasonal influences.
- (iv) annual fluctuations or trends in product prices.

To describe in detail the way each of these factors has influenced the data would be beyond the scope of this and possibly of any other study. A brief description, however, of the diversity of the physical and agricultural environment in the member countries will both help to illustrate this point and to explain the magnitude of some of the financial variations recorded.

Not unnaturally, diversity is greatest in the larger of the countries where, amongst other factors, the greatest effect of longitudinal and latitudinal differences is felt. This, for instance is the case in Italy where differences of this kind combine with variations in altitude and soil types to produce perhaps greater environmental differences than in any other of the countries involved; and superimposed upon these differences is the contrast between subsistence and capitalised farming with its inevitable effect on resource use. A similar kind of diversity exists in France, ranging from the large commercial arable farms of the north-east through the mountainous regions of the Central Massifs to the warm and highly varied wine growing regions of the south and south-east, and not forgetting the wetter grassland regions in the west. Within smaller confines the United Kingdom also displays an immense variety of climatic, soil and topographical differences with its larger and mainly arable holdings concentrated in the east and the south east, and the smaller and more livestock orientated farms predominating in the wetter, grassier areas of the west and north-west. Germany also displays wide variations in farm structure with its mixed complement of large, medium, small part-time and hill farmers. The small farms tend to be concentrated in the south and



the south-west, arable farming in the central and northern plains and dairy farming in the north-west and in the south.

A rather greater degree of homogeneity characterises farming in some of the Community's smaller countries. In Ireland, for instance, although dairying tends to be concentrated in the south and tillage in the south and east there is, in fact, relatively little regionalisation of production. The limitations on development are primarily structural and topographical. Denmark also enjoys relatively homogeneous production conditions but with cereal production predominating in the drier and more industrially developed eastern regions whilst dairy farming is concentrated, increasingly, in the wetter west. There is a similar concentration of dairying in the north-western area of the Netherlands (Friesland, Noord-Holland), with arable farming dominating in the north-east, on the fertile arable Polders and on the clay area south-west of Rotterdam and Zeeland. In Belgium the division is between the intensive production (dairying, horticulture, pigs and poultry) on the smaller holdings of the low regions of the north and west, arable farming in the centre and grass and cattle producing areas of the Ardennes.

Superimposed upon this very brief sketch of the diversity of agriculture in Western Europe are the variations in technology and management and year to year fluctuations in yields and prices. In the latter category, for example, especially high prices influenced the results recorded for pigs in Germany in 1973 and in the Netherlands in 1972, while in a reverse way, low potato prices effected the financial results quoted from that enterprise in France and in Denmark. Output levels also come under the random influence of weather and its effect on physical yields as evidenced by all of the cereal yields on the mixed farms in the Netherlands in 1971 and again by the barley yields in 1973. In other instances, the existence of modern technology - for example vegetable production in Germany, the double cropping of salad crops in the Netherlands and of cauliflower and tomato production in Belgium - has influenced the levels of gross margins in an upward direction. Elsewhere, there are cases where the reverse is true: for example, in the case of veal and beef production on small units in Germany and similarly (especially in respect to labour productivity) in the case of potato growing in Ireland. The figures for this activity (collected on a random sample basis) reflect the extent to which this crop is cultivated on many of the small farming units in that country.

It is hoped that these examples of the physical, human and financial factors which have influenced the data contained in this study, and in Table II in particular, will serve to reinforce the warnings offered at the outset of these paragraphs. The reader wishing to explore this area of the Report is again, therefore, advised to consult the Appendices themselves. In particular reference to Appendix II will, enterprise by enterprise, enable the reader to identify the relative influence of yield, price and the level of variable costs as between the different producing countries.

SECTION III

THE AGGREGATION OF GROSS MARGIN DATA AT COMMUNITY LEVEL

Some general observations on Data Aggregation

The formulation and development of agricultural policy requires that those charged with the responsibility of making decisions and framing policy proposals have available useful data concerning many economic characteristics of the agricultural sector. Much of this data has to be collected at individual farm level although other approaches are possible in some instances. In cases where individual farm activities are measured, secondary analysis of the data is then usually required as it is not normally the behaviour or results of the individual farms themselves which is of interest but the evidence which they provide of the behaviour or results of groups of farms. The groups concerned may be of a number of types. They may be all the farmers who produce a particular product; all the farmers in a particular region, all the farmers with a particular size of farm, all the farmers in a country or indeed all the farmers in the E.C. The transition from studying the results of individual farms to studying the results of groups of farms involves the process of aggregation i.e. the 'raising' of data. In some cases this may not pose severe problems. If the particular variable under examination happens to be contained in a questionnaire which all farmers are required to complete then the aggregation problems are slight. If, for instance, every farmer in the E.C. is asked to record his wheat acreage in a given year we can with confidence calculate the total acreage of wheat in any region or any country and if we have more information about the farms we can describe how much wheat is grown by farms of a particular type.

Lack of resources, however, make full enumerations the exception rather than the rule as far as farm survey work is concerned. Normally some kind of sampling methods are used. The problem of aggregating sample data is more difficult, and will only have statistical validity if random samples are chosen; and, in a population with known wide variations in performance and results it will normally be necessary to undertake some stratification procedure and to use varying sampling fractions so as to cover a greater proportion of the more significant production units.

If the main purpose of the 'raising' exercise is to provide average results as opposed to aggregate results e.g. the average area of crop per farm in a region as opposed to the total area of crop in the region, then information is inevitably obscured. The extent of the obscurity which is introduced depends largely on the scatter of observations around the mean. The greater is the scatter, the less meaningful are indications of central tendency on their own. Calculations of mean values cannot confidently be used therefore without an indication of the degree of dispersion involved - normally the standard error in the case of random samples and the standard deviation in the case of full enumeration. Where samples are taken which are not random, or where the total size of the parent population is unknown, accurate raising or aggregation in any strict sense is not possible.

#### The Preparation of Aggregated Gross Margins

The main object of this Section has been to explore the extent to which gross margin data of the kind collected during the course of this study could reasonably be used as a basis for the calculation of average gross margins for separate enterprises with the Community as a whole. The purpose of this exercise has been not to provide policy makers or others with actual average figures which they can use in policy formulation but to investigate the problems that arise in an aggregation exercise of this type given the available data. Four levels of aggregation are briefly considered: at the level of the individual farm, at the level of the region, at the level of the nation and at Community level. In accordance with the original terms of reference of this study it is the last of these four situations on which most of the Section is based.

#### Aggregation at the farm level

Mechanically speaking there are no special or insurmountable problems involved in combining the gross margins from individual enterprises into a total or farm gross margin provided the necessary detailed knowledge is available of the cropping and stocking numbers on the farm or group of farms in question. Where, however, an exercise of this kind is concerned with a modal farm situation (as opposed to an actual single farm) then it will first be necessary to know the cropping and stocking data for all of the farms to be represented and also to multiply this data by an agreed coefficient which properly reflects the distribution and associated levels of performance of each enterprise throughout the group of farms concerned.

The estimation of this figure is not always an easy task and presents problems which are central to the use of any such coefficients in farm classification work.

The use of modal farms in this way is referred to again in Section V but it should be noted here that, on the evidence of this study, gross margin data that is currently available would not be very suitable for this purpose. In most cases for instance, it contains no detailed or precise indication of the types of farm for which the data has been collected; there is relatively little indication, for example, of their size their degree of modernity or importance of the enterprise on the particular farm concerned.

#### Aggregation to Regional level

The principal difficulty in providing data on a regional basis is to decide what constitutes the region. From an agricultural point of view natural advantage (a combination of rainfall, average temperatures, soil type, topography and altitude) might seem to be the obvious basis for identification of regions but other factors may play a part in determining the total economic environment of the farm business; such factors, for example, as proximity to markets, farm structure, transport facilities and patterns of land ownership and tenure. The interplay of all these factors rarely makes it possible for meaningful regional divisions to be established. Furthermore for the purpose of public administration countries are normally divided into regions and it is normally these administrative areas which become the ones used in regional groupings. Gross Margins aggregated on the basis of administrative regions are unlikely to be useful due to lack of homogeneity in agricultural systems within such regions. Whilst some countries in the present survey were able to provide data on the basis of administrative regions, few were able to provide it on the basis of homogeneous agricultural regions and the establishment of gross margin data for such regions does not seem easy to achieve in the foreseeable future for the entire Community. It has not even been possible with the current survey to establish gross margins for the less favoured regions in which the Commission has particular interest.

### Aggregation to national level

If there are difficulties in aggregating data to a regional level then clearly most, if not all, of those same problems exist in aggregating further to a national level, and one can also expect to encounter additional problems. The principal additional problem will be in deciding what volume of agricultural production comes from the various regions so that appropriate weighting procedures can be applied. This will not be easy, as for reasons already explained, agricultural data is usually collected and published on the basis of administration regions. All of the experts who have contributed data and comments to this study have provided gross margins that in most cases are related to a national basis, and in many cases have indicated that they believe the data to be reasonably representative of performance in their country. It should be emphasised however that those judgements are largely subjective, being based on the knowledge of the expert about variability in agricultural conditions within their countries and it is open to question, of course, how truly representative such 'aggregated' data really is.

### Aggregation to Community level

Most of the rest of this chapter is concerned with the aggregation of Gross Margin data onto a Community basis. It should be clear that at the moment, this can only be done in a piecemeal fashion because few of the requirements of farm level, regional level, and national level Gross Margin aggregation are being met. The figures produced therefore are best estimates on the basis of the existing body of information.

### The Value of Producing Community Gross Margins

It is certainly useful to be able to compare the Gross Margins being achieved in different countries for particular problems. In so far as Gross Margins give some guide as to the comparative advantage of different areas they might be used as an indication of the directions in which trade in agricultural produce might be expected to flow (although this will eventually be determined by the total amount of resources used in production).

Gross margins might also be used in the Community as a guide to the way in which farmers are likely to adjust their pattern of output in the face of given price changes but it will be established in Section V that

for anything like reliable forecasts to be made, it would be necessary to construct a series of inter-farm models and test the effects on these, of any changes in Gross Margin levels. Even then the predictions made are likely to be less than perfect.

It seems likely, therefore, that aggregated gross margins might be of more general interest in indicating changes in the relative profitability of enterprises and in providing, for individual countries and for the Commission, a convenient yardstick by which variations between countries can be measured. The practical problems involved in preparing such yardsticks are discussed in the succeeding paragraphs.

The calculation of Community gross margins from existing data.

Agriculture within the European Community is a diverse activity. Climatic conditions vary widely, as do soils, altitude, farm structures, systems of land tenure, levels of mechanisation, and the availability of labour. This inevitably gives rise to wide variations in Gross Margin figures from different areas. The gross margin for wheat for example in the submitted data ranged from 203 U.A. per hectare in Ireland to 499 U.A. in the Netherlands. The range in the other principal crops was also wide as can be seen below in Table III.

TABLE III RANGE IN GROSS MARGIN PER HECTARE FOR CERTAIN ARABLE CROPS

<u>Product</u>	<u>Highest Gross Margin U.A. per hectare</u>	<u>Lowest Gross Margin U.A. per hectare</u>
Wheat	499 Netherlands	203 Ireland
Barley	400 Netherlands	154 Ireland
Maize	532 Italy	218 U.K.
Potatoes	1542 Netherlands	335 France
Sugar Beet	940 Netherlands	236 Ireland

The procedure that has been used for crops is to weight the national gross margin for all those countries which engage in the enterprise by their share of the total Community acreage for that crop and in the case of livestock to weight each enterprise on the basis of livestock population.

By the use of the weighting procedures described, the following ranking of crops for the Community as a whole has been calculated. It is not possible to make the same ranking for livestock, as 'per hectare' data was not always available or in some cases would not be meaningful.

TABLE IV RANKING OF ARABLE CROPS BY GROSS MARGINS

Potatoes	(721 U.A. per hectare)
Beet	(574 " " " " )
Maize	(427 " " " " )
Wheat	(312 " " " " )
Barley	(272 " " " " )

This ranking is not consistent throughout the 9 countries however. Indeed in 4 countries Sugar Beet has a higher gross margin than Potatoes. The next table ranks the five major agricultural crops in the E.C. by the size of the Gross Margin in each of the countries which took part in the study. In these circumstances changes in product prices would not have the same effect on farmers behaviour in different countries. Not only, of course, do the rankings of gross margins vary between countries but even within regions of individual countries. It should also be borne in mind that the data used in this study refers mainly to 1971/72, and the great changes in prices and costs have occurred since then.

For this reason and for others which are described below there are many difficulties in providing 'raised' data which can be used with confidence. An earlier section of this Report has discussed the differences in the approaches to gross margin data collection which different members of the Community adopted, and it is clear that few countries have a comprehensive list of enterprise gross margins based on a statistically valid sample. Before proceeding however to examine individual commodities, it is possible to identify general problems which reduced the comparability of the data.

1. Problems of definition. There is considerable variation in the terminology used to identify enterprises, some countries being more specific in their definitions than others. In other cases, the problem is not one of definition but of genuine variations in the kinds of enterprise practiced.
2. Problems of coverage. For comparatively few enterprises (although they may be the most important) was there a return for each country in the Community.
3. The years to which the data refers varies principally between 1971 and 1973 although some data does refer to earlier years. Variations in weather and input and output prices between these years makes comparison difficult.



TABLE V CROP ENTERPRISES RANKED BY GROSS MARGIN PER HECTARE IN THE INDIVIDUAL COUNTRIES PARTICIPATING IN THE STUDY

<u>Belgium</u>	<u>Denmark</u>	<u>F.R. Germany</u>	<u>France</u>	<u>Sugar Beet</u>
Potatoes	Sugar Beet	Sugar Beet	Sugar Beet	Sugar Beet
Sugar Beet	Potatoes	Potatoes	Potatoes	Maize (1)
Maize	Wheat	Wheat	Wheat	Potatoes
Wheat	Barley	Maize	Maize	Wheat
Barley		Barley	Barley	Barley
<u>Ireland</u>	<u>Italy</u>	<u>Netherlands</u>	<u>U.K.</u>	<u>Potatoes</u>
Potatoes	Sugar Beet	Potatoes	Potatoes	Potatoes
Sugar Beet	Potatoes	Sugar Beet	Sugar Beet	Sugar Beet
Wheat	Maize	Wheat	Wheat	Wheat
Barley	Barley	Barley	Barley	Barley
	Wheat			Maize

(1) In most years Potatoes would have a higher gross margin than Maize in France but low prices in the survey year resulted in a low gross margin. The ranking in most years would be Sugar Beet, Potatoes, Maize, Wheat and Barley.

4. In many cases the data was reported not to be entirely representative of national levels of performance. Frequently it referred simply to what is available.
5. In some cases no national data was available; only results from particular areas of the country.
6. The size of the sample of farms used to calculate gross margins in some situations was too small to allow confidence in raised figures.

## CROPS

### Wheat

This crop provides a good example of differences in definition and degree of precision in identifying the enterprise. The following were the enterprises identified by the different countries.

France	Hard wheat, soft wheat
Italy	Hard wheat, soft wheat
Netherlands	Winter wheat
Germany	Wheat
Belgium	Wheat
U.K.	Winter wheat, spring wheat
Ireland	Wheat
Denmark	Grain

The variation in gross margin between hard and soft wheat was very small for France but for Italy the variation is substantial. These are the only two countries where hard (or more accurately durum) wheat is grown. The gross margin for winter wheat in the U.K. was 30% higher than for spring wheat so it may again be important to identify between winter and spring sown cereal crops.

The data was defective in other ways. The Italian data was based on the evidence of very few farms and cannot therefore be regarded as representative in any way. The Belgian data was only based on 19 farms and is also of dubious validity. The data for Denmark refers simply to 'grain' but it was claimed that little difference existed between individual cereal gross margins.

If one ignores these objections and calculates the weighted Community gross margin on the basis of existing fragmentary information then the Community Gross Margin for Wheat amounted to 312 U.A. per hectare . A further difficulty with data which refers principally to the years 1971/72 is that it was collected at a time when there were substantial differences in price between the existing 6 members and the U.K., Denmark and Ireland. Differences in individual country gross margins may therefore be partly or largely a function of different product price-levels. In so far as these variations in prices may be expected to diminish, the gross margin figures quoted in this study may now be misleading.

#### Barley

A full set of data for Barley was available, but only the U.K. and Germany completed a return for winter barley. Three countries referred simply to barley. The data for Italy was said to be not at all representative of average national levels of production but all other countries described the data as either moderately or entirely representative of national figures. The lowest sample size was Belgium with 31 and for Denmark it has been necessary to use again their return labelled 'grain'. The weighted gross margin for the Community for Barley was therefore 272 U.A. per hectare. The data refers to a spread of years between 1971 and 1973.

#### Oats

There were no returns for Oats from France, Italy, Belgium or Denmark. It is not therefore possible to calculate Community gross margins. The oats acreage of the '9' in 1972 was 3,046,000 hectares and of this 1,395,000 hectares or 46% was grown in the countries for which no gross margin data was presented. It would be particularly important to obtain figures for France with 948,000 hectares if aggregated gross margins were to be prepared.

#### Grain Maize

There were no returns for Maize from Ireland, Denmark or the Netherlands. These countries are however insignificant growers of the crop. The biggest grower by far is France with 1,882,000 hectares and only Italy with 721,000 hectares and Germany with 118,000 hectares also grow the crop on a large scale. The Italian data refers partly to a sample of unknown size and is said to be not at all representative of national levels of production. The Belgian data refers to only 9 farms, and the U.K. data is synthesised from planning handbooks but both these countries are insignificant

growers of the crop. The aggregated Community gross margin for Grain Maize on the basis of the study figures was 429 U.A. per hectare.

#### Potatoes

Each of the participating countries produced a return for potatoes but only in U.K. was there a separate return for early potatoes. The Netherlands had a special category of industrial potatoes (for starch manufacture) and had also a separate enterprise, 'seed potatoes'. The data was generally speaking thought to be representative of national levels of production, but Italy must again be an exception to this rule - the data refers to 1969, the size of the sample is unknown and the region is not representative of the whole country. The Community gross margin for ware potatoes was 721 U.A. There was a considerable range in performance. The highest gross margin was recorded in the Netherlands (1542) and the lowest in France (334).

#### Sugar Beet

Data was available from all eight countries but the data from the Netherlands was not thought to be representative of national levels. The size of the Italian sample of farms was unknown but otherwise the data was thought to be moderately representative. The Community gross margin was calculated at 674 U.A.

#### Other Crops

There are no other crops for which a relatively complete set of data is available, although the most frequently occurring of them were:-

Field Beans  
Rape  
Cauliflower  
Hops  
Tobacco

#### Field Beans

Data on this crop were provided by Germany, U.K., and Denmark, in each case a relatively large sample of farms was used and the data was described as entirely or moderately representative of national levels. There was a wide variation in the gross margin ranging from 218 U.A. in

Germany to 107 in the U.K. This was principally a result of lower yields and prices in the U.K., although specific costs were also lower in the U.K.

### Rape

Five countries completed questionnaires for rape although only in the U.K. was there a distinction made between the winter and summer variety. The Belgian data was based on only two farms and cannot therefore be used with confidence and the figures for the Netherlands were said to be 'not at all' representative of national levels of production. The data applied to a period of four years between 1969 and 1973.

There was again a wide variation in gross margins as the following table shows.

TABLE VI INTER-COUNTRY VARIATIONS IN RAPE DATA

<u>Country</u>	<u>G.M.I</u>	<u>Yield</u>	<u>Specific Costs I</u>
France	242 U.A.	22	145 U.A.
Netherlands	485 U.A.	30.0	109 U.A.
F.R. Germany	313 U.A.	22.8	146 U.A.
Belgium	460 U.A.	26.5	127 U.A.
U.K.	153 U.A.	21.6	59.5 U.A.

Although yield and cost variations explain some of the differences in the levels of gross margins, clearly different levels of product prices are responsible for much of the inter-country differentials.

### Cauliflowers

Four countries completed returns for cauliflowers - France, Italy, Germany and Belgium. The quality of the data is not however good. The French and Italian data was based on very small samples and the size of the Belgian sample was unknown. The actual gross margins discovered, ranged from 671 U.A. per hectare for France to 8887 U.A. in Belgium (the latter did refer to a situation where two crops were taken in one year). Clearly in view of the poor quality of the data and the different systems of production used, few conclusions can be drawn about this crop.

### Tobacco

Gross margins were obtained for this crop in France, Italy, Germany and Belgium. It is not grown on any scale in Eire, U.K. or Denmark so in fact the coverage may be reasonably complete. The quality of the data is

however not good, due to inadequate samples. The gross margins obtained ranged from 1035 U.A. per hectare in one Italian Province to 5296 U.A. in Germany.

### Hops

Only three returns were obtained for hops. The French and German data was said to refer to farms of above average performance and the Belgian data was based on only 2 farms. The three gross margins obtained were 2110 U.A. per hectare (France) 2583 U.A. per hectare (Belgium) and 3167 U.A. per hectare (Germany).

### Horticultural Crops

The production of aggregate gross margins for horticultural crops is a more unrewarding task than producing data on agriculture. Additional complications such as double cropping, production in and out of doors, use of irrigation, etc. make the need for detailed specification of the enterprise essential, if comparisons are to be made. The enterprises have rarely been identified in this study in sufficient detail to make meaningful comparisons possible. The most commonly occurring horticultural crops were outdoor tomatoes, apples and pears. The difference in gross margin for outdoor tomatoes are difficult to believe as having originated from differences in efficiency or factor and product prices. The Dutch gross margin on indoor but unheated tomatoes stands at 17,460 U.A. whilst the equivalent figure for Belgium is 2,583 U.A. and for France 1025 U.A. The latter are more in line with the average of seven Italian Provinces for outdoor tomatoes of 1,714 U.A.. Clearly there must be major differences in system involved here. This is revealed in fact by examination of the relationship between gross margin and the total value of production. If one calculates gross margin as a % of the total value of production the Dutch figure is quite low.

The data for apples and pears appears to be rather more useful. The arithmetic mean of apples was 2,372 U.A. per hectare and for pears it was 2,868 U.A. There was still however wide variations between the average values of individual countries, and it does not appear useful to aggregate the data any further.

Summary of Crop Data

The crops for which aggregated gross margins can be presented with some degree of confidence, together with weighted average gross margins for the Community are listed below:-

TABLE VII GROSS MARGINS PER HECTARE

	<u>Units of Account</u>
Wheat	312
Barley	372
Maize	427
Potatoes	721
Sugar Beet	674

It is important to re-emphasise what these figures actually refer to. They have been derived from data from eight countries which have been collected in a variety of ways, and which in many cases cannot be regarded as a representative sample. They refer principally to the period 1971/73 when prices were different to those prevailing now, and when the range in prices between the existing six members of the E.C. and the three others was greater than it is now. The gross margin data from crops which has become available as a result of this study do not therefore seem adequate for the purposes of making meaningful comparisons between countries and certainly do not seem to be of sufficient quality to enable further manipulations to be made. The principal general problems are that (1) enterprises are not identified on a common basis and (2) there is a variation in the coverage of enterprises. There are particularly important inadequacies in the collection of gross margin data in Italy where none of the information presented can be regarded as representative of national levels of achievement and the Belgian data which, despite claim for the most part that it was 'entirely' representative of the national farm, was usually based on such small samples that the validity of the data must be seriously questioned. There was also the belief in the U.K., France and Denmark that the farms for which data was available were probably of higher than average levels of modernity and that therefore some reservations were appropriate as to the validity of the sample. With all the crop enterprises there is the problem that differences in gross margins might occur for a number of different reasons - some of them not particularly related to

farming efficiency. Nevertheless it is worth stressing that there are only four general reasons why gross margins will differ as between (and in) individual countries:-

- (1) Quantity of output (yield)
- (2) Price of output (value)
- (3) Quantity of variable inputs
- (4) Value of variable inputs

On the input side, the available data in many cases does not permit us to distinguish between quantity and price of inputs used, whereas in most cases we do have both quantity and price of output. The following table shows the yields of the main arable crops grown in the E.C. in quintals per hectare.

TABLE VIII YIELDS OF CERTAIN ARABLE CROPS (PER HECTARE)

	<u>Wheat</u>	<u>Barley</u>	<u>Maize (grain)</u>	<u>Potatoes</u>	<u>Sugar Beet</u>
F.R. Germany	44.5	40.8	43.5	290	434
France	38.0	38.0	60.0	312	501
Italy	28.2	39.2	66.5	300	433
Netherlands	49.7	42.6	-	442	477
Belgium	49.4	44.0	61.2	322	479
U.K.	43.7	39.8	43.7	270	396
Ireland	38.6	36.6	-	150	301
Denmark	42.1 <sup>1</sup>	42.1 <sup>1</sup>	-	228	384

<sup>1</sup> The Danish data did not distinguish between wheat and barley crops but indicated that performances were likely to be broadly similar.

In order to remove the large effects which differences in produce prices have, it would be necessary to recalculate the gross margins using a standard or average price for all countries. The difficulty is in deciding which is the most appropriate price to use. The straight average price for all nine countries now members of the Community in 1971 was 9.09 Units of Account per quintal. Recalculating gross margins for wheat on the basis of that price gives the following results:-



TABLE IX RECALCULATION OF WHEAT G.M.'s USING SINGLE COMMUNITY PRICE

	<u>Av. Yield</u>	<u>x</u>	<u>Av. price</u>	=	<u>Value of Output</u>	-	<u>Sp. Costs</u>	=	<u>G.M.</u>	x	<u>Crop Area</u>
											<u>000 h's</u>
F.R. Germany	44.5		9.07		404		113		291		1626
France	38.0		9.07		345		113		233		3969
Italy	28.2		9.07		256		107		149		3618
Netherlands	49.7		9.07		451		100		351		156
Belgium	49.4		9.07		448		120		328		213
U.K.	43.7		9.07		396		58		338		1127
Ireland	38.6		9.07		350		99		251		68
Denmark	42.1		9.07		382		52		330		135

Community weighted gross margin for wheat = 239.8 U.A.

The above recalculation has the effect of raising the gross margins of the three countries who were not at that time members of the Community and depressing the gross margins of the existing members. The Community Gross Margin falls from 312 U.A. (as previously calculated) to 240 U.A.

If current prices were used (say 14.69 U.A.) a completely different result would be achieved. Whilst the changes in cereal prices in recent years have been particularly marked there is no doubt that a general problem exists in that there is a time lag in most countries of two years between the time when production is actually taking place on the farm and when the gross margin data is actually published concerning those transactions. If these results from individual countries are to be collected and processed by the Commission before Community Aggregates can be estimated then an even greater time lag is implied. In conditions of instability in world markets and rapid inflation in input and output prices there is clearly a problem in obtaining data which provides useful guidance as to present levels of performance and even more important, which provides a basis for planning, either by farmers or policy makers in agriculture.

#### LIVESTOCK ENTERPRISES

It is generally speaking more difficult to prepare gross margin data for livestock enterprises than for crops. The additional problems may be summarised as follows:-

- (1) The use of home grown cereals in feeding livestock makes it difficult in some cases to identify accurately total feed costs.
- (2) Where livestock enterprises use grass or other forage crops, there may be difficulty in establishing variable forage costs and in allocating it to the appropriate livestock enterprise.
- (3) There are problems in the valuation of growing animals.
- (4) There is much greater diversity of system within any individual livestock enterprise than with most crops.
- (5) Gross Margins may refer to different periods of time e.g. more or less than a single financial year.

The Gross Margin data for livestock which was prepared in this study referred principally to the following enterprises:- Dairying, Beef fattening, production of fat sheep, laying hens, fat pigs and broilers. There were some important gaps in the data. The most important of these were:-

- (1) that no summary sheets were available from France for livestock enterprises other than milk and beef systems. This does not mean that Gross Margins for France could not be prepared but it did mean that it was difficult to assess the meaningfulness of the data. A great deal of regional data was presented by the French expert but no adequate basis of aggregation was thought to exist.
- (2) only the U.K. and Germany prepared gross margins for the raising of young dairy stock which is an important activity in European agriculture.
- (3) Italy was able to provide data for dairying and beef only although it has large populations of other livestock types.
- (4) aspects of the general problems 1 - 5 were encountered, particularly problem 4 (see pp. 41 and 43).
- (5) some countries provided data on a per hectare basis and others on a per head basis. Rarely were both provided.

A summary of the main features of the livestock gross margins now follows on an enterprise basis.

### Dairying

There were returns from all countries for dairying. The Netherlands, Germany, U.K. and Ireland indicated that it was entirely representative of national levels, but in all other countries there were reservations of some degree. There was a spread of time in the results from 1970/71 for Denmark<sup>(1)</sup> to 1973 for Germany and Italy. The Netherlands provided data only on a per hectare basis and there was no dairying data from Belgium at all (apart from composite milk/beef systems). The gross margin for the Netherlands has been converted onto a per head figure by making certain assumptions as to stocking rate. It was not possible to express 'Community' figures on a per hectare basis as only four countries had such data available. A Community Gross Margin of 299.7 U.A. per head was calculated. The range of values was from 526 U.A. per head in the Netherlands to 239 in Ireland. It should be pointed out that the duration of the time period was not always clearly specified here. It has been assumed that the data in each case referred to a year but it is possible that some countries may have calculated gross margins per lactation rather than per calendar year.

### Beef

Beef enterprises on farms probably vary more than any other enterprise. Fattening periods for example may vary between one year and three. In these circumstances it is very difficult to make any meaningful comparisons or aggregations of the data which has been prepared. The U.K. data was certainly most complete in terms of close specification of the enterprise and nine different systems were identified. The main variation between these nine systems were in the degree of intensity in terms of land use and whether the final fattening was done in yards or off grass. No other country had data of comparable detail, and most in fact simply referred to 'beef' without any closer enterprise definition. In these circumstances the weighted average which is quoted below is of very limited use. In most cases per head figures were available and these ranged from 50 U.A. per head in U.K. to 203 U.A. in France. There is some doubt again however whether the time period was always a year or whether some data referred to the fattening period. There is some difficulty in distinguishing between dairy stock and

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1. Denmark in fact provided data for two years 1970/71 and 1971/72.

beef stock in the livestock population figures for some countries, so for beef the gross margins have been raised by total slaughtering in the countries concerned. The weighted average gross margin calculated on this basis was 147 U.A. per head. It should be re-emphasised however that in terms of the quality of the data and the range of different systems included this figure does not give a useful indication of the average returns of any individual beef system.

### Sheep

The sheep population within the E.E.C. is concentrated in U.K. (17,557,000) followed by France (10,218,000) and Italy (1,805,000). No sheep data was available from Italy, but the gross margin per head in the U.K., France and Germany was very similar 22, 20 and 21 U.A. per head respectively. In Ireland it was rather lower at 13 U.A.. The German data was based on only 15 farms. The average gross margin weighted by sheep population in the countries concerned was 20.6 U.A. per head.

### Pigs

The same can be written to some extent of pigs as was written for beef previously. There is a wide range of different pig systems, and indeed, of pig products. There is a separate market for pigs to produce pork, bacon and for manufacturing pigs into other processed products. With the exception of the U.K. the data was inadequate for the purposes of identifying pig systems. It was in most cases however possible to distinguish weaned pigs and fat pigs. The weighted gross margin for fat pigs was 14.2 U.A. per head. The range extended from 4.3 U.A. per head in the U.K. (for porkers) to 21.0 U.A. in Germany.

### Laying Hens

No data for laying hens was available from France, Italy or Ireland. The weighted average from the remaining countries was 1.8 U.A. per hen. There was again a wide range from 0.6 U.A. per head in U.K. to 3.39 U.A. in Germany.

### Broilers

Data was available for broilers from Germany, France, the Netherlands Belgium and U.K. The average gross margin was 10.0 U.A. per 100 head.

The range extended from 17.5 U.A. for France to 5.8 U.A. in Belgium. The German sample was based on only five farms and the data was generally thought to refer to farms of above average standards of management.

### Conclusion

Table X indicates the data that has been used in calculating Community gross margins for each enterprise where this was possible. The limitations on extending this exercise further were considerable, and included the fact that not all countries presented data for all significant agricultural crops; that the data that was available was not comparable because of the variation in the enterprise definitions as between the different countries; and the unrepresentative nature of the data due to much of it emanating from small and non-random samples. In Italy especially there is at the moment no gross margin data which is in any way representative. Finally there is limited physical data in respect to the quantities of inputs involved, and sometimes in respect to quantities of output also, so there has been limited opportunity to interpret the reasons for the large variations that exist.

If the Commission decides that Gross Margin data would be useful for this kind of purpose then a substantial amount of standardisation in national procedures must be introduced. This should include a list of standard enterprise headings, a uniform procedure for calculating the physical volume of inputs and outputs. It should be recognised however that substantive improvements in the quality and quantity of the data will only be achieved by a large increase in the volume of resources devoted to the work. The collection and preparation of Gross Margin data is an expensive undertaking. It certainly involves a visit (perhaps several times a year) to each selected farm by expert personnel. The introduction of randomness into sampling procedures would also reduce the level of co-operation by farmers and hence increase the cost of the exercise. Only in the light of the actual beneficial uses to which such data would in fact be put can the Commission decide whether the incremental costs of collecting data would outweigh any additional benefits.

TABLE X. SUMMARY OF RESULTS FROM ENTERPRISES FOR WHICH COMPLETE DATA WAS AVAILABLE

CROP AND STOCK LEVELS REFER TO THE YEAR 1972

	GERMANY		FRANCE		U.K.		NETHERLANDS		BELGIUM		IRELAND		DENMARK		ITALY		COMMUNITY WEIGHTED	
	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.	Acreage '000 H	G.M. U.A.
<b>ENTERPRISES</b>																		
WHEAT (Per hectare)	1626	369	3969	315	1127	293	156	499	213	449	68	203	135	236	3618	279	312	
BARLEY (Per hectare)	1549	292	2691	302	2288	245	83	400	49	366	252	154	1412	236	167	329	272	
MAIZE (Per hectare)	118	348	1882	396	2	218	4	N/A	5	498	-	-	-	-	721	532	429	
POTATOES (Per hectare)	503	756	325	335	236	757	149	1542	45	940	14	534	29	373	144	619	721	
S. BEET (Per hectare)	331	793	443	564	190	670	113	940	101	751	34	236	95	554	242	669	674	
	'000 Head		'000 Head		'000 Head		'000 Head		'000 Head		'000 Head		'000 Head		'000 Head		'000 Head	
DAIRY COWS (Per Cow)	5511	356	8507	277	3482	265	1998	526	960	N/A	1894	239	1122	331	2638	269	300	
BEEF * (Per Beast)	4628	223	3917	203	3686	4946	925	N/A	760	135	907	110	482	59	3824	116	147	
PIGS (Per Sow)	19,969	210	11,455	1406	8589	7.6	6233	16.0	4282	902	1007	9.8	8864	6.5	7236	N/A	1402	
LAYING HENS (Per Head)	68700	3,39	56200	N/A	65498	0.6	17700	1.35	17785	0.3	4924	N/A	5843	2.30	56200	N/A	108	
BROILERS (per 100 birds)	22035	8.0	32000	17.0	49,730	9.6	34580	6.0	11706	5.8	5886	N/A	7639	N/A	11500	N/A	10	
SHEEP (Per Head)	908	21	10218	20	19557	22	375	N/A	60	N/A	2835	13	57	N/A	7805	N/A	20.6	

\* Beef G.M.'s are weighted by total slaughtering  
N/A Not Available.

SECTION IV

VALUE ADDED AND THE EXTENT TO WHICH GROSS MARGINS APPROXIMATE TO IT

The nature of value added

The concept of 'value added' can be applied to the production of a particular commodity, a particular firm or to a whole industry e.g. What value to a particular commodity, for instance, does a producing firm add to a commodity in the course of its progress towards a total and final exchange value? or, what value in the course of its total activities, by the use of resources permanently or temporarily 'fixed' in the business, has that business been responsible for over and above the value of resources bought in from other firms. Or, again aggregating still further, what contribution to Gross (or Net) National Product has been made by a particular industry over and above the value of resources 'imported' from other sectors. In other words, what is its Net Product?

Whatever the productive unit being considered (i.e. the individual product, the individual firm, or a whole industry) the notion of 'value added' is that of the contribution made by that unit, in the course of producing a good or a service, to the final value of that good or service. This value is calculated by subtracting the cost of materials and/or part finished goods, purchased from other 'units' from the market price of the good or service when it leaves the producing unit in question. It represents that unit's contribution, through the use of its 'own' various kinds of labour and capital to the ultimate exchange value of the good. Shackle has demonstrated the concept simply in his Economics for Pleasure<sup>(1)</sup> with a numerical example related to agriculture:-

A farmer, a miller and a baker each contribute in part to the production of bread worth, eventually say 100 units of account. Assume that the baker (and his staff) keeps 30 units and pays 70 units to the miller who in turn keeps 25 units and transfers 45 to the farmer. Then assuming that all of the farmer's resources were provided within the farm itself

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(1) pp 24/25

(including seed and fertilizer) the respective 'values added' would have been as follows:-

by the farmer	45 units
by the miller	25 units
by the baker	30 units
	100 units
Total	

The total value of production is thus 100 units and not the combined sale values (i.e. 45 + 70 + 100 = 215) which would have involved double counting. It is in this chain-like way that total value accrues and which has provided the basis for the charging and collection of Value Added Tax. <sup>(1)</sup>

Having paid for materials (and/or part finished goods) this value added which accrues to any firm is available to meet the following broad categories of outgoings:-

- (a) Depreciation reserves for subsequent reinvestment
- (b) Rent to landlords
- (c) Wages to employees
- (d) Profits to owners for management and use of capital
- (e) Taxation (also paid by (b) and (c) as individuals)

Value added in the Agricultural sector

In terms of national accounting procedures currently employed

(1) Value Added Tax, like other forms of indirect taxation is a tax on the consumption of goods and services (other than those in exempt categories) in which each firm in the chain of production acts as a tax collector submitting to the tax authorities the difference between tax they have collected and tax they have paid i.e. tax on their value added. Thus, if in the previous example, all transactions happened to be taxed at 10% the situation would be like this:-

	Buys at	Sells at	Difference	Keeps (Value Added)	Submits in Tax	% of his own Value Added
	_____	_____	_____	_____	_____	_____
Farmer	Uses 'own' resources	45 + 4.5 (49.5)	49.5	45	4.5	10%
Miller	49.5	77 (70 + 7)	27.5	25	2.5	10%
Baker	77.0	110 (100 + 10)	33.0	30	3.0	10%
			Total	100	10.0	10%

Thus the total tax paid by consumer to baker and submitted to tax office by three producers, in instalments, is 10% of the total value added of 100.



within the Community, value added by the agricultural sector is, in broad terms, assessed by way of the following calculations:-

- (1) Value of Production (that actually leaves the national farm)  
( = sales, changes in stock valuation, on the farm consumption of food, services and other processing).

Minus

- (2) Inputs (purchased from outside the farm sector)  
( = 'imported' seed, livestock and livestock feed, as well as fertilizer, pesticides, fuel, repairs and maintenance, professional services and sundries).

= (3) Gross Value Added at market prices.

Minus indirect taxes, plus subsidies

= (4) Gross Value Added at factor cost.

Minus depreciation of buildings and equipment

= (5) Net Value Added at factor cost, this sum being available to meet

Rent

Wages

Interest

Farm Income (as defined below)

plus any other 'operating surplus' or reserves.

The ability to calculate this figure arithmetically (i.e. 'net value added at factor cost') depends essentially upon having sufficiently itemised national accounting data to make the necessary calculations. There are, generally speaking, no logically indefensible procedures involved,<sup>(1)</sup> and the same kind of calculation, although differing here and there in detail, can, without difficulty be derived from most whole-farm accounting schemes. Such schemes are usually designed to produce a residual measure of Farm Income (or Net Farm Income) which indicates the reward to farmer and wife for their labour, management and investment and it is a simple matter to add back the cost of rent and hired labour. The resultant Net Product is a virtually identical concept to that of Net Value added (or Net Domestic Product) just discussed in the context of national accounting. Both

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(1) The problems of changing definitions and procedures and of the quest for increased accuracy in 'economic accounts for agriculture' have recently been discussed in an article of that name by Snowdon and Roberts in Economic Trends No. 235, May 1973.

concepts measure the 'value added' to other people's resources by farmers, farm workers and landlords - but for different accounting units. To use data drawn from farm accounting schemes to arrive at national figures does, of course, present its own raising problems, but there are no inter-farm transactions to be eliminated as in the case of steps 1 and 2 described on the previous page.

#### Value Added and the Gross Margin

The gross margin as traditionally understood goes, on the one hand, beyond this concept but, on the other, falls short of it: it goes beyond in the sense that as a tool whose prime use has been to compare the 'profitability' of different enterprises within a single farm firm, it is concerned with the total production from that enterprise whether it is sold, to whomever it is sold and whether it is consumed on the farm - by animals or by human beings. Thus in the context of this survey items 1.3 and 1.4 on the data sheets - 'total value of production' - means just that: the total monetary value of all physical production however it is disposed of, and in this sense, therefore, 'production' has a meaning that is different from when it is used in national or whole-farm accounting procedures. On the other hand, deductions from this amount are by definition confined to costs which can be both apportioned to individual enterprises and will vary in direct proportion to unit changes in the scale of that enterprise, <sup>(1)</sup> e.g. feedingstuffs and seed, including those produced on the farm in question, fertilizer, sprays, livestock (if not allowed for in the output calculations) vet. and medicines, casual labour and contract services (of the appropriate 'variable' type), fuel and other small enterprise-linked sundries (e.g. twine). <sup>(2)</sup>

The gross margin in this form, therefore, differs from the 'value added' concept principally in that certain costs that were taken into account there, but which are not believed to be allocatable in the sense defined above, are not taken into account. These items coincide with items (d) and (e) of the German expert's fivefold classification of costs

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(1) Whether these are confined or not to costs of this kind that are incurred by all farmers need not be an issue at this point.

(2) In practice, in farm management work, some of the smaller of these items and least easily allocatable, tend to be ignored and therefore left in the fixed costs.

i.e.

- (i) the depreciation and maintenance of specialised buildings and machinery
- (ii) the depreciation and maintenance of general buildings and machinery
- (iii) other services and general farm overheads for which there is no sound basis for apportionment.

The questions of interest, rent and wages would come into the calculation here because they form part of the residual value added and not part of the costs that have to be deducted to arrive at it.<sup>(1)</sup>

The notion of Gross Margin II used in this survey - and arrived at by deducting from Gross Margin I all operating costs, contract charges, depreciation and repairs of strictly specialised machinery and buildings represented a further move towards the value added concept - but still leaves unaccounted for items (ii) and (iii) above - not to mention the fact that item (i) was not once available in its required form.

Thus, only in a fairly crude way could it be argued that Gross Margin I approximates to value added. It is true that it does (fairly simply) provide a measure of the value added to some of the major inputs introduced from outside the 'enterprise' in question (i.e. seed, feed, fertilizer, livestock, sprays and certain sundries). And if only a crude measure is required it may serve some purpose. But to designate this as 'value added' in the strict accounting sense would be to attribute to the farm (i.e. the farmer, his staff and his landlord) part of the value that in reality has been added to output by the sectors of the economy producing farm equipment, machinery, buildings and professional services of several kinds. Thus the gross margin proper will always exceed Value Added. Gross Margin II, if it could be reliably calculated, and if it did not raise methodological objections that would be firmly held by most users of the gross margin tool in management work - would go a step nearer to the value added concept but would still, inevitably, stop short of it.

The precise extent to which the gross margin for each and every agricultural enterprise exceeds the value added is virtually impossible to know. The unavailability of data and methodological problems combine to militate against having such knowledge, and it is clearly not within the scope of this present study to provide it.

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(1) The possible exceptions to this statement are casual labour and contract work which can be variable costs in the strict sense of the term, but whose worth might also be thought of as part of the value added.

In order, however, to get some indication of the general relationship between these two measures use is made, in Table XI, of data relating to the East Midlands of the United Kingdom, published by Nottingham University. The data relate to the 1972 harvest year and to whole-farm situations of different kinds rather than to single enterprises. It is however some of the only data published in the U.K. which presents whole-farm financial results in a gross margin style, and which show individual cost items in sufficient detail to permit the 'Value Added' to be calculated.

The ratios derived from this data suggest that for numerous farm systems in the U.K. value added could be about three quarters of the conventionally calculated total gross margin for the farm, the average ratios for all farms in the sample being 77%. When the fixed costs tend to be low (as in the case here of livestock rearing farms) this ratio could be higher - and clearly there will be many differences on this score in an agricultural community as diverse as the European one. It would not therefore be suggested that something like a 75% relationship necessarily holds good for all enterprises within the Community, especially as the Nottingham data relate on whole farm data and not on individual enterprise data.

Nevertheless it is interesting to note that the average figure derived from the Nottingham data, for total gross margin as a percent of total gross output amounts to 71 and that this is not far out of line with the results obtained from many individual enterprises in this study (see Section II). This is not to suggest that there is not considerable range in the figures derived from this Study, both between and within enterprises, depending on performance levels, variations in systems and in price and cost structures in the different countries. Typically, for instance, cereals reflect the situation in which variable costs are low in relation to gross output and, therefore, to gross margin, and in this case, gross margins of between 70 and 80% of gross output are not untypical. Intensive cash crops (e.g. sugar beet, potatoes and vegetables) and dairying all have both higher gross outputs and higher variable costs per acre than do cereals, but the difference between the two is relatively lower than is the case of cereals and a ratio of 50-65 is more typical. For extensive livestock (e.g. sheep with very low variable costs) the ratio

TABLE XI FINANCIAL RESULTS IN THE EAST MIDLANDS OF THE U.K.  
(£ per farm 1972)

Type of Farm	Dairying	Mixed (with milk)	Cash Cropping	Mixed (no milk)	Livestock Rearing	All farms
Sample No.	41	42	75	47	8	213
Gross Output	22,909	34,544	29,458	25,205	29,671	28,270
Variable Costs	8,535	9,560	7,674	8,184	6,617	8,285
Gross Margin	14,374	24,984	21,784	17,021	23,054	19,985
Fixed Costs	6,893	14,027	12,513	8,205	8,989	10,646
Net Farm Income	7,481	10,957	9,271	8,816	14,065	9,339
Regular Paid Labour	2,069	4,959	4,034	2,535	2,948	3,467
Rent (and rates)	1,246	2,938	3,136	2,169	2,843	2,509
Source: University of Nottingham						
<u>Calculations Based on this Data</u>						
Value Added*	10,796	18,854	16,441	13,520	19,856	15,315
Value Added as % of Gross Margin	75	75	75	79	86	77
Gross Margin as % of Gross Output	63	72	74	67	78	71
Value Added as % of Gross Output	47	55	56	54	67	54
Difference between G.M. as % of G.O. and V.A. as % of G.O.	16	17	18	13	11	17
Fixed Costs as % of Gross Margin	48	56	57	48	39	53

\* This is an approximate calculation. For a strictly accurate measure of value added, refinements would be necessary.

may again be high and correspondingly low for intensive enterprises like pigs and poultry.

Calculations based on the Nottingham data suggest that Value Added as a percentage of Gross Output could generally be some 15 - 18% lower than for the corresponding relationship between Gross Margin I and Gross Output. The suggestion is also that this difference may be slightly higher on arable farms than on livestock ones. The scope of the information collected during the course of Study P146 does not permit us to make similar statements in respect to that study. It has already been noted, however, that Gross Margin II represents a step towards 'value added' and in the interest of making the maximum use of the data available in this study the Gross Margin II data provided by the German expert has been shown in Table XII where both measures of Gross Margins (I and II) have been expressed as a percentage of 'total value of production' and the difference between the two percentages calculated for a wide range of enterprises. Overall, the differences are not dissimilar from those derived from the Nottingham data and again the difference tends (at least so far as agriculture, as opposed to horticulture is concerned) to be larger for arable enterprises than for livestock ones. This tendency results from the fact that a greater proportion of the total cost structure for an enterprise is absorbed by the conventional variable costs with the more intensive enterprises (e.g. concentrate consuming livestock and intensive arable crops) than it is in the case of extensive enterprises like the cereals. This suggests, therefore, that the difference between value added (if it were known) and gross margin would be likely to be greater in the case of extensive enterprises (like cereals) than with the more intensive ones.

#### The facts and the alternatives

The author would conclude from this analysis that policy makers seeking to extend the gross margin concept so as to provide an instrument for measuring the 'value added' in agriculture per product may be helped to recognise certain facts and then to consider certain alternatives.

The facts would appear to be, firstly, that the gross margin in its conventional form is not an accurate measure of value added. It will always be larger than the value added which, depending on the level of

TABLE XII GROSS MARGIN II AS A % OF TOTAL VALUE OF PRODUCTION  
 compared with similar calculations in respect to G.M.I  
 (Data from the Federal Republic of Germany only)

Product	1 Total Value of Production  DM per ha or per head	2 Gross Margin II	3 G.M. II as % of Total Value of Production	4 G.M. I as % of Total Value of Production	5 Difference between cols 4 & 3
Wheat	1726	1010	59	75	16
Winter Barley	1546	853	55	73	18
Spring "	1324	742	56	77	21
Oats	1268	673	53	75	22
Rye	1270	666	52	75	23
Maize	1867	890	48	65	17
Spring Grains	1218	652	54	77	23
Field Beans	1105	488	44	69	25
Rape	1658	830	50	66	16
Sugar Beet	3710	2344	63	75	12
Potatoes	3786	2199	58	70	12
Carrots	3820	2135	56	67	11
Vining Peas	2530	1065	42	71	29
Green Beans	2970	1251	42	70	28
Cabbage	4290	3115	73	80	7
Cauliflower	11440	6050	53	58	5
Tobacco	21200	14540	69	87	18
Hops	15111	5831	39	73	34
Asparagus	15600	13435	86	91	5
Apples and Pears	7592	4107	54	68	14
Grapes	18750	13010	69	83	14
Strawberries	31500	20655	66	70	4
Dairying (Per Ha)	3005	1450	48	60	12
Beef (Per Ha)	2747	1014	37	51	14
Dairying (Per Cow)	2062	996	48	60	12
Dairy Heifers (Per Head)	1610	632	39	55	16
Veal (Per Head)	410	77	19	21	2
Beef ( " " )	1544	565	37	50	13
Suckler Cows (Per Cow)	721	329	46	65	19
Sheep (Per Ewe)	151	41	27	48	21
Pig Breeding (Per Sow)	1387	622	45	51	6
" Fattening (Per H'd)	250	65	26	30	4
Poultry					
- Eggs (Per Hen)	37.15	9.55	26	32	6
- Broilers (Per Bird)	2.20	0.14	6	13	7
Dairy & Beef (Per Ha)*	2713	1288	47	60	13
Dairy & Beef ( " " )**	2786	1229	44	57	13

\* Mainly Milk

\*\* Milk and Beef

output and the corresponding cost structure of a particular enterprise, could often amount to only about three-quarters of the gross margin figure. Secondly, the Gross Margin II, as defined in this study represents a move towards 'value added' but still falls substantially short of it. Not one of the eight countries involved were able to provide the information as requested and most (if not all) expressed firm methodological objections to the concept. And thirdly, value added figures - or something very close to them - are readily available from many Farm Accounting Schemes. Similar 'net margin' figures are sometimes available from individual enterprise costings but these involve many arbitrary decisions in the allocation of costs (not necessary in whole-farm analysis) and are not usually available on a regular comprehensive basis.

Faced with these facts the alternatives for anybody seeking to derive a value added measure from gross margin data would appear to the author to be fivefold:-

(i) To reject the whole idea on the grounds that the gross margin (in the form that it is traditionally collected, published and used) does not really provide a measure of value added at all.

(ii) To accept that it does however provide a measure which (even if it overstates) does not depart too far from the true measure of value added, and therefore to use it in its existing form.

(iii) To make modifications to the gross margin on the basis of

(a) the collection of additional data along the lines of Gross Margin II in this study or by

(b) standard adjustments for each enterprise based on pre-determined correction factors.

(iv) To deduct, more precisely, from gross margins the appropriate items derived from enterprise studies (if available) or from whole farm studies. In the latter case it might be assumed (as suggested by the French expert) that cost structures on specialised farms are not untypical for the cost structures of similar enterprises on mixed farms.

(v) To make arbitrary decisions about the allocation of the appropriate costs to particular enterprises on the basis of some agreed convention e.g. output structure.



The first of these alternatives may seem altogether too negative especially in the context of policy making where the need may, inevitably, be for 'some figures' rather than 'none at all'. The second alternative is a simple and practical one but the figures used would be known to be somewhat inaccurate. The remaining alternatives, all involving some degree of adjustment to the gross margin would provide answers, but each in its different way would represent a known departure from fact. The choice between these alternatives would presumably be governed by the users objectives and by how accurately he felt the calculation should be for his purposes. The most promising choice for many users and purposes would probably be between the second alternative (i.e. using readily available figures with a known but not too large degree of inaccuracy) and an alternative like (iii) or (iv), involving simple routine adjustments that could be shown to have reasonable foundation in other sources of information. Any other choice seems likely to introduce into the results either an unacceptably fictitious element or an unjustifiably high cost of data collection.

#### Intermediate Measures

Section IV of this Report has been specifically concerned with the concept of value added and with the potential use of gross margins in the assessment of that value. Gross Margin I and Gross Margin II have both been considered and it has been noted that the concept of Gross Margin II adopted for this Study represents a step from the conventional gross margin measure in the direction of, but stopping short of, Value Added.

This procedure, and indeed much of the discussion that has surrounded this Study, has raised the question as to how many separate and measurable steps can be taken within the range that lies between Gross Margin I and Value Added, and indeed beyond Value Added towards an ultimate Net Income calculation. Coupled with this question is an important second one: how useful would these various measurements be assuming that they could be calculated?

The difficulty in considering these two questions is that they present 'a chicken and an egg' situation. Which of them comes first? Should one consider every possible measurable step that can be taken along this

range - and then look for ways of using the results, or alternatively, should one identify areas of policy in which descriptive and analytical tools are needed, and then devise the tools. It was certainly in this latter way that the Gross Margin originated in the field of farm management. It provided the means for the consideration of farming adjustments by employing the principles of marginal analysis rather than by relying on comparative analysis based on average ratios. In the same way Net Income calculations have been developed and refined to answer policy and more global questions.

In a purely mechanical way, of course, the possibilities of measurement are endless. Costs over and above the normally accepted variable costs (i.e. Specific Costs I) could be added, and measured, step by step until finally the Net Income figure was reached. But what points along this line would it, in fact, be useful to measure? In the opinion of this author it is not an accident that there have been no hitherto generally recognised and commonly used concepts other than gross and net margin (Net Income) and, of course, Value Added. The conventional Gross Margin is achieved by deducting only the costs that vary directly with the level of output. Gross Margin II or some other intermediary measure would involve including costs that vary indirectly with the level of output. For the purposes of planning or supply forecasting this could therefore provide misleading information and from the conceptual point of view is extremely unsatisfactory. By contrast the gross margin has validity in marginal analysis. Net Income has validity in full-cost accounting terms, while Value Added measures what its name implies. Other points along this line would seem to have dubious value in that conceptually they do not represent recognisably meaningful situations; their calculation depends upon arbitrary decisions about the allocation of joint costs between several uses and it would again seem no accident that there was no reliable information forthcoming in this study from any country that permitted the calculation of Gross Margin II in the previously defined way. In the few cases where Specific Costs II were recorded they represented an inadequate (in terms of the definition adopted in this Study) adaptation of whole-farm full-cost analysis; and the further one advances along the build up towards a total cost and a statement of net income the more arbitrary are these adaptations likely to be. The possibilities might indeed be likened, literally, to a series of stepping

stones across a stream which collectively are useful in getting from one side of the stream (Gross Margin I) to the other side (Net Income). To be left in mid-stream, however, on any one of them, would be to require urgent help!

One such stepping stone has been the Gross Margin II, and in the context of what has been attempted in this study it has been a useful working definition. It would, in this writer's view, however, be a mistake to encourage the continued use of the term gross margin in anything but its conventionally accepted sense i.e. the Gross Margin I with the inclusion of all variable costs or only those incurred by all farmers, depending on its use. Even that term has been one that has caused confusion and misunderstanding in the farming industry at large and any further elaboration of its use could cause further confusion and annoyance.

In support of the views expressed here it should be noted that no firm evidence was offered by any of the experts taking part in this study of the use in policy type work of 'intermediate' measures of the kind discussed in these paragraphs. Neither in discussions with these experts were proposals forthcoming as to how this might be done. The emphasis remains on Net Income calculations and the conventional Gross Margin and in the following Section of the Report the potential value of this measure will be considered in three areas of policy work that are of special interest to the Commission - the forecasting of agricultural supplies, price fixing and farm classification. If certain intermediate measures are also to prove useful in these areas then it seems probable that either the need for them will point the way to the appropriate methodology (as in the case of farm management and the gross margin) or fresh methodological research will be required that is beyond the scope of this present study.

SECTION V

THE APPLICATION OF GROSS MARGINS TO ASPECTS OF  
GENERAL ECONOMIC INTEREST AT A COMMUNITY LEVEL

Part I The Use of Gross Margins in Forecasting Work

Section V of this report is divided into three major parts. The first of these is concerned with the use of the gross margins in forecasting work, and is itself divided into two separate parts, (a) and (b). Part (a) consists of a general discussion of the possibility of applying gross margins in this way. It is pointed out that the gross margin is a convenient method of bringing together information concerning input prices, output prices and physical efficiency, and was designed as an aid to farm management. It is argued that, in general, it will not be helpful to extend the measure beyond its application to individual farm businesses unless an approach is used which embodies the concept of a gross margin in a mathematical model of the agricultural sector. Such a model would be based on a set of representative farms and would need to reflect the interdependence of decisions taken on different farms. Part (b) describes this kind of model in more detail. Its language is technical and it may therefore be of more value to the specialist in this area of work than to the non-specialist. Inevitably it draws primarily on experience in the United Kingdom, and concludes with an important general note on the necessity for 'forward-looking' gross margin calculations if they are to be used in forecasting work.

(a) The Possibilities

The farmer will not be concerned solely with commodity prices when coming to a decision about what to produce, how much to produce and in what way to produce it. He will also be concerned with the physical efficiency with which he converts inputs into saleable produce and with the prices of those inputs that vary with the amount produced. All these prices, and physical efficiency (in the form of conversion ratios) are summed up in the single measure 'gross margin'. The gross margin of a product will, therefore, be a better guide to farmer response than market prices of products alone.

What one might call a single representative gross margin (that is, one which is attempting to represent the conditions for all producers of the commodity concerned) provides a very restricted view of the farm

business. Such a single figure approach assumes a specific mix of variable inputs per unit of output and, strictly speaking, refers only to a specified type and size of farm. In principle, of course, it is quite possible to simulate more accurately the whole array of production possibilities open to the producer by the use of a sufficient number of gross margin figures (relating to different systems and scales of production), but such a procedure would destroy a major advantage of gross margins - their simplicity for use as an aid to decision making.

In spite of the restricted view of the farm business given by these 'crude' or 'representative' gross margins, they can provide an extremely useful tool for farm advisory work. The farmer and his adviser will possess a whole range of information concerning the farm business, to be used in conjunction with gross margin data, and they will know, to some extent, when a particular gross margin figure is applicable to the farm in question, and when it is not.

However, the belief that the composite measure 'gross margin' improves our understanding of the impact of economic or technological changes upon the farming industry, in general, and specific farming types in particular, should be discouraged. Indeed, a knowledge of the individual component parts of the 'gross margin' will yield an insight into the structure of the costs and returns for a line of production which is concealed by disclosing only the margin between output and specific costs. Hence an economic appraisal of the future pattern of costs, returns and net incomes, is pursued more readily through a study of orthodox financial accounting data. This is especially the case when these accounts are drawn up to show separately the costs of feedingstuffs, fertilizer, and other variable cost items, for each line of production. Moreover, it should be considered carefully, whether financial accounting material is the most appropriate data in synthesising and predicting the future pattern of costs and returns. The techniques of analysis that are described later depend very largely on data about physical inputs per unit of output (as opposed to financial costs and returns) and predicted unit costs of inputs and outputs. The prime use that is made of financial accounting data in the field of prediction is the up-dating by per centage price changes in order to project the observed structure of total inputs and outputs into a new price regime. The forecasts that result from this type of analysis have only very limited use. Some of the limitations are discussed later.

When considering national or aggregate events (rather than individual farm businesses) the essential difference is that we move from the use of gross margins as an aid to decision making to their use for predicting what decisions will actually be taken; and what may be a very good aid to farm planning may be a very poor tool for predicting the outcome of events. If we are to come near to predicting the action that an individual producer will take in response to changes in his economic environment, then we must form a much more complete picture of the farm business than can be provided by crude gross margins.

The concept of a gross margin can, however, be embodied in a simple model of the individual farm, viewing it as a unit in which the products of other sectors of the economy, and of other agricultural firms within the sector, are transformed into saleable products. In this model, the farm is envisaged as consisting of a stock of resources that are irrevocably committed to the farm in the short term (known as 'fixed resources') comprising land, fixed equipment, labour force in regular employment and farm owned machinery. The outputs from other sectors of the economy (and from other agricultural firms), which are transformed into saleable products by the farm, are known as escapable or variable resources - because the quantity of them required by the producer 'varies' with his output plan and he can 'escape' paying for any one of them by a suitable alteration in his production plan. Value is added to these variable resources by the use of the services of the bundle of fixed resources, the added value being the difference between the cost of the variable inputs and the revenue from the produce marketed at the end of the process. This amount is also the gross margin, and in this model, the assumption is made that the motive of the producer is to use the services of his stock of fixed resources to add value by processing inputs from other farms, and from other sectors of the economy, in order that the gross margins from these activities should be maximised. In short, he 'seeks to maximise the gross margins that can be earned by the resources in fixed supply.

Thus this model is mainly concerned with short term decisions by the farmer. When one considers decisions over a period of years, it no longer becomes reasonable to regard the cost of 'fixed' resources on the farm as something that the producer can ignore for the purpose of

taking production decisions. He can, for example, begin to think in terms of adding to his stock of farm machinery, or not replacing worn out items.

The short-term objective of the farmer, then is taken to be the maximisation of the gross margins that can be earned by the current stock of fixed resources. The solution to this problem would be fairly straightforward if

- (i) the production of all products drew proportionately upon the services of the farm's fixed resources, and
- (ii) the gross margin per unit of output remained constant at different output levels and different product mixes.

Under these circumstances, the problem would merely require identification of the product yielding the highest gross margin - maximisation would then involve exclusive production of this product. Because, however, different enterprises make different demands upon fixed resources, the ranking of gross margins will vary depending on which fixed resources they are related to (e.g. gross margin per acre, per working hour etc.). Similarly, gross margins themselves will vary with different product levels and mixes. In practice, therefore, the objective becomes that of choosing the optimal mix of outputs that jointly maximises the gross margin that can be earned by the current stock of fixed resources.

The choice of this optimal mix is no easy task; it requires the solution of a set of simultaneous equations reflecting the interdependencies of the various production relationships. Linear programming is an example of this kind of use of simultaneous equations. Gross margins (sometimes known as net revenue coefficients in linear programming) of different lines of production are an essential component of such a set of equations; they provide the data for the objective function that is to be maximised (i.e. total gross margin) and they also determine the 'values' that should be placed on the fixed resources of the firm in order to allocate them optimally between competing products. Although fixed resources can be regarded as free to the farm as a whole, this is not so when they are regarded in the context of being allocated to a particular line of production; then they have a 'value' based on the net revenue (gross margin)

foregone as a result of using the fixed resource in its current rather than best alternative line of production. This 'value' is usually referred to as the shadow price of the resource - when used in a particular line of production - thus the shadow price of land in the production of a particular crop will be the highest gross margin attainable if the land is devoted to some other crop.

Gross margin data can, therefore, be incorporated into a simple model of the farm business which will enable a prediction to be made of farmer response to changes in prices or production techniques. The accuracy of such a prediction will depend on

- (i) the extent to which the model correctly simulates input/output relationships on the farm
- (ii) the extent to which the assumption of an objective of maximising the sum of gross margins is a reasonable one to ascribe to the individual producer, and
- (iii) the extent to which the individual producer succeeds in achieving this objective.

Up till now we have considered only the attempt to predict the response of an individual producer to some change in his economic environment. However, it is possible that by the judicious choice of a number of 'representative' farms, such a procedure might throw some light on 'aspects of general economic interest, such as the impact of changes in prices on agricultural incomes and on the orientation of production'.

A recent example of this kind of approach is an exercise carried out by Asher Winegarten<sup>(1)</sup>. This applies estimated changes in product prices and costs as a result of British membership of the E.E.C., to seven 'modal farms' representing respectively specialist dairy, mainly dairy, mainly cattle, mainly sheep, mainly pigs, mainly cereals and general cropping. As a result of this analysis, Mr. Winegarten was able to predict expected change in net farm income for the seven types of farm as a result of the application of E.E.C. prices.

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(1) "British Agriculture and the E.E.C." by A. Winegarten in 'Farm Management' Vol. 2 No. 4 Winter 1972. An earlier, similar, though more thorough exercise was "Farming Systems and the Common Market" by C.S. Barnard, H. Casey and B.H. Davey, Bulletin No. 5 Agricultural Adjustment Unit, University of Newcastle upon Tyne, 1968.



There are two main drawbacks to this 'modal' farm approach. The first concerns the extent to which the idea of a 'representative farm' is a reasonable one. We may expect some degree of uniformity in the level of gross margins among businesses enjoying similar environmental conditions - they will be likely to receive similar prices for their produce and pay similar prices for their inputs. They may also experience broadly comparable conversion ratios of inputs with outputs, though allowances should be made for differences in the skills, experience, and motivation of individual farmers. Differences in stocks of fixed resources, however, will lead to contrasting reactions among producers. Insofar as farmers have the use of fixed resources in different proportions, then their values, or shadow prices, will vary, and this will lead to different reactions among farmers to a given change in their collective economic environment.

Consider, for example, two farms of about the same acreage, producing cereals and sheep. An increase in the market price of sheep (and thus the gross margin of sheep production) leads to a prospective switch of someland from cereals to sheep appearing attractive. An increase in sheep production might, in practice, only be feasible on one of the farms where family labour was available at lambing time. The shadow price of labour would be higher for the other farm and would prevent increased sheep production appearing in its new optimal plan. Consequently, the best response to a changing price climate for one farmer is not the same as the best response for another farmer who may have an identical resource stock in terms of quality, but holds those resources in different proportions.

The second drawback of the 'modal farm' approach concerns the interdependence of decisions taken on different farms. The fact that a large number of farmers are responding similarly to a given price change will, very probably, alter a number of prices of inputs and outputs throughout the agricultural sector.

Because of these problems, the prediction of supply response has now been approached in an entirely different manner - by analysing aggregate time series data - that is to investigate whether any firm relationship can be found between past changes in output levels and corresponding changes in prices and other variables.

One such 'econometric' model for projecting the U.K. home supply of agricultural products has been constructed by McFarquhar at Cambridge University.<sup>(1)</sup> This model has given rise to discussion on the author's choice of variables and of the mathematical forms of the relationships employed. It is also possible to criticise this kind of model on the grounds that there may have been too little change in the values of some of the explanatory variables throughout the run of historical observations, so that the influence of these factors cannot be reliably estimated. Indeed there may be major changes in the economic environment pending for which there are no precedents at all and, in consequence, the impact of these factors are not taken into account.

Most studies of agricultural supply response for the United Kingdom have been based on econometric analysis of aggregate time series data. An alternative, however, would be to construct a set of model farms into a model of the entire sector, attempting to build into the model the various interdependencies between the model farms. The advantages of such an approach (known as 'microeconomic' in contrast to the econometric 'macroeconomic' approach) have been summarised by Buckwell and Hazell<sup>(2)</sup> as follows:-

- "(i) Microeconomic models provide a wealth of information at the farm and regional levels, as well as at the national level. This is extremely useful in the evaluation of the impact of policy on many problems of farm management, rural development and regional income distribution.
- (ii) A mathematical programming model necessarily embodies a complete causal system of the functioning of the individual farm and its interrelationships with all other sections of the industry. It is therefore not so susceptible to the problems which arise when the policies to be evaluated involve extrapolation of explanatory variables beyond the range of past experience.

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(1) Reported in 'Projection Models for U.K. Food and Agriculture' by A.M.M. McFarquhar and M.C. Evans, J.A.E. September 1971.

(2) Implications of Aggregation Bias for the Construction of Static and Dynamic Linear Programming Supply Models'. Allan E. Buckwell and Peter B.R. Hazell, J.A.E. May 1972.

- (iii) A mathematical programming model can take formal account of the fact that most farms, produce many products, using many resources (i.e. multiproduct/multiresource farms), and hence is well suited to examining the total impact of changes in relative prices on the supply of individual products".

These advantages must be weighed against the immense data requirements of a comprehensive microeconomic model.

(b) Micro-economic supply response models.

As in the case of the linear programming model of an individual farm business, cited earlier, the microeconomic aggregate supply response model maximises a function comprising the gross margins of the production opportunities confronting the many differently situated farm firms within the total population of farms. It is, therefore, well suited to examine the total impact of changes in relative prices on the supply of individual products. The use of gross margins in the objective function permits the impact of relative changes to be studied as between different individual product prices and between product prices and the prices paid for the variable inputs. Moreover, it is possible to study the impact of technological change upon the gross margin opportunities and the consequent shift in production between farms and its effect upon aggregate supply, through such a model. Similarly, institutional changes which alter the farmer's range of choice and market opportunities and modify his ability to save and to borrow capital may also be studied in this way.

Davey and Weightman<sup>(1)</sup> and Buckwell and Hazell (op. cit.) have reported aspects of the linear programming aggregate supply model that has been developed by the Agricultural Adjustment Unit at the University of Newcastle-upon-Tyne to study the response of British agriculture to changes in the economic and technological environment. Whereas an econometric model is limited to predicting aggregate responses, the Newcastle microeconomic model, which maximises the array of gross margin opportunities, is able to explore and predict the regional effects and

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(1) 'A Micro-Economic approach to the analysis of Supply Response in British Agriculture'. B.H. Davey and P.W.H. Weightman. Journal of Agricultural Economics Vol. XXII No. 3 September 1971.

the distribution of net incomes between classes of farmers as well as the aggregate level of income to be enjoyed by the agricultural sector as a whole. The demand for the inputs from other sectors of the economy will also be reflected in the model; again on a regional basis. The intermediate products generated by farms for further processing on other farms are the subject of constraints built into the model in order that the interdependencies within the agricultural sector are not violated.

The Newcastle model is ambitious in seeking to go beyond the limitations of static analysis and some discussion of it has been focussed on the methods used in endowing it with a dynamic quality. For example, the basis of the prediction of the progressive changes in farm size has been a notable feature of these discussions, as has the rigidity of the classification of the farming types having regard for the changing structure of the industry over time. Much of the paper by Buckwell and Hazell (op. cit.) is devoted to the problems of the initial classification which serves as the point of departure for the model. This initial classification is central because in essence the model is a linear programming matrix of block diagonal design, each block comprising a linear programming formulation of the gross margin maximising problem for a farm firm representative of its class. The model aims to aggregate the total population of farms into a series of homogeneous groups according to location, resource type and, ultimately, managerial efficiency. The problems of aggregation bias are well known. As early as 1963 Day<sup>(1)</sup> laid down the conditions in which aggregation bias would be avoided as follows:-

- (i) Technological homogeneity. Each farm assigned to a particular class has the same gross margin opportunities, the same type of resources and constraints, the same level of technology and the same level of managerial ability.
- (ii) Expectation proportionality. The individual farmers in a class hold expectations about gross margins which are proportional to the average expectations for the class as a whole.
- (iii) Institutional proportionality. The constraint vector for each individual farmer is proportional to the constraint vector obtained by aggregating these vectors for the class.

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(1) 'On aggregating Linear Programming Models of Production'. R.H. Day  
Journal of Farm Economics, Vol. 45 November 1963.

These conditions are very exacting. Miller<sup>(1)</sup> developed a closely related set of conditions making use of the primal linear programming characteristics of the farm firms but a more practical method offered by Lee<sup>(2)</sup> extended the Miller approach to consider the dual linear programming characteristics.

The foregoing criteria for avoiding aggregation bias were all developed within the context of comparative static analysis in relation to spatial equilibrium models. Buckwell and Hazell (op. cit.) examine the validity of these criteria in respect to dynamic modelling that seeks to explore the entire length of the forecasting period. Their general conclusion is that the complete elimination of aggregation bias is not possible and the aim of the analyst should be to minimise the bias in a systematic way by employing statistical method in classifying the total population of farms. The Newcastle University microeconomic model follows this precept and the individual members of the total population of farms have been fused together into a predetermined number of exhaustive and mutually exclusive classes that maximise a criterion of intra-class homogeneity. The specific technique that has been used to pursue this goal is 'cluster analysis'.

The further stages of the development of the model are as follows:-

- (i) A submatrix is constructed for each group in the classification, containing the linear programming formulation of the gross margin opportunities for a synthetic farm which is representative of the class. These submatrices taken together form the block diagonal matrix referred to earlier.
- (ii) Assumptions are made about improvements in the technical performance throughout the forecasting period.
- (iii) Product prices and input prices are forecast.
- (iv) A system of weights are attached to the submatrices in order to give each class its proper proportion in the maximising solution computed for the overall matrix.

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(1) 'Sufficient Conditions for Exact Aggregation in Linear Programming Models'. T.A. Miller Agricultural Economics Research, Vol. 18, 1966.

(2) 'Exact Aggregation - A Discussion of Miller's Theorem', J.E. Lee Agricultural Economics Research, Vol. 18, 1966.

(v) The solution values for each class are aggregated to furnish the aggregate values for final output, by type of product; inputs by type of input; and aggregate net farm income. These values may be aggregated in a number of different ways; on a regional basis, by type of farming, by size of farm. The analysis of supply response, however, will focus attention on the aggregates for the total population of farms.

The microeconomic model is essentially a normative analysis; that is to say, it predicts the response that farmers ought to make in face of the changing situation. A crude model would take no account of the rate of change that farmers have demonstrated in response to similar stimuli, but some analysts have sought to embody in the linear programming model a system of formal constraints that take account of the maximum rate of adjustment that farmers have displayed in the past. These have generally taken the form of an upper bound on the year-to-year adjustments. The present form of the Newcastle model makes a more sophisticated approach by seeking a stringent model specification. The sub-model for each class of farm is couched in a way that takes account of the impediments to adjustment that farmers encounter in real life. These include the problems of capital accumulation necessary to finance lumpy farm investments, risk aversion and other technical characteristics that inhibit farmers from making rapid adaptation to new technology and market opportunities, and the sluggish response of various institutional and marketing arrangements, to change in the economic environment. Buckwell and Hazell (op.cit.) conclude that the advantages of a dynamic microeconomic supply model based on linear programming are so great that research effort in developing the techniques associated with it and in assembling the appropriate data is well justified.

A significant part of these data will comprise information as to the physical inputs required per unit of output for different lines of production in specifically defined technical environments. This information will be summarised for each enterprise into a single coefficient designated 'the gross margin' in formulating the micro-economic supply model: the coefficient will be expressed as a monetary value derived from an assessment of the technology that farmers will

operate in each year of the period of time under review and of the market prices they will receive for the commodities produced, together with the prices they will pay for the variable inputs needed to generate these outputs. It is clear, therefore, that in this context, a 'gross margin' is a forward-looking calculation that takes account of likely developments in technology and the best forecasts that can be made, in quantitative terms, of the prices that will obtain in the future. For many practical purposes it can be assumed that this gross margin behaves in a linear way and for this reason the intermediate measures discussed in the previous section (and for which this assumption could not reasonably be made) could not be an adequate substitute. It must also be stressed that in no sense would historical survey type gross margin data serve the same purpose other than where it provides physical input/output ratios that are likely to remain unaltered during the period of the forecast and which can provide the framework to which cost and price figures can be attached. In the case of the major inputs and the outputs this may often be the case, but for certain minor and composite items of cost, especially, it is unlikely to be.

Part II Use of the Gross Margin in price fixing situations.

Two important influences upon the level at which Governments wish to establish agricultural product prices are (a) to obtain some desired level of supply of each individual commodity and (b) to guarantee some desired level of income for those producing the commodities. In respect to the former of these two objectives there is little that the present writers can add to the previous part of this Section. In effect, the attempt to forecast supply response, however it may be undertaken, is part and parcel of the activity of price fixing. Prices are hypothesised at varying levels and models are employed to simulate how farmers in aggregate will behave in response to the price stimuli. The prices will then be varied until they stimulate a supply that meets projected needs. For the operation of such models prices will be incorporated into the Gross Margins that are employed in the model and to this extent gross margins are certainly useful in the price fixing process - but it is unlikely that they will be especially useful in other than the kind of supply models that have already been described. And even in this context it is, as has already been emphasised, projected Gross Margins rather than historical ones that will be required.

It has, of course, been pointed out by one of the experts participating in this Study that since, for many farm enterprises the calculation of the gross margin involves only a relatively small deduction of costs from the total value of output that forecasting based on gross margins may be little better than forecasting based on prices alone. However, the alternative view to that has already been expressed early on in this Section. It was also pointed out by participating experts, however, that the major problem in forecasting agricultural supplies lies not in postulating the prices or gross margins to be employed in the exercise but in designing a model which reasonably accurately reflects farmers goals and the constraints under which they operate so as to reflect the likely responses. In this respect few would deny that the value of supply models has yet to be proved and universally accepted. They have yet to emerge from the research stage.

Turning to the second situation in which governments need to fix prices - the need to exercise influence over farmers incomes - it seems unlikely that the Gross Margin as such can ever play a central part in the calculations. In the main, product prices are increased from the farmers point of view in order to offset the effect of rising costs. To the extent that over any considerable time period it is unlikely (especially at the time of writing) that such increases will be confined to some costs and not to others, it is unlikely that governments would be allowed (or would expect) to discuss these matters with the producers representatives without taking full account of complete cost structures. In these circumstances the gross margin, by itself, would be irrelevant, to say the least. This has certainly been the case in the United Kingdom, where over the years, gross margin data have seldom if ever entered into such negotiations. Farmers are concerned with profits, not margins, and even if in the absence of anything better, Gross Margins have to be considered it is inconceivable in these circumstances that some notional allowance for the 'fixed' inputs would not have to be made.

It is, of course, possible that in the limited circumstances of one particular input increasing in cost and of that input being a dominant part of the gross margin calculation that ad hoc calculations based on the gross margins could be made. However, in these days of ever-increasing use of the computer, the effect of any postulated change, whether within or outside the gross margin element of farm account data, can be simply effected.



To the extent that it is suggested here that the gross margin is an inadequate tool for assessing the way in which prices can be used to offset rising costs of production then precisely the same can be said, and for the same basic reason, about any of the 'intermediate' measures discussed in Section IV of this Report. And neither of course, could they substitute for the Gross Margin in the kind of models discussed earlier in this Section. This is simply because it could not be assumed that they would remain more or less constant at different output levels - even assuming that they could be measured with any meaning in the first place. It is wrong, of course, even to assume that the conventional gross margin behaves, indefinitely, in this way, but short of segmenting the production path, it is, for many practical purposes a not unreasonable assumption to make.

### Part III Use of the Gross Margin in farm classification work

Opinions that were expressed by the national experts on this subject were varied and in some cases conflicting. In some ways this is not surprising because the issues involved tend not to be of the kind in which one approach is obviously correct and all others incorrect. In any endeavour to present a mass of facts about a multitude of individual situations, reality and detail will inevitably become obscured in the interests of easy manipulation and comprehension. The results of various systems of farm classification will thus be akin to a series of photographs of the same object or scene. Each one reflects reality but each one will show its subject from a slightly different viewpoint. It is difficult in these circumstances to think of a photograph that will be the best one for all purposes. What may be best for one purpose may be second or third best for others. It is therefore important to identify the purpose for which a classification is required and then to identify a method which brings about the greatest possible coincidence between the facts as they really are and what the classification system deports them to be.

It is partly for this subjective nature of the problem that disagreement amongst experts is bound to exist; but partly also because the representatives from as widely differing collection of environmental circumstances as make up the European Community will inevitably each view the problem (at least in the first place) from the point of view of his own country. Such questions as the availability or not of the required

coefficients and the effect that a particular method of classification will have on the picture that is presented of his own country's agriculture - not to mention the political implications of that picture - are bound to influence opinions. It is, therefore, not surprising that, quite apart from relatively minor methodological questions, the Commission's deliberations on this subject have not been easily resolved.

It has been suggested (by J. Kostrowicki<sup>(1)</sup>) that the aim of farm classification should be to describe groups of farms in terms of their:-

- (i) Social and ownership characteristics (including scale)
- (ii) Organisational and technical characteristics
- (iii) Production characteristics.

The Commission is currently concerned with evolving methods of classification that will satisfactorily meet some if not all of these aims. In particular it is concerned with questions of scale and character i.e. with size and with type. Some commonly accepted ways of achieving these aims until now have been methods based on:-

- (i) output - applying standard gross output per unit to the cropping and stocking of the holdings concerned.
- (ii) inputs - either:
  - (a) land, measured in area
  - (b) labour, measured in 'standard man days'.

Each of these methods provide the means of describing an individual farm business (and by aggregation, therefore, any group of such businesses) both in terms of its total size and the relative importance of its various enterprises. Other possibilities are to describe farming units in terms of some measure of total inputs (e.g. capital) or in terms of the final outcome of the whole productive process i.e. profit. Each of these possibilities has known advantages and disadvantages. An output classification has advantages in terms of simplicity and of reflecting in monetary terms the market orientation of a business - but discounts completely the associated input structure. An acreage classification is inadequate in terms of the provision it offers for

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(1) The Typology of World Agriculture and Principles Methods and Model Types. By J. Kostrowicki. International Geographical Union's Commission on Agricultural Typology. Warsaw 1974.

non-land using enterprises, not to mention questions of differing land quality; whilst the standard man days system relates to one input only and does not readily take account of the known economies of scale which accompany the use of this input. The use of capital as a measure of total inputs would present further methodological problems in respect to economies of scale and, as an aggregated figure, whilst probably offering the best possible single measure of scale, would probably have to ignore, because of the indivisibility of some items of capital, the question of 'type'. The same kind of characteristics would be true of profit as a possible criteria.

This brief discussion of the situation to date is perhaps sufficient to indicate why the search for a classification criteria that is acceptable to all member countries has been continuing and why discussion has been centred on the possibility of employing an 'economic' measure incorporating the relationship between the total value of production (per enterprise and per farm) and some, at least, of the inputs employed in obtaining that production.

The Gross Margin I, as featured in this study offers one such measure and its application (in standard form) to cropping and stocking figures could operate in very much the same way that, at present, standard output figures are applied. A parallel situation would be the way in which, in farm management circles, the assessment of an individual farm's potential is increasingly carried out by the application of standard gross margins to its cropping and stocking rather than by the application of standard output figures.<sup>(1)</sup>

Like the other criterion discussed, however, the gross margin would have its merits and its limitations. Its characteristics would include the fact that:

- (i) It would describe both the pattern of production on any holding or group of holdings and the total of that production.

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(1) A Systematic Approach to Farm Business Analysis without Accounts Data. Study No. 4. Department of Agriculture, University of Reading, 1968.

- (ii) It would incorporate an amalgamation of output and certain input factors.
- (iii) It is, judged by the available published evidence, less influenced (if at all) by a need to recognise the existence of economies of scale, than should be the case when one 'fixed' input, like labour, is used.
- (iv) It is a recognisable term that is now generally used and understood by many of those working in agriculture, whatever their capacity, and in all member countries. <sup>(1)</sup>
- (v) It is a measure for which (as this Study has shown) a considerable amount of data (albeit piecemeal) already exists - and the amount of which is, in any circumstances, almost certainly going to increase.

Against these advantages it would, no doubt, be argued that the use of Gross Margins in this kind of work would create the need for:

- (i) Careful definition of the individual farm and horticultural enterprise to which standard figures would be applied.
- (ii) The calculation of a range of standards for use in different countries and different regions, to overcome the inapplicability of a single 'Community' measure for each enterprise.
- (iii) The regular updating of such figures to take account of annually changing commodity and input prices possibly using a moving average to 'dampen' any violent year to year fluctuations.

The difficulties mentioned here are, in principle, no different from those that attend the use of standard output figures; they will not therefore be new to those who have previously been involved in classification work. Furthermore the experiences of those member countries who have, for one reason or another, already been systematically collecting and using gross margins can presumably be made available to the Commission. There is no reason, therefore, that is obvious to the present writer, why methodologically speaking, standard gross margins could not be used in farm classification work - both to determine farm

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(1) This same argument could not be advanced for the use of Value Added as a basis for classification and in this writer's opinion this would be a strong argument against its use - despite the inter-industry comparisons that it might facilitate.

size and farm type. With certain reservations, most, if not all, of the national experts who have taken part in this Study would be prepared to accept this view. They would also strongly assert, however, that because of the fragmentary nature of the data that was actually collected in this essentially 'fact finding' exercise, there has not emerged from it a set of gross margins that could, in any circumstances, be directly used in this way. On the other hand many lessons of a practical and methodological nature, have been learned during the course of the Study and both the limitations and the lessons have been carefully discussed in Section III.

In considering the possible use in farm classification work of any of the 'intermediate' measures located somewhere between the Gross Margin I and Net Farm Income, attention must be drawn to the conceptual weaknesses that are implicit in those measures. Those weaknesses have been discussed in Section IV and referred to again in Section V; they are centred around three main facts:

- (i) the indivisibility of certain of the more fixed type of inputs - and the fact, therefore, that those inputs behave in a different way to those incorporated in the Gross Margin I calculations.
- (ii) the absence of any sound basis on which to allocate inputs which are used jointly by more than one enterprise, and
- (iii) (following directly from points (i) and (ii)) an almost complete absence of information - either in farmers' record books or the publications of agricultural economists of reliable data with which to make the intermediate calculations in question.

It is for these reasons that the Gross Margin seems to provide a totally preferable basis for classification work than any other 'margin' type of calculation. Whether or not the actual coefficient that should be used is the Gross Margin, as such, or a figure that falls short of it - like Net Output - seems to this author to be a relatively minor and technical question. What is wanted is a practical decision taken in the light of the availability and cost of collecting data in the various countries concerned. Whatever steps, however, the Community might be persuaded to take in either of these directions (i.e. standard gross margin or standard net output (1)) it will be still confronted with the need

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(1) Net output = gross output less seeds and feeds.

to devise the coefficients. The case for Net Output could be advanced in that it involves less data and could always be derived from Gross Margins - which would not be the case in reverse. On the other hand the use of net output would diminish the number of inputs that would be taken into account, if that is a principal object of the exercise. In either case, however, the coefficients will have to be obtained either from field survey work or from the preparation of synthesised data of the kind frequently used as yardsticks in farm management work. The former method may provide a long term answer but would well be too time consuming to meet more pressing needs with which the Community may be faced. There seems no good reason, however, why the latter approach should not be adopted in the short term, at least, using appropriate experts in the management field in the countries and regions involved. To the extent that classification is generally concerned with potential (in the sense of a norm) rather than actual levels of performance this approach might even provide an acceptable long term solution to this problem also.

The day when a complete range of reliable survey data of a gross margin kind for all possible enterprises in all member countries is available, would appear to be a long way off - whereas no obvious barriers exist to the construction, by experienced hands, of a wide range of synthesised data.

The compilation of such data could be relatively quickly and cheaply undertaken. For many practical purposes, therefore, it would seem that the arguments in favour of a classification system based on the gross margin - or something like it (i.e. may be stopping short of it - but not proceeding beyond it) are at least as strong as for other known or possible methods and probably stronger.

SECTION VI

SUMMARY RECOMMENDATIONS AND CONCLUSIONS

Part I Summary

1. SECTION I of this Report has been based on the Explanatory Notes provided at an early stage of the Study by the national experts outlining the history and characteristics of the use of gross margins in each of their countries. On this evidence it is clear that the gross margin concept is acknowledged and is in practical use in all eight participating countries. Experience in its use varies as between the countries, from between three or four decades to the last few years only. It has usually been used first in management advisory work and only subsequently introduced into financial accounting work. There is strong agreement regarding the definition of a gross margin, with an acknowledged difference between the appropriate variable costs to be considered, depending upon whether inter-farm or intra-farm comparisons are being made. Most of the data submitted in this study was drawn from national (or regional) farm accounting schemes. Where these proved inadequate, they were supplemented by data derived from technical/research sources, from producer/commercial organisations, from other forms of enterprise studies or from synthesised sources. Frequent reference was made by experts to the use of these various sources in determining all but the most important variable costs.

The main series of data that have been quoted have in most cases, been available from the middle or late 1960's - and will continue to be available annually into the foreseeable future. There has been little need, therefore for the artificial updating of this data - an exercise which depends, anyhow, on the availability of full physical as well as monetary information - and at the moment this is not always available.

It is usual for the parent surveys, from which much of the gross margin data quoted in this study has been derived, to be widely subdivided into regional, farm-type and farm-size groups. But, these surveys contain relatively few cells from which reliable gross margin data itself could be quoted and while many informal claims of 'representivity' were made there was little or no firm statistical evidence to

support them. Except in the case of Ireland, there has been no evidence to suggest that major aggregation exercises have been carried out with gross margin data as such.

Opinions of the experts varied as to the value of gross margins in policy work and this important aspect of the subject has been given separate consideration in Section V.

2. SECTION II gives an account of the data that were submitted by the national experts and the way in which it has been presented in the Appendices.

A total of 368 data sheets were summarised, representing 72 separately defined enterprises from eight member countries. Heavily represented enterprises were cereals, dairying, beef, dairy/beef composite, potatoes, pigs and sugar beet. The Appendices presented in this study allow each separate enterprise to be compared within different countries.

Information provided for Gross Margin I was uniformly good. For Gross Margin II it was emphatically not so and it has therefore been concluded that there can be no sound basis in this study for making comparisons at that stage. Labour data was largely confined to physical rather than monetary measures, and most of it was drawn from secondary sources.

Several important ratios have been calculated from the basic data and the range in three of these, the Gross Margin I in units of account; G.M.I per hour; and G.M.I as a percent of total production are shown in tabular form in this Section. Also shown is the frequency with which each enterprise is represented - allowing for a certain limited amount of amalgamation of the data by the authors. The reasons most likely to cause the variations in performance reflected in this Table - environmental, managerial, climatic and commercial - have been briefly discussed, as has the influence of the rates at which national currencies are converted at any point of time into Units of Account.

3. SECTION III has considered the problems that surround the aggregation of gross margin data both in general terms and in the context of the figures available in this study. It offers first some general



observations on data aggregation and then briefly considers the different levels at which aggregation may be attempted e.g. at the level of the individual farm or modal farm, at the level of a region, at national level and at the level of the Community. It concludes that while there are, mechanically speaking, relatively few problems at the farm level, questions of defining regions and of establishing genuinely representative gross margin coefficients for these regions become increasingly important as the scale of the aggregation exercise increases.

Turning to the actual calculation of Community gross margin the limited extent of this exercise is explained in terms of the fragmentary nature of the data, as well as by its non-representivity and frequent lack of comparability. Nevertheless sufficiently reliable data was provided to permit estimates of Community gross margins to be made for wheat, barley, maize, sugar beet, potatoes, dairying beef and sheep. In some other cases e.g. laying hens and broilers Community gross margins were suggested on the basis of data from a limited number of countries only. Recommendations were made concerning any attempt to improve the quality and quantity of available gross margin data.

4. SECTION IV of the Report was concerned with the concept of 'value added' and the extent to which the gross margin, and other similar kinds of measure approximate to it. It is explained in the Section that 'value added' is concerned with the amount added to the final exchange value of a commodity - or to the whole output of a firm or sector - over and above the value of resources bought in from other firms or sectors. In the agricultural sense it is the value of production added by (and the return to) farmers, farm workers and landlords.

It is pointed out that in its conventional form (i.e. Gross Margin I) the gross margin will always be larger than value added (because fewer costs have been deducted from output in arriving at it than is the case with value added) and that while the concept of Gross Margin II represents a step towards value added it still stops short of it. Some of the relationships between the Gross Margin I, Gross Margin II, Value Added and the Total Value of Production are discussed with the aid of figures derived from this Study, and from the University of Nottingham in the United Kingdom. The possible significance of various points of measurement along the scale that extends from the Gross Margin I, via Value

Added, to Net Farm Income is also discussed. These measures are referred to as 'intermediate measures' and it is suggested that for most practical purposes they do not represent positions that can be defended in logic, or can be easily calculated with any accuracy or meaning, and that to this author they seem therefore to represent no advance on more established measures. It is no accident that these measures exist and recommendations are offered as to the way in which the differences between gross margin and value added might be reconciled, if circumstances require them to be.

5. SECTION V This Section has looked separately at the use and potential use of gross margins in forecasting, price fixing and farm classification work.

In the Forecasting section the role of the gross margin is explained as a convenient method of bringing together information concerning input prices, output prices and physical efficiency. It was designed, initially, for use in farm management work, as a better guide to farmer decisions than the separate market prices of products or of inputs. 'Representative' (or normalised) gross margins provide 'yardsticks' for well defined situations against which individual farm performances can be judged. It is pointed out that although at the farm level gross margins and fixed costs combine to provide an insight into how particular systems operate and the directions in which they might sensibly move, the understanding of the impact of a particular economic or technological change upon the industry as a whole cannot be revealed by disclosing only the margin between numerous items of costs and returns. An economic appraisal of the future pattern of costs, returns and net incomes is likely to be pursued more effectively, it is suggested through a study of orthodox financial accounting data. Even then, the use of such data has severe limitations in forecasting work.

Reference is made to the essential difference between the use of gross margins within the context of the individual farm firm as opposed to global situations. In the former situation one is concerned with one farmer making a decision and in the latter with predicting what decisions in aggregate will be taken. In maximising farm returns to a given set of fixed resources, simultaneous equations are required and the gross margin plays an integral part in these. It provides the data for the function that is to be maximised (i.e. total gross margin) and

the shadow price of the resources when used in a particular direction. Coupled with a judicious choice of a series of representative farms the procedures designed to predict how an individual might behave can be used to predict how an industry, or sectors of it, is likely to respond to change.

Reference is then drawn to two important defects in this kind of work - one concerned with the limitations of the idea of the representative farm itself and the other concerning the interdependence of decisions taken on different farms. It is explained that because of these problems the prediction of supply response has more usually been approached by the analysis of aggregate time series data i.e. by measuring the relationship between past changes in prices and other variables and corresponding changes in output levels. More recently, however, the shortcomings of this kind of 'macroeconomic' approach have led to the development of a 'microeconomic' approach in which a series of model farms, and their known interdependencies, are used to construct a model of the whole agricultural sector. Advantages have been claimed for this approach which must be weighed against the immense data requirements of such comprehensive models. The models are explained in some detail in the remainder of the Section.

In the Price Fixing section it has been argued that little can be added about the use of gross margins in price fixing exercises that had not already been written under the heading of 'forecasting'. It is pointed out that the two matters that influence governments when they fix agricultural prices are the need to regulate supply and the need to support farmers incomes. In the former case, forecasting methods of the type discussed earlier under that heading and which do, of course, employ gross margins, are precisely the tools that are used to predict supply response to any hypothesised set of prices. At the other level, when appropriate adjustments to income levels are being sought - usually in the face of increased costs - it is argued in this Report that figures such as gross margins which incorporate only a part of the overall cost structure for each commodity (and in some cases only a small part of it) would usually be regarded as a totally inadequate tool for the purpose by all parties concerned. If in ad hoc circumstances, where more complete data is not available, the gross margin is used, then it would usually be as a last resort and not without some assessment of the remaining costs that have to be considered.

In the Farm Classification section it is argued that there are no 'correct' or 'incorrect' methods of classifications; only that the aim should be to achieve maximum coincidence between the facts as they really are and what any chosen classification deports them to be, in the light of the purpose for which it is needed. The limitation of 'output only' and of 'single or total input' methods of classification are discussed and the case for an 'economic' basis, such as the gross margin is acknowledged. In principle this would be no different from the application of standard gross margins to individual farm situations, which is an accepted method of assessing a farm's potential. It is suggested that a gross margin basis of farm classification could be used to measure both size and type of farm, and that, in principle, this would entail no difficulties that have not been inherent in an 'output only' classification. Use of a net output coefficient would differ little in principle from a gross margin but it is argued that other 'intermediate' measures would not provide a suitable alternative. Gross Margin coefficients could be calculated on a rolling average basis and prior to their being available from systematic survey work they could be synthesised fairly cheaply and quickly, in the way that many of the yardsticks that are used in farm management are.

## Part II Recommendations and Conclusions

### (a) Some general Recommendations and Conclusions

1. Sections I and II of this Report described the way in which this study was designed and executed and the data that emerged from it. Comments about the limitations of that data have been constantly referred to in the text but the authors wish to state here that, in their opinion, the exercise has been a valuable one in terms of the lessons that have been learned and, even more so, in that it has resulted in the presentation, under one cover, of perhaps the first known collection of farm 'costing' data, on a gross margin basis, drawn from a wide range of different countries and a wide cross section of farm enterprises. The fact, in particular, that the data have been converted into a common monetary unit, so as to facilitate comparison, makes the data - notwithstanding the numerous reservations about it - a unique collection, from which some understanding of the relative magnitude of the financial results associated with doing a similar job in different countries can begin to be appreciated.

2. The previous paragraph notwithstanding, it is in the opinion of the author - and he would be strongly supported by colleagues and the national experts who have contributed to the study - that extreme caution should be exercised before the data is used, especially in policy work, in a way other than has been suggested in paragraph 1 of these recommendations. The study was launched as a fact finding exercise and the findings must be regarded in that context.

3. In particular the author wishes to make clear that the data presented in the category of the Gross Margin II are both so sparse, and where they do exist are so at variance with the predetermined definitions for this term, that they provide no acceptable basis for comparisons between enterprises or between countries.

4. More generally, in presenting the conceptual Sections of the Report (III, IV & V) to any potential users, a warning should be expressed against the possible attempt to answer broad policy questions and even some narrower methodological ones, for which purposes this study was not designed.

These various reservations and warnings are in no way, however, intended to detract from the value of the study as it was conceived and which is reflected by the author's comments in paragraph 1 above.

(b) Recommendations and conclusions about the use of the Gross Margin in policy considerations.

Sections III, IV and V deal with the more conceptual aspects of this study, concentrating on the potential use of gross margins in such matters as aggregation exercises (for whatever purpose), the measurement of value added in agriculture, the forecasting of production patterns, price fixing and methods of farm classification. The recommendations and conclusions on each of these topics are now presented separately:

Aggregation

1. Wherever gross margin data is to be used as part of a 'looking back' exercise (and to the extent that it may be updated to form part of a 'forward looking' exercise) some kind of aggregated figures will be required.

2. The evidence of this study has been that apart from a limited number of the more important enterprises -comprehensive gross margin data does not at present exist in the Community; even in terms of the Gross Margin I, and certainly not in terms of Gross Margin II.

3. If it is the Community's desire to be in possession of this kind of information - and it is for the Commission itself to make that ultimate judgement in the light of all known facts from this and other studies - then the following conditions will need to be satisfied.

- (i) A standard list of enterprise headings will need to be adopted by all countries.
- (ii) Standard definitions and procedures will need to be laid down (as they were in this study) for the required coefficient - in this context, the gross margin.
- (iii) If variations in the data are to be explained (i.e. whether they are caused by physical or monetary differences either of inputs or outputs) and if it might be required to update survey data, then any monetary data needs to be supported (at least as far as output and the most numerically important variable costs are concerned) by the appropriate physical information. This is especially true in times of rapidly changing price and cost levels.

4. The desire of administrators and policy makers to have information available for all occasions must be set against the cost of obtaining that information. Not the least of these costs is the effort of field workers and farmers both of whom have limited tolerance in these matters. In the interests of minimising those costs several recommendations are now made:

- (i) Any systematic attempt to collect gross margin data in the Community should be linked to the main existing accounting scheme i.e. the Network of Farm Accounts. With the use of enterprise outputs, this scheme already goes a long way towards providing this gross margin kind of information, although in several instances (e.g. the allocation of concentrated feed to each major livestock enterprise on a separate basis) it stops disappointingly short. This recommendation seems

especially important if representivity (and, therefore, random sampling) is required, with all its attendant costs.

(ii) It may not be necessary to identify all of the variable costs on all farms that make up the Survey. So long as the numerically large ones are accurately identified many of the others can be synthesised from other studies or periodically updated following intermittent survey work. Endeavours to collect costs beyond the range of those associated with the Gross Margin I should, in this writer's view, be avoided in any case.

(iii) The possibilities of inviting countries to concentrate their efforts mainly on those enterprises which form a major part of their agriculture should be seriously considered.

5. Finally, in this section it is suggested that even if a major use of gross margins proves not to lie in the kinds of specialised uses discussed in Section V of this Report, they may prove valuable yardsticks, to be used in a variety of ad hoc ways, with which to gauge performance both between enterprises and between countries throughout the Community.

#### Value Added

6. It was established in this Section of the Report that the Gross Margin in its conventional form does not provide a measure of value added, and there is no 'intermediate' measure that would be simple (and therefore inexpensive), accurate and meaningful that suggests itself as an alternative. If this position is accepted (as it is by the author) then the alternatives that confront the Commission, if it wishes to explore the possibilities of equating the gross margin with value added seem to be as follows:-

- (i) To reject the idea on the grounds that the gross margin and value added are different and cannot easily be equated.
- (ii) To accept that the gross margin is an inaccurate but approximate measure of value added, (On the evidence of this Study, value added, depending on the nature of the enterprise, is frequently about 75-85% of gross margin).
- (iii) To modify gross margins by means of the use of additionally collected data, standard correction factors, adjustments based on farm accounts or enterprise study data or some other and more arbitrary method.

7. The choice between these alternatives cannot be divorced from the degree of accuracy that is required in the light of the use to which the data will be put and the costs of obtaining it. There has been no evidence, however, during the course of this study to persuade this writer that he should recommend to the Community any alternative other than that suggested in 6 (ii) above or in one of the more defensible alternatives implied in 6 (iii) i.e. to make adjustments, for instance, on the basis of predetermined correction factors using existing enterprise or whole farm data.

8. The Commission should be fully aware, however, that any such adjustments will inevitably be somewhat arbitrary and the resultant figures will be difficult, if not impossible, to substantiate in fact. The same would, of course, be true, if any of the 'intermediate' figures were adopted.

#### Forecasting

9. It has been argued in this Section that the gross margin is a convenient way of combining financial and physical information in respect to both inputs and output into a single figure which will be a better guide to how an individual farmer might reasonably respond to change than are market prices alone - and they have therefore proved useful in farm management work. It is also argued that while the gross margin may be a useful tool as an aid to individual decision making, at a particular point of time, it will be less useful, by itself, as a tool for predicting likely action in response to given changes. A more complete picture is then required on a time scale during which all inputs can be varied.

10. In these circumstances, forecasting can be undertaken using any one of several methods of increasing sophistication - in some cases using the gross margin and in some cases not. Where it is used, some form of mathematical model will be involved. The possible approaches include:-

- (a) the manipulation of orthodox financial accounting data, updated in an endeavour to reflect future price regimes
- (b) programming techniques, applied to simple modal farm situations
- (c) econometric supply response models using aggregate time series data
- (d) microeconomic supply response models of the kind described in detail in this Report.



11. To the extent that the gross margin will be employed in these techniques it should be stressed that it will need to be a 'forward looking' calculation taking into account the best forecasts that can be made of future prices, costs and input/output relationships. In no sense, therefore, will historical survey data, of the kind collected in this Survey, be useful in this respect, except where it provides physical input/output ratios likely to remain unchanged through the period of forecasting and which therefore permit updating.

12. Researchers working in the field have made enthusiastic claims for the Microeconomic supply response model, and whilst the validity of the models has been called into question by some, it could also be claimed that they offer promise of the best working models of sectorial economies that currently exist. In the light of the uncertain stage of their development, however, and in view of the obvious complexities that will be introduced into such models as their scale increases, it would perhaps be appropriate for the Commission to carefully monitor the progress that is made in countries where such models are being developed (e.g. The United Kingdom, Australia).

13. In the meantime this study has suggested that the availability of historical gross margin data as such will be relatively unhelpful in anything but the most unsophisticated ad hoc approaches to forecasting work. This is not to deny the value of the concept in more sophisticated approaches to forecasting; rather it is to accept that more pressing and straightforward questions about the immediate future will continue to be answered by more direct and comprehensive methods using traditional farm accounting data which incorporates the complete range of inputs and outputs that are involved.

#### Price Fixing

14. It has been argued in this Section that to the extent that the gross margin can be useful in price fixing exercises, it will be in their use as the 'net revenue' coefficients for individual enterprises, and in total, as the objective function to be maximised, in mathematical models.

15. In the context of readjusting prices so as to offset rising costs, gross margins are seldom likely to be relevant. Neither are any measures which ignore agriculture's complete cost structure.

### Farm Classification

16. There are no 'correct' and 'incorrect' methods of farm classification, it is merely that some are better than others. If the argument is accepted that an 'economic' coefficient would represent an advance on 'output only' or 'single input' then the case for use of the gross margin in farm classification work is a sound one. The use of such a coefficient, like the use of any other, would not be without its difficulties and its limitations, but in principle these should be no greater than those associated with output measures.

17. There is no reason why gross margin coefficients should not be used to measure both size and type of farming and if in the short term the suitable data from which the coefficients can be calculated are not available, synthesised data, based on piecemeal evidence of yield, prices and input levels, could provide a quick, cheap and workable alternative. They could even provide a longer term answer as well.

18. This writer also considers that the choice between the use of the gross margin or the net output in this context is, relatively speaking, an academic one. The one is contained in the other; both have advantages in that they represent concepts that are well understood and are defensible in logic. If the gross margin is selected, it does not necessarily follow that, in any subsequent survey work, that all of the variable costs involved need to be ascertained in detail on every farm that is surveyed. Indeed, the implications of paragraph 17 are to the contrary.

#### (c) Some final Recommendations and Conclusions about the future collection and use of gross margin type data.

19. It was the main hypothesis of this study that because frequent use of the gross margin is made in farm management work in assessing the contribution that particular parts of a business make to a whole, then it might follow that systematic collection of these kinds of data might usefully supplement the various other kinds of data and operating models which are already available to the Commission. The authors have, therefore, endeavoured to both comment on the submitted data and to explore the more conceptual aspects of the subject in a way that will provide the Commission with helpful guidance. They wish to stress that this is as much the case in those areas where their views are discouraging -

for example in the area of price fixing and in the use, generally, of intermediate measures like the Gross Margin II - as it is in the more encouraging areas, such as farm classification and aggregation, value added and, in a conceptual way, the use of the Gross Margin in forecasting models.

20. It would be true to say that in many countries the last decade has been one in which the collection - if not, always, the use of gross margin data has gradually increased. More and more it is a tool without which relevant discussions in the field of farm management decision making cannot take place. There is no obvious reason why this tendency should be halted or reversed and it is therefore appropriate in these final stages of the Report to draw attention to the five distinct areas in which the concept is currently used. These are:-

- (a) As an aid to decision making at the level of the individual farm.
- (b) As a yardstick of local performance in comparisons between farms.
- (c) As a form of presentation for whole-farm accounting data.
- (d) As a representative coefficient to be applied in the assessment of potential, or in making comparisons between countries or regions.
- (e) As the 'net revenue' for use in forecasting models.

21. In each of these situations the gross margin has a specific use, with specific and different data requirements. And whilst, in each case, the underlying concept accords broadly with that adopted for the Gross Margin I in this Study, it would be a mistake to assume that the precise kind of data required in one situation would be appropriate for the others. Situation (a) is characterised by the requirements of the individual farm; (b) by the need to permit valid inter-farm comparisons; (c) by a uniformity of definition and presentation; (d) by the need for representivity discussed in the 'aggregation' Section of this Report, and (e) by the need to incorporate changing physical input/output ratios geared to future estimates of prices and costs.

22. If in the light of this study and other considerations the Commission of the European Communities follows the trend to increase both the quality and quantity of gross margin data that is available then it should at all times;

- (i) consider carefully the requirements of the exercise in the light of the alternatives listed in the previous paragraph and
- (ii) consider those requirements in the light of the methods and costs that any such operation would involve.

Data requirements, for instance, in situation (a) are entirely a matter for the individual farm, whilst in situation (b) and (e) the data is most likely to be derived from synthesised methods based on known or projected physical and monetary relationships. It seems, therefore, that only in the areas of situations (c) and (d) will the systematic collection of accounting data be relevant.

23. Certain recommendations have already been made (in respect to Section III of the Report) concerning the need to standardise and economise effort in this direction and it is not intended to repeat them here. In the opinion of the author, however, none is more important than the need to avoid the duplication of effort. It would, therefore, seem prudent as and when resources permit, to link any systematic development of this work to the European Network of Farm Accounts. Specific suggestions have been made here about the possible use of secondary normalised data drawn from synthesised sources.

24. It cannot be stressed too strongly, in conclusion that any demands for extra data should receive the utmost scrutiny. The gap between the administrator seeking information on the one hand, and the field interviewer and farmer trying to provide it on the other hand is already a huge one in most countries. In a complex community of nine countries, with its diverse environmental and cultural backgrounds this gap could, if it has not already done so, become intolerably large.

COPIES OF THE  
ORIGINAL DATA SHEETS & SUMMARY SHEETS  
and the  
CORRESPONDING APPENDIX FORMS

22.11.73

DJ VI - G/2

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I. Basic Data (\*)

DATA SHEET : CROP PRODUCTION  
(data per hectare)

Structure group :  
Year :

Product :  
Country :  
Region :

HEADINGS	Units	Range of figure (1)										
		Average			Lowest			Highest				
		Quantity	Price (2)	Value (2)	Quantity	Price (2)	Value (2)	Quantity	Price (2)	Value (2)		
<b>VALUE OF PRODUCTION</b>												
1.1 Main product :												
Method I : - yield												
- price												
- all sorts of grants related to the products												
Method II : - sales												
- deliveries in kind (including deliveries to other enterprises)												
- changes in stocks of finished products (+ or -) (8)												
- all sorts of grants related to the product												
1.2 Subsidiary product(s) (for methodology to be applied see under 1.1)												
.....												
.....												
.....												
1.3 Total (1.1 + 1.2)												
<b>SPECIFIC COSTS I (3)</b>												
2.1 Seeds and plants :												
- bought												
- home grown												
2.2 Purchased fertilizers												
2.3 Purchased pesticides, weed-killers												
2.4 Sundries : - marketing costs												
- insurance costs												
- water for irrigation												
- heating												
- . . . . . (to be specified)												
- . . . . .												
- . . . . .												
2.5 Total (2.1 + 2.2 + 2.3 + 2.4)												
3. GROSS MARGIN I												
(1.3 - 2.5)												

(\*) foot-notes (see page 3)

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HEADINGS	Units	Range of figures (1)								
		Average			Lowest			Highest		
		Quantity	Price(2)	Value(2)	Quantity	Price(2)	Value (2)	Quantity	Price(2)	Value (2)
<b>S P E C I F I C C O S T S I I</b>										
4.1	Costs of specific machinery (4)									
	- Farm-owned machinery :									
	- operating costs (energy, oil, ...)									
	- maintenance and repairs									
	- depreciation									
4.2	- Specific operating costs of machinery and equipment not owned by the farm (works ordered for the farm, cooperatives,...)									
	Costs for specific buildings (4)									
	- Maintenance and repairs									
	- Depreciation									
4.3	Total (4.1 + 4.2)									
5.	<b>G R O S S M A R G I N I I</b>									
	(3 - 4.3)									
<b>N A T U R A L L A B O U R</b>										
6.1	Total number of working hours (5)									
6.2	Time of work and remuneration of the specific manual labour									
	of which : Time of work and remuneration of the paid manual labour (6)									
	- permanent manual labour									
	- casual manual labour									
6.2.2	of which : Time of work and remuneration of the non-paid manual labour (7)									
	- permanent manual labour									
	- casual manual labour									

(\*) foot-notes (see page 3)

Foot-notes

- (1) The range of figures are related to the totals and to the Gross Margins I and II. The limits requested are those between which the largest number of data used for the calculation of the said Gross Margins I and II may be regarded as a group. In this way the extremes are eliminated. If possible reference should be made under II.4 to the elements of the statistical concept applied for the said range of figures.
- (2) Including V.A.T.
- (3) Costs directly connected with the enterprise under review.
- (4) The costs of machinery and equipment as well as those of buildings as far as these are exclusively used for the enterprise under review. The machinery equipment and buildings used for different purposes are not to be taken into account.
- (5) Total number of working hours used for the enterprise under review (manual labour exclusively used for the particular enterprise as well as that part of the manual labour used for different purposes, which is particularly connected with the enterprise under review) from which the number of working hours connected with the work of a general nature (for instance : general management) are to be excluded.
- (6) The time of work, really paid salaries and the social charges, related to the paid manual labour as far as the latter is exclusively connected with the enterprise under review. The time of work and the costs of the non-specific manual labour, that is the manual labour used for different purposes, are not to be taken into account.
- (7) The time of work and remunerations for non-paid manual labour as far as that labour is exclusively connected with the particular enterprise under review. The time of work and the remunerations of the non-specific manual labour, that is the manual labour used for different purposes, are not to be taken into account.
- (8) Amendments of the value exclusively due to price-modifications are not to be taken into account.



22.1.1973

D.G. VI/G-2  
P.146

DATA SHEET : ANIMAL PRODUCTION

date : per head of cattle (1)  
per hectare (2)

I. Basic data (\*)

Product :  
Country :  
Region :

Structure group :  
Year :

HEADINGS	Units	Range of figure (3)					
		Average			Highest		
		Quantity	Price (4)	Value (4)	Quantity	Price (4)	Value (4)
<b>VALUE OF PRODUCTION</b>							
1.1 Main product							
Method I : - yield							
- price							
- all sorts of grants related to the products							
Method II : - sales							
- deliveries in kind (including deliveries to the other enterprises)							
- changes in stocks of finished products (+ or -) (12)							
- all sorts of grants related to the products							
Subsidiary product(s) (for methodology to be applied see under 1.1)							
.....							
.....							
Changes and increase of livestock (+ or -) (12)							
Total (1.1 + 1.2 + 1.3)							
<b>SPECIFIC COSTS I (5)</b>							
2.1 Concentrates : - purchased							
- home grown							
2.2 Veterinary costs, medicines, artificial insemination							
2.3 Sundries : - insurance							
- control							
- heating							
- . . . . . (to be specified)							
2.4 Specific costs for forage							
- purchased							
- specific costs for home grown forage (6)							
(indicate the corresponding area)							
2.5 Total (2.1 + 2.2 + 2.3)							
2.6 Total (2.1 + 2.2 + 2.3 + 2.4)							
<b>GROSS MARGIN I</b>							
3.1 - Including forage costs (1.4 - 2.5)							
- Excluding forage costs (1.4 - 2.6)							

(\*) foot-notes (see page 3)

HEADINGS	Units	Range of figure (3)								
		Average			Lowest			Highest		
		Quantity	Price (4)	Value (4)	Quantity	Price (4)	Value (4)	Quantity	Price (4)	Value (4)
<b>S P E C I F I C C O S T S I I</b>										
4.1	Costs of specific machinery (7)									
	- Properly owned machinery and equipment :									
	- operating costs (energy, oil,...)									
	- maintenance and repairs									
	- depreciation									
4.2	Costs for specific buildings (7)									
	- Maintenance and repairs									
	- Depreciation									
4.3	Specific costs II related to home grown crops of forage (10)									
4.4	Total (4.1 + 4.2)									
4.5	Total (4.1 + 4.2 + 4.3)									
<b>G R O S S M A R G I N I I</b>										
5.1	- Including forage costs (3.1 - 4.4)									
5.2	- Excluding forage costs (3.2 - 4.5)									
<b>M A N U A L L A B O U R</b>										
6.1	Total number of working hours (11)									
6.1.1	- husbandry of animals									
6.1.2	- forage production									
6.2	Time of work and remuneration of the specific manual labour									
6.2.1	of which : Time of work and remuneration of the paid manual labour (8)									
	- permanent manual labour									
	- casual manual labour									
6.2.2	of which : Time of work and remuneration of the non-paid manual labour (9)									
	- permanent manual labour									
	- casual manual labour									

(\*) foot-notes (see page 3)

Foot-notes

- (1) One head of cattle is corresponding to the presence of one animal for the period of one year (365 days).
- (2) Calculation required in case the enterprises of the animal production are connected with the production of the home-grown forage.
- (3) The range of figures are related to the Gross Margins I and II. The limits requested are those between which the largest number of data used for the calculation of the said Gross Margins I and II may be regarded as a group. In this way, the extremes are eliminated. If possible detailed reference should be made under II.4 to the statistical concept applied. (including V.A.F.)
- (4) Costs directly connected with the relevant enterprises.
- (5) Calculation to be made in accordance with the scheme as given in heading 2 of the data-sheet for the "Crop Production".
- (6) Calculation of machinery and equipment as well as those of buildings as far as these are used for the particular enterprise under review. The machinery equipment and buildings used for different purposes are not to be taken into account.
- (7) Only the costs of machinery and equipment as well as those of buildings as far as these are used for the particular enterprise under review. The machinery equipment and buildings used for different purposes are not to be taken into account.
- (8) The time of work, really paid salaries and the social charges, related to the paid manual labour as far as the latter is exclusively connected with the particular enterprise under review. The time of work and the costs of the non-specific manual labour, that is the manual labour used for different purposes, are not to be taken into account.
- (9) The time of work and remunerations for non-paid manual labour as far as that labour is exclusively connected with the particular enterprise under review (milker for instance).
- (10) The time of work and the remuneration of the non-specific manual labour, that is the manual labour used for different purposes, are not to be taken into account.
- (11) Calculation to be made in accordance with the heading 4 of the data-sheet "Crop Production".
- (12) Total number of working hours used for the enterprise under review (manual labour exclusively) from which the number of working hours connected with the work of a general nature (like general management) are to be excluded.
- (13) Amendments of the value exclusively due to price-modifications are not to be taken into account.

COUNTRY :

E.E.C. GROSS MARGINS STUDY - SUMMARY SHEET

26/4/74

The aim is for each expert to complete this form so that in the main it can be understood in any language. Therefore please enter data very briefly (i.e. with a single word, a tick or a number) for each enterprise sheet that you have previously forwarded to the Commission. Please make a separate entry for each sheet, even where several returns relate to the same enterprise (e.g.) for different regions, farm types etc. Please make every endeavour to make an entry in each column that is appropriate.

Enterprise eg type of product	English translation of enterprise (if known)	Region(3a) or type of farming(3b)	Year	Unit of calcula- tion per head or other (specify briefly)	Total value per unit (gross output)	Gross margin I per unit (1)	Gross margin II per unit (where availa- ble) (1)	Total working hours per unit	Main source of data	Number of holdings represented		
1	2	3a 3b	4	5	6	7	8	9	10	11	12	13

- (1) In the case of livestock enterprises please enter, in the first col. G.M.I. before forage costs have been deducted and in the second column, G.M.I. after they have been deducted. Similarly for G.M.II.
- (2) Bear in mind that a particular enterprise may only be conducted in one region or a limited number of regions in the country in which case the figure quoted for a particular region may be regarded as typical for the country.

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Average size of farm (14a) and enterprise (14b)	Degree of modernization (please tick)			To what extent are data representative of the whole country (2) (please tick)		Is the data representative for the region mentioned (please tick)			Answer both or either columns to the best of your ability		
	below average	average	above average	Not at all	Moderately	Entirely	Not at all	Moderately	Entirely	What portion of total farmed area in your country is devoted to this activity %	What proportion of the total value of agriculture output of your country is represented by this activity %
14a   14b	15	16	17	18	19	20	21	22	23	24	25

Remarks :

As used in Appendix I for crops

ENTERPRISE (CROPS) :

PER HECTARE

Country		
Region		
Year		
Monetary unit		
1.3	Total value of Production	
	Yield (& Units)	
	Range in yield	
2.5	Specific Costs I	
3	Gross Margin I	
	Range in Gross Margin I	
	Gross Margin I(*)	
4.3	Specific Costs II	
5	Gross Margin II	
6.1	Working Hours	
	Gross Margin I per hour of manual labour	
	Gross Margin I per hour of manual labour(*)	
	Gross Margin I as a percentage of total value of production	

(\*) Expressed in units of account (1972 Central Rate)

As used in Appendix I for livestock

ENTERPRISE (LIVESTOCK) :

	Country	
	Region	
	Year	
	Monetary Unit	
1.4	Total value of Production	
	Yield (& Units)	
	Range of 1.4	
2.5	Total specific costs I excluding forage	
2.6	Total specific costs I including forage	
3.1	Gross Margin I (1.4-2.5)	
	Range	
3.2	Gross Margin I (1.4-2.6)	
	Range	
(3.2)	Gross Margin I (*)	
4.5	Specific Costs II	
5.2	Gross Margin II	
6.1	Working hours	
(3.2)	Gross Margin I per hour of manual labour	
	Gross Margin I per hour of manual labour (*)	
	Gross Margin I (3.2) as a percentage of total value production	

(\*) Expressed in units of account (1972 Central Rate)

As used in Appendix II

ENTERPRISE : \_\_\_\_\_

2	Country	
3a	Region or	
3b	Type of farming	
4	Year	
5	Unit of calculation	
6	Total value per unit	
7	Gross Margin I	
8	per unit	
9	Gross Margin II	
10	per unit	
11	Total working hours	
13	No. of holdings represented	
14a	Av. size of farm (Ha)	
14b	and enterprise (Ha)	
15	Degree of moder- nisation	Below average
16		Average
17		Above average
18	Represen- tative of Country	Not at all
19		Moderately
20		Entirely
21	Represen- tative of Region	Not at all
22		Moderately
23		Entirely
24	Proportion of total farmed area devoted to this activity (%)	
25	Proportion of agricul- tural output represented by this activity (%)	

Note : In the case of livestock enterprises lines 7 and 9 present Gross Margins before forage costs have been deducted ; lines 8 and 10 present Gross Margins after forage costs have been deducted, respectively.



**A P P E N D I X I**

**Data and Analysis Sheets by Enterprises**

A P P E N D I X I

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Barley	8*	Threshed Peas	28*
Winter Oats	9*	Vining Peas	29*
Spring Oats	10*	Green Beans	30*
Oats	11*	Brassicae	31*
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Calf Rearing	59*		
Veal - Per Head	60*		
Barley Beef	61*		

ENTERPRISE (CROPS) : HARD WHEAT

PER HECTARE

Country		ITALY		FRANCE
Region		Lazio	Campania	All
Year		1973	1972	1971/72
Monetary unit		Lire	Lire	Franc
1.3	Total value of Production	467.250	112.800	2.423
	Yield (& Units)	35q	12q	32q
	Range in yield	N/A	N/A	21-39
2.5	Specific Costs I	109.720	18.580	669
3	Gross Margin I	357.530	94.240	1.754
	Range in Gross Margin I	N/A	N/A	1.462-2.802
	Gross Margin I(*)	566	149	316
4.3	Specific Costs II	46.420	11.820	551
5	Gross Margin II	311.110	82.400	1.203
6.1	Working Hours	27	32	N/A
	Gross Margin I per hour of manual labour	13.242	2.945	-
	Gross Margin I per hour of manual labour(*)	21.0	4.7	-
	Gross Margin I as a percentage of total value of production	77	84	72

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : SOFT WHEAT PER HECTARE

Country	I T A L Y										FRANCE
	Abruzzi		Campania			Emilia		Toscana		Lazio	
Region	1968/69	1968/69	1971	1971	1972	1972	1972	1972	1972	1973	1971/72
Year	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Franc
Monetary unit											
1.3	148.350	206.400	187.000	187.000	99.830	310.850	161.000	414.000	2.323		
	23q	32q	27q	27q	14.9q	42.7q	23.0q	45q	44q		
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30-64		
2.5	45.370	53.930	39.000	39.000	17.680	68.870	31.500	109.720	581		
3	102.980	152.470	148.000	148.000	83.150	241.980	129.500	304.280	1.742		
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	971-3.681		
	163	242	234	234	132	383	205	482	314		
4.3	45.910	43.810	34.800	42.000	12.990	45.610	31.020	46.420	530		
5	57.070	108.660	113.200	106.000	70.160	196.370	98.480	257.860	1.212		
6.1	175	233	39	45	19	36	149	27	N/A		
	588	654	3.795	3.289	4.376	6.722	869	11.270	-		
	0.9	1.0	6.0	5.2	6.9	10.7	1.4	17.9	-		
	69	74	79	79	83	78	80	74	75		

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : WINTER WHEAT PER HECTARE

Country		UNITED KINGDOM	BELGIUM	NETHERLANDS		
Region		England & Wales	Scotland	All	Arable Farms	Mixed Farms
Year		1971/72	1971/72	1973	1972	1971
Monetary unit		£	£	Franc	Fl.	Fl.
1.3	Total value of Production	146.3	163.3	21.884	2.001	2.200
	Yield (& Units)	4.3 tons	4.3 tons	4.938kg	4.720kg	5.210kg
	Range in yield	3.5 - 4.9	3.7 - 4.7	N/A	N/A	N/A
2.5	Specific Costs I	24.2	40.8	6.017	346	339
3	Gross Margin I	122.1	122.5	21.867	1.655	1.861
	Range in Gross Margin I	94.9-145.8	100.1-144.6	18.452 to 25.130	N/A	N/A
	Gross Margin I(*)	293	294	449	470	528
4.3	Specific Costs II	N/A	N/A	3.159	204	332
5	Gross Margin II	-	-	18.708	1.451	1.529
6.1	Working Hours	18.5	N/A	33	28	29
	Gross Margin I per hour of manual labour	6.60	-	663	59	64
	Gross Margin I per hour of manual labour(*)	15.8	-	13.6	16.8	18.2
	Gross Margin I as a percentage of total value of production	83	75	78	83	85

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : SPRING WHEAT PER HECTARE

Country		UNITED KINGDOM	
Region		England & Wales	Scotland
Year		1971/72	1971/72
Monetary unit		£	£
1.3	Total value of Production	112.4	136.4
	Yield (& Units)	3.3 tons	3.6 tons
	Range in yield	3.0 - 4.2	2.8 - 4.3
2.5	Specific Costs I	24.0	36.6
3	Gross Margin I	88.4	99.8
	Range in Gross Margin I	78.1-120.6	73.1-126.5
	Gross Margin I(*)	212	239
4.3	Specific Costs II	N/A	N/A
5	Gross Margin II	-	-
6.1	Working Hours	18.5	N/A
	Gross Margin I per hour of manual labour	4.8	-
	Gross Margin I per hour of manual labour(*)	11.5	-
	Gross Margin I as a percentage of total value of production	79	73

(\*) Expressed in units of account (1972 Central Rate)

**ENTREPRISE (CROPS) : WHEAT**

**PER HECTARE**

Country	UNITED KINGDOM		WEST GERMANY			IRELAND		NETHERLANDS		
	Region/Farm Type	N. Ireland	All Farms	Large Farms	Mainly Cereals Farms	Upland Farms (650-1000.m)	All	Leinster & Munster	Arable Farms	Mixed Farms
Year		1970/71	1973	1973	1973	1973	1972	1972	1972	1971
Monetary unit		£	DM	DM	DM	DM	£	£	Fl.	Fl.
1.3	Total value of Production	126.0	1.726	1.787	1.759	1.444	125.8	125.8	1.950	2.241
	Yield (& Units)	4.2 tons	44,5 dt	46,0 dt	45,0 dt	37,0 dt	3.8 tons	3.8 tons	4.240kg	5.210kg
	Range in yield	3.0 - 4.7	39,0-50,0	40,5-51,5	38,0-51,0	31,0-42,5	N/A	N/A	N/A	N/A
2.5	Specific Costs I	39.5	435	447	495	401	41.3	41.3	361	312
3	Gross Margin I	86.5	1.291	1.340	1.264	1.043	84.5	84.5	1.589	1.929
	Range in Gross Margin I	49.5-101.3	1131-1458	1172-1497	1056-1442	861-1.201	45.2-126.3	45.2-126.3	N/A	N/A
	Gross Margin I(*)	207	369	383	361	298	203	203	451	548
4.3	Specific Costs II	N/A	281	270	257	302	N/A	N/A	138	207
5	Gross Margin II	-	1.010	1.070	1.007	741	-	-	1.451	1.722
6.1	Working Hours	N/A	35	30	23	41	45	N/A	34	30
	Gross Margin I per hour of manual labour	-	37	45	55	25	1.88	-	47	64
	Gross Margin I per hour of manual labour(*)	-	10.5	12.8	15.7	7.3	4.5	-	13.3	18.3
	Gross Margin I as a percentage of total value of production	69	75	75	72	72	67	67	81	86

(\*) Expressed in units of account (1972 Central Rate)



ENTERPRISE (CROPS) : WINTER BARLEY

PER HECTARE

Country	UNITED KINGDOM	W. GERMANY	
Region	England & Wales	All Farms	
Year	1971/72	1973	
Monetary unit	£	DM	
1.3	Total value of Production	111.7	1.546
	Yield (& Units)	3.6tons	45,5
	Range in yield	3.2 - 4.2	38,0 - 51,0
2.5	Specific Costs I	25.7	412
3	Gross Margin I	86.0	1.134
	Range in Gross Margin I	74.6 - 105.3	937 - 1.270
	Gross Margin I(*)	206	324
4.3	Specific Costs II	N/A	281
5	Gross Margin II	-	8.53
6.1	Working Hours	18.5	31
	Gross Margin I per hour of manual labour	4.65	37
	Gross Margin I per hour of manual labour(*)	11.2	10.5
	Gross Margin I as a percentage of total value of production	77	73

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : SPRING BARLEY PER HECTARE**

Country	UNITED KINGDOM		WEST GERMANY		NETHERLANDS		
	England & Wales	Scotland	All Farms	Large Farms	Cereal Farms	Arable Farms	Mixed Farms
Year	1971/72	1972	1973	1973	1973	1972	1971
Monetary unit	£	£	DM	DM	DM	Fl.	Fl.
Total value of Production	99.6	149.2	1.324	1.386	1.374	1.743	1.658
Yield (& Units)	3.7 tons	4.0 tons	36,1 dt	37,5 dt	36,5 dt	4.370kg	4.180kg
Range in yield	N/A	3.1-4.7	31,5-40,5	32,9-41,9	31,5- 41,5	N/A	N/A
Specific Costs I	21.5	34.1	301	326	353	298	284
Gross Margin I	78.1	115.1	1.023	1.060	1.021	1.445	1.374
Range in Gross Margin I	N/A	85.7-45.3	897-1146	934-1182	877 - 1.164	N/A	N/A
Gross Margin I(*)	187	276	292	303	292	410	390
Specific Costs II	N/A	N/A	281	270	257	192	239
Gross Margin II	-	-	742	790	764	1.253	1.135
Working Hours	17.8	N/A	34	30	23	30	31
Gross Margin I per hour of manual labour	4.39	-	30	35	44	48	44
Gross Margin I per hour of manual labour(*)	10.5	-	8.6	10.1	12.7	13.7	12.6
Gross Margin I as a percentage of total value of production	78	77	77	76	74	83	83

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : BARLEY PER HECTARE

Country	UNITED KINGDOM		BELGIUM	I R E L A N D			ITALY	FRANCE
	Eastern England	N.Ireland	All	All	Connacht & Ulster	Leinster & Munster	Emilia	All
Year	1972	1970/71	1973	1972	1972	1972	1971	1971/72
Monetary unit	£	£	Franc	£	£	£	Lire	Franc
1.3 Total value of Production	146.8	114.7	22.400	100.8	93.2	102.2	254.825	2.163
Yield (& Units)	4.2 tons	4.1 tons	4.403 kg	3.7 tons	3.4 tons	3.7 tons	39.2q	38q
Range in yield	N/A	3.0 - 4.6	N/A	N/A	N/A	N/A	N/A	30 - 49
2.5 Specific Costs I	25.9	20.5	4.598	36.7	34.0	37.2	46.965	483
3 Gross Margin I	120.9	94.2	17.802	64.1	59.2	65.0	207.860	1.680
Range in Gross Margin I	N/A	63.7-108.5	14067-19535	18.7-103.6	18.0-103.2	19.1-103.7	N/A	1.099 - 3.921
Gross Margin I(*)	290	226	366	154	142	156	329	302
4.3 Specific Costs II	N/A	N/A	3.154	N/A	N/A	N/A	42.850	537
5 Gross Margin II	-	-	14.648	-	-	-	165.010	1.143
6.1 Working Hours	18.5	17.8	32	45	N/A	N/A	35	N/A
Gross Margin I per hour of manual labour	6.54	5.29	556	1.42	-	-	5.939	-
Gross Margin I per hour of manual labour(*)	15.7	12.7	11.4	3.4	-	-	9.4	-
Gross Margin I as a percentage of total value of production	82	82	79	64	64	64	82	78

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : WINTER OATS

PER HECTARE

	Country	U.K.	
	Region	England & Wales	
	Year	1971/72	
	Monetary unit	£	
1.3	Total value of Production	109.0	
	Yield (& Units)	3.6 tons	
	Range in yield	3.5 - 4.7	
2.5	Specific Costs I	22.5	
3	Gross Margin I	86.5	
	Range in Gross Margin I	83.0 - 120.6	
	Gross Margin I(*)	207	
4.3	Specific Costs II	N/A	
5	Gross Margin II	-	
6.1	Working Hours	18.5	
	Gross Margin I per hour of manual labour	4.68	
	Gross Margin I per hour of manual labour(*)	11.2	
	Gross Margin I as a percentage of total value of production	79	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : SPRING OATS PER HECTARE

Country		U.K.	
Region		England & Wales	
Year		1971/72	
Monetary unit		£	
1.3	Total value of Production	110.9	
	Yield (& Units)	4.0 tons	
	Range in yield	N/A	
2.5	Specific Costs I	20.5	
3	Gross Margin I	90.4	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	217	
4.3	Specific Costs II	N/A	
5	Gross Margin II	-	
6.1	Working Hours	17.8	
	Gross Margin I per hour of manual labour	5.08	
	Gross Margin I per hour of manual labour(*)	12.2	
	Gross Margin I as a percentage of total value of production	82	

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : OATS PER HECTARE**

Country	U.K.		NETHERLANDS		W.GERMANY		I R E L A N D		
	Region/Farm Type	N.Ireland	Arable Farms	Mixed Farms	All	All	Connacht & Ulster	Leinster & Munster	
Year	1970/71	1972	1972	1971	1973	1972	1972	1972	
Monetary unit	£	Fl.	Fl.	Fl.	DM	£	£	£	
<b>1.3</b>	Total value of Production	80.5	1.699	1.724	1.268	88.8	79.5	98.4	
	Yield (& Units)	2.2 tons	4.560 kg	5.015 kg	37,1 dt	3.2 tons	2.8 tons	3.6 tons	
	Range in yield	1.9 - 3.2	N/A	N/A	32,0-42,0	N/A	N/A	N/A	
<b>2.5</b>	Specific Costs I	17.0	312	305	314	30.1	28.0	32.2	
<b>3</b>	Gross Margin I	63.5	1.387	1.419	954	58.7	51.4	66.3	
	Range in Gross Margin I	54.1 - 83.2	N/A	N/A	825 - 1.084	19.0 - 127.1	18.8 - (N/A)	19.4 - 127.1	
	Gross Margin I(*)	152	394	403	273	141	123	159	
<b>4.3</b>	Specific Costs II	N/A	191	240	281	N/A	N/A	N/A	
<b>5</b>	Gross Margin II	-	1.196	1.179	673	-	-	-	
<b>6.1</b>	Working Hours	N/A	33	31	45	45	N/A	N/A	
	Gross Margin I per hour of manual labour	-	42	46	27	1.30	-	-	
	Gross Margin I per hour of manual labour(*)	-	11.9	13.0	7.8	3.1	-	-	
	Gross Margin I as a percentage of total value of production	79	82	82	75	66	65	67	

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : RYE PER HECTARE**

Country	BELGIUM		NETHERLANDS		All	WEST GERMANY		FRANCE
	Region/Farm Type	All	Arable Farms	Mixed Farms		Large Farms	Specialist Units	
Year	1973	1972	1971	1971	1973	1973	1973	1971/72
Monetary unit	Franc	Fl.	Fl.	Fl.	DM	DM	DM	Franc
1.3 Total value of Production	20.729	1.304	1.568	1.270	1.287	1.073	1.898	
Yield (& Units)	3.709kg	3.400kg	4.045kg	34.4	35.0	29.0	35g	
Range in yield	N/A	N/A	N/A	30,9 - 39,5	31,5 - 41,0	30,0- 40,0	24,0-33,5	27 - 49
2.5 Specific Costs I	3.185	274	270	323	374	331	460	
3 Gross Margin I	17.544	1.030	1.298	947	913	742	1.438	
Range in Gross Margin I	13380-19157	N/A	N/A	811 - 1078	847 - 1110	776 - 1051	603 - 864	1029-2434
Gross Margin I(*)	361	292	368	271	281	261	212	259
4.3 Specific Costs II	3.445	195	227	281	270	257	302	N/A
5 Gross Margin II	14.099	835	1.071	666	712	656	440	-
6.1 Working Hours	36	31	33	36	30	23	41	N/A
Gross Margin I per hour of manual labour	487	33	39	26	33	40	18	-
Gross Margin I as a percentage of total value of production	10.0	9.4	11.2	7.5	9.4	11.4	5.2	-
Gross Margin I as a percentage of total value of production	85	79	83	75	74	71	69	76

(\*) Expressed in units of account (1972 Central Rate)

**ENTREPRISE (CROPS) : GRAIN MAIZE PER HECTARE**

Country	U.K.		BELGIUM		I T A L Y		W E S T			G E R M A N Y		F R A N C E	
	Region / Farm Type	Southern England	All	Piacenza	Caserta	All Farms	Large Farms	Specialised Units	Upland Farms (250-1000m)	FRANCE	FRANCE		
Year	1972	1973	1973	1972	1971	1973	1973	1973	1973	1971/72	1971/72	1973	1973
Monetary unit	£	Franc	Franc	Lire	Lire	DM	DM	DM	DM	DM	DM	DM	DM
1.3 Total value of Production	129.7	30.527	30.527	467.700	360.000	1.867	1.954	1.893	1.603	2.955	2.955	1.603	1.603
Yield (& Units)	4.3 tons	6.167kg	6.167kg	73q	60q	50,5	52,0	50,0	43,5	60q	60q	43,5	43,5
Range in yield	up to 5.9	N/A	N/A	N/A	N/A	43,0 - 58,0	45,0- 59,0	43,5 -56,0	35,0- 51,5	51 - 71	51 - 71	35,0- 51,5	35,0- 51,5
2.5 Specific Costs I	39.0	6.280	6.280	96.000	60.000	649	693	725	592	756	756	592	592
3 Gross Margin I	90.7	24.247	24.247	371.700	300.000	1.218	1.261	1.168	1.011	2.199	2.199	1.011	1.011
Range in Gross Margin I	up to 144.8	N/A	N/A	N/A	N/A	1028 - 1418	1086 - 1442	1010-1313	759- 1250	1.479 - 5.086	1.479 - 5.086	759- 1250	759- 1250
Gross Margin I(*)	218	498	498	589	475	348	360	334	289	396	396	289	289
4.3 Specific Costs II	46.9	6.173	6.173	84.000	46.800	328	307	287	336	632	632	336	336
5 Gross Margin II	43.8	18.074	18.074	187.700	253.200	890	954	881	675	1.567	1.567	675	675
6.1 Working Hours	20	33	33	38	341	36	32	26	37	N/A	N/A	37	37
Gross Margin I per hour of manual labour	4.54	735	735	9.782	880	34	39	45	37	-	-	37	37
Gross Margin I per hour of manual labour(*)	10.9	15.1	15.1	15.5	1.4	9.7	11.3	12.8	7.8	-	-	7.8	7.8
Gross Margin I as a percentage of total value of production	70	79	79	79	83	65	65	62	63	74	74	63	63

(\*) Expressed in units of account (1972 Central Rate)



ENTERPRISE (CROPS) : SPRING GRAINS

PER HECTARE

Country		W. GERMANY	
Region/Farm Type		All Farms	Upland Farms (650-1000m)
Year		1973	1973
Monetary unit		DM	DM
1.3	Total value of Production	1.218	1.114
	Yield (& Units)	35,2 dt	32,0 dt
	Range in yield	30,0 - 40,0	27,0 - 36,5
2.5	Specific Costs I	285	267
3	Gross Margin I	933	847
	Range in Gross Margin I	797 - 1.063	706 - 972
	Gross Margin I(*)	267	242
4.3	Specific Costs II	281	302
5	Gross Margin II	652	545
6.1	Working Hours	35	41
	Gross Margin I per hour of manual labour	27	21
	Gross Margin I per hour of manual labour(*)	7.6	5.9
	Gross Margin I as a percentage of total value of production	77	76

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : GRAIN

PER HECTARE

Country		D E N M A R K		
Region		All	Jutland	The Islands
Year		1971/72	1971/72	1971/72
Monetary unit		Kronen	Kronen	Kronen
1.3	Total value of Production	2.193	2.076	2.414
	Yield (& Units)	4.210kg	3.968kg	4.667kg
	Range in yield	N/A	N/A	N/A
2.5	Specific Costs I	402	393	420
3	Gross Margin I	1.791	1.683	1.994
	Range in Gross Margin I	N/A	N/A	N/A
	Gross Margin I(*)	236	222	263
4.3	Specific Costs II	589	600	566
5	Gross Margin II	1.202	1.083	1.428
6.1	Working Hours	25.3	23.9	27.8
	Gross Margin I per hour of manual labour	71	70	72
	Gross Margin I per hour of manual labour(*)	9.3	9.3	9.5
	Gross Margin I as a percentage of total value of production	82	81	83

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : FIELD BEANS**

**PER HECTARE**

Country		UNITED KINGDOM		W. GERMANY	DENMARK
Region		England & Wales	East, South & E. Midlands	All	All
Year		1971/72	1969	1973	1971/72
Monetary unit		£	£	DM	Kronen
1.3	Total value of Production	64.0	89.7	1.105	1.666
	Yield (& Units)	N/A	2.6 tons	25,0 dt	2.540kg
	Range in yield	-	up to 3.3	20,0-29,0	N/A
2.5	Specific Costs I	19.3	27.4	341	406
3	Gross Margin I	44.6	62.3	764	1.260
	Range in Gross Margin I	N/A	up to 76.8	578- 906	730 - 1525
	Gross Margin I(*)	107	149	218	166
4.3	Specific Costs II	N/A	N/A	276	509
5	Gross Margin II	-	-	488	751
6.1	Working Hours	17.8	6.2	33	20.8
	Gross Margin I per hour of manual labour	2.51	10.05	23	61
	Gross Margin I per hour of manual labour(*)	6.0	24.1	6.6	8.0
	Gross Margin I as a percentage of total value of production	70	69	69	76

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : OILSEED RAPE PER HECTARE**

Country		UNITED KINGDOM		BELGIUM	NETHERLANDS	W.GERMANY	FRANCE
Region /Farm Type		Eastern England, East Midlands & South		All	Arable Farms	All	All
Year		* 1969	** 1969	1973	1972	1973	1971/72
Monetary unit		£	£	Franc	Fl.	DM	Franc
1.3	Total value of Production	88.7	69.7	27.825	2.160	1.658	2.149
	Yield (& Units)	2.2 tons	1.8 tons	2.650kg	3.000kg	22,8 dt	22q
	Range in yield	1.5 - 3.2	0.4 - 2.4	N/A	N/A	18,3- 27,0	16 - 32
2.5	Specific Costs I	24.7	23.7	5.450	453	563	807
3	Gross Margin I	64.0	46.0	22.375	1.707	1.095	1.342
	Range in Gross Margin I	29.2-98.6	6.4 to 72.4	N/A	N/A	856 - 1.357	979- 2.613
	Gross Margin I(*)	153	110	460	485	313	242
4.3	Specific Costs II	N/A	N/A	3.450	226	265	N/A
5	Gross Margin II	-	-	18.925	1.481	830	-
6.1	Working Hours	11.1	15.3	33	40	24	N/A
	Gross Margin I per hour of manual labour	5.77	3.01	678	43	46	-
	Gross Margin I per hour of manual labour(*)	13.8	7.2	13.9	12.1	13.0	-
	Gross Margin I as a percentage of total value of production	72	66	80	79	66	62

(\*) Expressed in units of account (1972 Central Rate)

\* Winter Rape \*\* Spring Rape

ENTERPRISE (CROPS) : GRASS/CLOVER SEED PER HECTARE

Country		U.K.	DENMARK	
Region		England & Wales	All	
Year		1971/72	1971/72	
Monetary unit		£	Kronen	
1.3	Total value of Production	97.9	2.072	
	Yield (& Units)	N/A	1.264kg	
	Range in yield	N/A	N/A	
2.5	Specific Costs I	25.0	766	
3	Gross Margin I	72.9	1.306	
	Range in Gross Margin I	N/A	N/A	
	Gross Margin I(*)	175	172	
4.3	Specific Costs II	N/A	470	
5	Gross Margin II	-	836	
6.1	Working Hours	43.7	28.1	
	Gross Margin I per hour of manual labour	1.67	46	
	Gross Margin I per hour of manual labour(*)	4.0	6.1	
	Gross Margin I as a percentage of total value of production	74	63	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : LUCERNE PER HECTARE  
(For Drying)

Country		DENMARK	
Region		All	
Year		1971/72	
Monetary unit		Kronen	
1.3	Total value of Production	1.627	
	Yield (& Units)	10.068kg	
	Range in yield	N/A	
2.5	Specific Costs I	437	
3	Gross Margin I	1.190	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	157	
4.3	Specific Costs II	161	
5	Gross Margin II	1.029	
6.1	Working Hours	8.1	
	Gross Margin I per hour of manual labour	147	
	Gross Margin I per hour of manual labour(*)	19.4	
	Gross Margin I as a percentage of total value of production	73	

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : SUGAR BEET PER HECTARE**

Country	UNITED KINGDOM		DENMARK	BELGIUM	NETHERLANDS		WEST GERMANY	
	England & Wales	Eastern England			Arable Farms	Mixed Farms	All Farms	Large Farms
Region /Farm Type	1971/72	1972	All	All	1972	1971	1973	1973
Year	£	£	Kronen	Franc	Fl.	Fl.	DM	DM
Monetary unit	£	£	Kronen	Franc	Fl.	Fl.	DM	DM
1.3 Total value of Production	331.6	278.5	5.673	47.712	3.784	4.169	3.710	3.758
Yield (& Units)	39.0 tons	33.9 tons	383.9 dt	47.9 tons	45.900kg	49.500kg	434 dt	440 dt
Range in yield	29.7 - 44.5	18.5 - 36.6	N/A	N/A	N/A	N/A	370 - 490	375 - 495
2.5 Specific Costs I	52.1	53.1	1.472	11.153	680	648	935	960
3 Gross Margin I	279.5	225.4	4.201	36.559	3.104	3.521	22.775	2.798
Range in Gross Margin I	170.3-325.9	98.8-247.1	N/A	31092-38130	N/A	N/A	2396-3133	2417-3138
Gross Margin I(*)	670	540	554	751	881	999	793	800
4.3 Specific Costs II	N/A	37.5	878	6.756	424	526	431	414
5 Gross Margin II	-	187.9	3.323	29.803	2.680	2.995	2.344	2.384
6.1 Working Hours	93.2	90.2	108.7	89	106	119	170	155
Gross Margin I per hour of manual labour	3.00	2.50	39	411	29	30	16	18
Gross Margin I per hour of manual labour(*)	7.2	6.0	5.1	8.4	8.3	8.4	4.7	5.2
Gross Margin I as a percentage of total value of production	84	81	74	77	82	84	75	74

(\*) Expressed in units of account (1972 Central Rate)

ENTREPRISE (CROPS) : SUGAR BEET PER HECTARE

Country	I T A L Y			I R E L A N D			FRANCE
	Abruzzia	Sardegna	Campania	Emilia	All	Connacht & Ulster	
Year	1969	1970	1971	1972	1972	1972	1971/72
Monetary unit	Lire	Lire	Lire	Lire	£	£	Franc
1.3 Total value of Production	480.000	471.000	517.000	604.663	232.1	235.4	4.266
Yield (& Units)	400q	380q	450q	502q	29.6 tons	30.1 tons	26.5 tons
Range in yield	N/A	N/A	N/A	N/A	N/A	N/A	321 - 571
2.5 Specific Costs I	121.000	78.000	81.000	194.540	133.7	136.8	1.132
3 Gross Margin I	359.000	393.000	436.000	500.123	98.3	98.6	3.134
Range in Gross Margin I	N/A	N/A	N/A	N/A	22.1-182.3	23.2-1.823	19.8-(N/A)
Gross Margin I(*)	569	622	691	792	236	236	564
4.3 Specific Costs II	53.000	57.000	60.000	78.166	N/A	N/A	592
5 Gross Margin II	306.000	336.000	376.000	421.957	-	-	2.542
6.1 Working Hours	660	570	615	111	333	N/A	N/A
Gross Margin I per hour of manual labour	554	689	709	4.506	0.30	-	-
Gross Margin I per hour of manual labour(*)	0.8	1.1	1.1	7.1	0.7.	-	-
Gross Margin I as a percentage of total value of production	75	83	84	72	42	42	73

(\*) Expressed in units of account (1972 Central Rate)



**ENTERPRISE (CROPS) : POTATOES PER HECTARE**  
(MAINCROP)

Country	UNITED KINGDOM		DENMARK	BELGIUM	WEST GERMANY		
	England & Wales	East Midland			All Farms	Large Farms	Specialist Farms
Region / Farm Type	N. Ireland	1970/71	All	All	1973	1973	1973
Year	1971/72	1971/72	1971/72	1973	1973	1973	1973
Monetary unit	£	£	Kronen	Franc	DM	DM	DM
1.3 Total value of Production	438.6	416.6	411.5	60.195	3.786	3.741	3.619
Yield (& Units)	26.6 tons	29.9 tons	228.1 kg	32.190kg	290 dt	290 dt	280 dt
Range in yield	19.7-34.6	20.8-42.7	N/A	N/A	240-325	240-325	230-315
2.5 Specific Costs I	123.1	144.5	1.289	14.439	1.139	1.151	1.182
3 Gross Margin I	315.5	271.1	2.826	45.756	2.647	2.590	2.437
Range in Gross Margin I	203.1-477.7	141.3-449.0	N/A	43567-52,5A	1946-3134	2089-2933	1786-2827
Gross Margin I(*)	757	650	373	940	756	740	696
4.3 Specific Costs II	N/A	N/A	951	6.271	448	462	484
5 Gross Margin II	-	-	1.875	39.485	2.199	2.128	1.953
6.1 Working Hours	152.7	152.7	116	107	225	205	155
Gross Margin I per hour of manual labour	2.07	1.78	24	428	12	13	16
Gross Margin I per hour of manual labour(*)	5.0	4.3	3.2	8.8	3.4	3.6	4.5
Gross Margin I as a percentage of total value of production	72	65	69	76	70	69	67

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : POTATOES PER HECTARE**  
(MAINCROP)

Country	W. GERMANY		NETHERLANDS		ITALY		I R E L A N D			FRANCE
	Upland Farms (650-1000m)	Arable Farms	Mixed Farms	Mixed Farms	Abruzzi	All	Connacht & Ulster	Leinster & Munster	All	
Year	1973	1972	1971	1969	1972	1972	1972	1972	1972	1971/72
Monetary unit	DM	Fl.	Fl.	Lire	Fl.	E	E	E	E	Franc
1.3 Total value of Production	2.948	10.203	2.924	600.000		322.3	343.7	293.0	4.057	
Yield (& Units)	245 dt	44.170kg	33.100kg	300q		14.8 tons	15.5 tons	13.7 tons	312q	
Range in yield	200-290	N/A	N/A	N/A		N/A	N/A	N/A	275 - 338	
2.5 Specific Costs I	1.014	1.149	1.113	209.000		99.8	105.8	91.4	2.194	
3 Gross Margin I	1.934	9.054	1.811	391.000		222.6	237.9	201.6	1.863	
Range in Gross Margin I	1366-2462	N/A	N/A	N/A		68.9-379.1	72.3-378.6	66.7-379.5	545-4.354	
Gross Margin I(*)	553	2.570	514	619		534	570	483	335	
4.3 Specific Costs II	445	508	622	55.000		N/A	N/A	N/A	731	
5 Gross Margin II	1.489	8.546	1.189	336.000		-	-	-	1.132	
6.1 Working Hours	255	128	128	555		450	N/A	N/A	N/A	
Gross Margin I per hour of manual labour	8	71	14	705		0.49	-	-	-	
Gross Margin I per hour of manual labour(*)	2.2	20.1	4.0	1.1		1.2.	-	-	-	
Gross Margin I as a percentage of total value of production	66	89	62	65		69	69	69	46	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : POTATOES PER HECTARE  
(EARLIES)

Country	U.K.	
Region	England & Wales	
Year	1971/72	
Monetary unit	£	
1.3	Total value of Production	394.4
	Yield (& Units)	17.0 tons
	Range in yield	N/A
2.5	Specific Costs I	132.0
3	Gross Margin I	262.4
	Range in Gross Margin I	N/A
	Gross Margin I(*)	629
4.3	Specific Costs II	N/A
5	Gross Margin II	-
6.1	Working Hours	172.2
	Gross Margin I per hour of manual labour	1.52
	Gross Margin I per hour of manual labour(*)	3.7
	Gross Margin I as a percentage of total value of production	67

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : POTATOES** **PER HECTARE**  
(INDUSTRIAL)

Country		NETHERLANDS	
Region / Farm Type		Arable Farms	Mixed Farms
Year		1972	1971
Monetary unit		F1.	F1.
1.3	Total value of Production	3.950	3.256
	Yield (& Units)	48.300 kg	42.500 kg
	Range in yield	N/A	N/A
2.5	Specific Costs I	1.131	983
3	Gross Margin I	2.819	2.973
	Range in Gross Margin I	N/A	N/A
	Gross Margin I(*)	800	645
4.3	Specific Costs II	272	268
5	Gross Margin II	2.547	2.005
6.1	Working Hours	106	108
	Gross Margin I per hour of manual labour	27	21
	Gross Margin I per hour of manual labour(*)	7.5	6.0
	Gross Margin I as a percentage of total value of production	71	70

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : POTATOES

PER HECTARE

(SEED)

Country		NETHERLANDS	
Region /Farm Type		Arable Farms	Mixed Farms
Year		1972	1971
Monetary unit		F1.	F1.
1.3	Total value of Production	7.708	5.870
	Yield (& Units)	30.110 kg	28.400 kg
	Range in yield	N/A	N/A
2.5	Specific Costs I	1.969	2.091
3	Gross Margin I	5.739	3.779
	Range in Gross Margin I	N/A	N/A
	Gross Margin I(*)	1.629	1.073
4.3	Specific Costs II	335	427
5	Gross Margin II	5.404	3.352
6.1	Working Hours	161	162
	Gross Margin I per hour of manual labour	36	23
	Gross Margin I per hour of manual labour(*)	10.1	6.6
	Gross Margin I as a percentage of total value of production	74	64

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : CARROTS

PER HECTARE

Country		UNITED KINGDOM	W.GERMANY*	
Region		All	Southern England	All
Year		1968/69	1972	1973
Monetary unit		£	£	DM
1.3	Total value of Production	407.0	481.8	3.820
	Yield (& Units)	26.7tons	32.1tons	480 dt
	Range in yield	N/A	N/A	400-560
2.5	Specific Costs I	83.0	80.6	1.250
3	Gross Margin I	324.0	401.2	2.570
	Range in Gross Margin I	N/A	N/A	2050-3090
	Gross Margin I(*)	777	962	735
4.3	Specific Costs II	N/A	46.9	435
5	Gross Margin II	-	354.3	2.135
6.1	Working Hours	N/A	199.7	105
	Gross Margin I per hour of manual labour	-	2.01	24
	Gross Margin I per hour of manual labour(*)	-	4.8	7.0
	Gross Margin I as a percentage of total value of production	80	83	67

(\*) Expressed in units of account (1972 Central Rate)

\*For canning only.

ENTERPRISE (CROPS) : THRESHED PEAS

PER HECTARE

Country		UNITED KINGDOM	
Region		Eastern England	East Midlands
Year		1972	1971/72
Monetary unit		£	£
1.3	Total value of Production	191.7	86.1
	Yield (& Units)	N/A	2.2 tons
	Range in yield	-	2.0 - 4.2
2.5	Specific Costs I	62.3	41.0
3	Gross Margin I	129.4	45.1
	Range in Gross Margin I	-	38.3-120.6
	Gross Margin I(*)	310	108
4.3	Specific Costs II	N/A	N/A
5	Gross Margin II	-	-
6.1	Working Hours	N/A	29.9
	Gross Margin I per hour of manual labour	-	1.51
	Gross Margin I per hour of manual labour(*)	-	3.6
	Gross Margin I as a percentage of total value of production	67	52

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : VINING PEAS PER HECTARE**

Country	U.K.	W.GERMANY*	
Region	Southern England	All	
Year	1971/72	1973	
Monetary unit	£	DM	
1.3	Total value of Production	210.8	2.530
	Yield (& Units)	4.3 tons	55 dt
	Range in yield	up to 5.9	45 - 64
2.5	Specific Costs I	49.4	745
3	Gross Margin I	161.4	1.785
	Range in Gross Margin I	up to 229.3	1384-2149
	Gross Margin I(*)	387	510
4.3	Specific Costs II	58.1	720
5	Gross Margin II	103.3	1.065
6.1	Working Hours	N/A	33
	Gross Margin I per hour of manual labour	-	54
	Gross Margin I per hour of manual labour(*)	-	15.5
	Gross Margin I as a percentage of total value of production	77	71

(\*) Expressed in units of account (1972 Central Rate)

\*For canning only.



ENTERPRISE (CROPS) : GREEN BEANS

PER HECTARE

Country	* W.GERMANY	FRANCE	
Region	All	All	
Year	1973	1971/72	
Monetary unit	DM	Franc	
1.3	Total value of Production	2.970	4.005
	Yield (& Units)	90 dt	38q
	Range in yield	75 - 103	N/A
2.5	Specific Costs I	905	1.756
3	Gross Margin I	2.065	2.249
	Range in Gross Margin I	1685-2374	802-10136
	Gross Margin I(*)	590	405
4.3	Specific Costs II	814	N/A
5	Gross Margin II	1.251	-
6.1	Working Hours	43	N/A
	Gross Margin I per hour of manual labour	48	-
	Gross Margin I per hour of manual labour(*)	13.7	-
	Gross Margin I as a percentage of total value of production	70	56

(\*) Expressed in units of account (1972 Central Rate)

\* For canning only.

ENTERPRISE (CROPS) : BRASSICAE

PER HECTARE

Country	U.K.	*W/GERMANY	
Region	Eastern England	All	
Year	1972	1973	
Monetary unit	£	DM	
1.3	Total value of Production	546.3	4.290
	Yield (& Units)	N/A	600 dt
	Range in yield	-	500 - 720
2.5	Specific Costs I	101.6	850
3	Gross Margin I	444.7	3.440
	Range in Gross Margin I	N/A	2895 - 4115
	Gross Margin I(*)	1.066	983
4.3	Specific Costs II	19.8	325
5	Gross Margin II	424.9	3.115
6.1	Working Hours	573.2	370
	Gross Margin I per hour of manual labour	0.78	9
	Gross Margin I per hour of manual labour(*)	1.9.	2.7
	Gross Margin I as a percentage of total value of production	81	80

(\*) Expressed in units of account (1972 Central Rate)

\*Cabbage for canning only.

ENTERPRISE (CROPS) : CAULIFLOWER

PER HECTARE

Country		I T A L Y		W.GERMANY	* BELGIUM	FRANCE
Region		Abruzzi - Pescara	Sardegna	All	All	All
Year		1969	1970	1973	1972	1971/72
Monetary unit		Lire	Lire	DM	Franc	Franc
1.3	Total value of Production	330.000	1.120.000	11.440	493.523	6.890
	Yield (& Units)	11,000heads	200 q	260 dt	49,058 heads	170q
	Range in yield	N/A	N/A	200- 310	N/A	N/A
2.5	Specific Costs I	94.000	60.000	4.860	61.123	3.163
3	Gross Margin I	236.000	1.060.000	6.580	432.400	3.727
	Range in Gross Margin I	N/A	N/A	5020-7850	N/A	N/A
	Gross Margin I(*)	1.374	1.679	1.880	8.887	671
4.3	Specific Costs II	16.000	52.000	530	N/A	N/A
5	Gross Margin II	220.000	1.008.000	6.050	-	N/A
6.1	Working Hours	456	510	430	2.500	N/A
	Gross Margin I per hour of manual labour	518	2.078	15	173	-
	Gross Margin I per hour of manual labour(*)	0.8.	3.3	4.4	3.6	-
	Gross Margin I as a percentage of total value of production	72	95	58	88	54

(\*) Expressed in units of account (1972 Central Rate)

\*Two crops per year.

ENTERPRISE (CROPS) : TOBACCO PER HECTARE

Country	BELGIUM		I T A L Y			W. GERMANY	FRANCE
	Region	All	Pescara	Caserta	Benevento	All	All
Year		1973	1969	1971	1969	1973	1971/72
Monetary unit		Franc	Lire	Lire	Lire	DM	Franc
1.3 Total value of Production		185.500	744.000	1.950.000	1.375.000	21.200	20.773
Yield (& Units)		3.500kg	12q	32,5q	25q	25,5dt	N/A
Range in yield		N/A	N/A	N/A	N/A	22,0- 28,5	-
2.5 Specific Costs I		18.175	90.740	142.000	69.500	2.670	2.987
3 Gross Margin I		167.325	653.260	1.808.000	1.305.500	18.530	17.786
Range in Gross Margin I		N/A	N/A	N/A	N/A	15250-20710	12040-24517
Gross Margin I(*)		3.439	1.035	2.864	2.068	5.296	3.202
4.3 Specific Costs II		25.000	22.750	17.800	30.000	3.990	N/A
5 Gross Margin II		142.325	630.510	1.790.200	1.275.000	14.540	-
6.1 Working Hours		1.625	2.531	2.415	2.520	1.740	N/A
Gross Margin I per hour of manual labour		103	258	749	518	11	-
Gross Margin I per hour of manual labour(*)		2.1.	0.4	1.2	0.8	3.0.	-
Gross Margin I as a percentage of total value of production		90	88	93	95	87	86

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : HOPS

PER HECTARE

Country	BELGIUM	W.GERMANY	FRANCE	
Region	All	All	All	
Year	1973	1973	1971/72	
Monetary unit	Franc	DM	Franc	
1.3	Total value of Production	152.625	15.111	15.236
	Yield (& Units)	37 livres	17,7 dt	N/A
	Range in yield	N/A	N/A	-
2.5	Specific Costs I	36.745	4.030	3.517
3	Gross Margin I	115.880	11.081	11.719
	Range in Gross Margin I	N/A	N/A	7065-18025
	Gross Margin I(*)	2.538	3.167	2.110
4.3	Specific Costs II	N/A	5.250	N/A
5	Gross Margin II	-	5.831	-
6.1	Working Hours	806	670	N/A
	Gross Margin I per hour of manual labour	144	17	-
	Gross Margin I per hour of manual labour(*)	3.2	4.7	-
	Gross Margin I as a percentage of total value of production	76	73	77

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : FLAX

PER HECTARE

Country		BELGIUM	
Region		All	
Year		1973	
Monetary unit		Franc	
1.3	Total value of Production	34.198	
	Yield (& Units)	8.163kg	
	Range in yield	N/A	
2.5	Specific Costs I	5.011	
3	Gross Margin I	29.187	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	600	
4.3	Specific Costs II	2.878	
5	Gross Margin II	26.309	
6.1	Working Hours	48	
	Gross Margin I per hour of manual labour	608	
	Gross Margin I per hour of manual labour(*)	12.5	
	Gross Margin I as a percentage of total value of production	85	

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : TOMATOES PER HECTARE**

**HEATED GLASSHOUSE**

Country		* I T A L Y			** NETHERLANDS	BELGIUM
Region		Lazio	S i c i l i a		South.	All.
Year		1970/71	1971	1971	1972	1972
Monetary unit		Lire	Lire	Lire	Fl.	Franc
1.3	Total value of Production	1.525.000	2.224.000	2.280.000	217.000	3.059.622
	Yield (& Units)	5.000kg	8.000kg	8.000kg	Toms 141.000 kg Let 179.000kg	132.424kg
	Range in yield	N/A	N/A	N/A	N/A	N/A
2.5	Specific Costs I	512.405	625.346	625.346	80.065	861.027
3	Gross Margin I	1.012.595	1.598.654	1.654.654	136.935	2.198.595
	Range in Gross Margin I	N/A	N/A	N/A	N/A	915.628 to 2.917.906
	Gross Margin I(*)	1.604	2.532	2.621	38.870	45.155
4.3	Specific Costs II	976.916	211.152	290.895	440	481.968
5	Gross Margin II	35.679	1.387.502	1.363.759	136.495	1.716.627
6.1	Working Hours	736	801	880	8.050	11.392
	Gross Margin I per hour of manual labour	1.376	1.996	1.880	17	193
	Gross Margin I per hour of manual labour(*)	2.2	3.2	3.0	4.8	4.0
	Gross Margin I as a percentage of total value of production	66	72	73	63	72

(\*) Expressed in units of account (1972 Central Rate)

\* Per 1000m<sup>2</sup>

\*\* Tomatoes & lettuce

**ENTERPRISE (CROPS) : TOMATOES**  
(OUTDOOR) **PER HECTARE**

Country		I T A L Y									
Region	Emilia Romagna	S A R D E G N A		A b r u z z i - P e s c a r a		C a m p a n i a - B e n e v e n t o		C a m p a n i a - C a s e r t a		C a m p a n i a - S a l e r n o	
Year	1972	1970	1970	1968/69	1968/69	1969	1971	1968	1971	1968	1968
Monetary unit	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire	Lire
1.3	1.038.350	1.188.000	707.000	1.330.000	1.330.000	2.295.000	400.000	2.140.000			
	606q	315q	380q	380q	380q	510q	200q	550q			
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
2.5	287.530	78.000	46.000	311.000	311.000	291.000	34.000	472.000			
3	750.820	1.110.000	661.000	1.019.000	1.019.000	2.004.000	366.000	1.668.000			
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
	1.189	1.758	1.047	1.614	1.614	3.174	580	2.642			
4.3	59.397	64.000	52.000	74.000	74.000	132.000	55.000	76.000			
5	691.423	1.046.000	609.000	945.000	945.000	1.872.000	311.000	1.591.000			
6.1	517	1.200	960	1.520	1.520	2.848	944	N/A			
	1.452	925	689	670	670	704	388	-			
	2.3	1.5	1.1	1.1	1.1	1.1	0.6	-			
	72	93	93	77	77	87	92	78			

(\*) Expressed in units of account (1972 Central Rate)

(°) For processing



ENTERPRISE (CROPS) : TOMATOES

PER HECTARE

(UNHEATED GLASS)

Country		BELGIUM	FRANCE	* NETHERLANDS	
Region		All	All	South.	South **
Year		1972	1971/72	1972	1972
Monetary unit		Franc	Franc	Fl.	Fl.
1.3	Total value of Production	240.000	7.858	107.000	177.500
	Yield (& Units)	40.000kg	7q	T-100.100kg L-190.000Has	T-125.250kg L-341.000Has
	Range in yield	N/A	1 - 28	N/A	N/A
2.5	Specific Costs I	114.330	2.166	45.490	72.475
3	Gross Margin I	125.670	5.692	61.510	105.025
	Range in Gross Margin I	N/A	3818 - 5853	N/A	N/A
	Gross Margin I(*)	2.583	1.025	17.460	29.812
4.3	Specific Costs II	N/A	N/A	5.440	5.440
5	Gross Margin II	-	-	56.070	99.585
6.1	Working Hours	3.000	N/A	5.500	6.750
	Gross Margin I per hour of manual labour	42	-	11	16
	Gross Margin I per hour of manual labour(*)	0.9.	-	3.2	4.4
	Gross Margin I as a percentage of total value of production	52	72	57	59

(\*) Expressed in units of account (1972 Central Rate)

\* Tomatoes & Lettuce  
 \*\* Air Conditioned Glasshouses

ENTERPRISE (CROPS) : SALAD CROPS

PER HECTARE

Country		BELGIUM	NETHERLANDS	
Region		(1) All	(2) South.	(3) South.
Year		1972	1972	1972
Monetary unit		Franc	Fl.	Fl.
1.3	Total value of Production	617.044	220.000	130.000
	Yield (& Units)	148.866 Heads	C- 58.000kg L-151.000Hds	C- 29.000kg L-190.000Hds
	Range in yield	N/A	N/A	N/A
2.5	Specific Costs I	216.148	99.775	59.530
3	Gross Margin I	400.896	120.225	70.470
	Range in Gross Margin I	222.267 to 587.469	N/A	N/A
	Gross Margin I(*)	8.239	34.128	20.004
4.3	Specific Costs II	151.722	1.740	880
5	Gross Margin II	249.174	118.485	69.590
6.1	Working Hours	2.000	6.950	4.850
	Gross Margin I per hour of manual labour	200	17	15
	Gross Margin I per hour of manual labour(*)	4.1	4.9	4.1
	Gross Margin I as a percentage of total value of production	65	55	54

(\*) Expressed in units of account (1972 Central Rate)

- (1) Lettuce- Under Glass
- (2) Cucumber & Lettuce - Heated Glasshouse
- (3) Cucumber & Lettuce - Unheated Glass

**ENTERPRISE (CROPS) : CHICORY**

**PER HECTARE**

	Country	BELGIUM	
	Region	All	
	Year	1971	
	Monetary unit	Franc	
1.3	Total value of Production	204.652	
	Yield (& Units)	13.499kg	
	Range in yield	N /A	
2.5	Specific Costs I	22.235	
3	Gross Margin I	182.417	
	Range in Gross Margin I	107.208 265.489	
	Gross Margin I(*)	3.749	
4.3	Specific Costs II	28.643	
5	Gross Margin II	153.774	
6.1	Working Hours	2.200	
	Gross Margin I per hour of manual labour	83	
	Gross Margin I per hour of manual labour(*)	1.7.	
	Gross Margin I as a percentage of total value of production	89	

(\*) Expressed in units of account (1972 Central Rate)

**ENTERPRISE (CROPS) : ARTICHOKE**

**PER HECTARE**

Country		I T A L Y	
Region		Campania	Sicilia
Year		1973	1968
Monetary unit		Lire	Lire
1.3	Total value of Production	1.500.000	850.000
	Yield (& Units)	100.000heads	63.810heads
	Range in yield	N/A	N/A
2.5	Specific Costs I	211.700	56.250
3	Gross Margin I	1.288.300	793.750
	Range in Gross Margin I	N/A	N/A
	Gross Margin I(*)	2.041	1.257
4.3	Specific Costs II	44.000	27.730
5	Gross Margin II	1.244.300	766.020
6.1	Working Hours	759	462
	Gross Margin I per hour of manual labour	1.697	1.718
	Gross Margin I per hour of manual labour(*)	2.7	2.7
	Gross Margin I as a percentage of total value of production	86	93

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : ASPARAGUS

PER HECTARE

	Country	W. GERMANY	
	Region	All	
	Year	1973	
	Monetary unit	DM	
1.3	Total value of Production	15.600	
	Yield (& Units)	32	
	Range in yield	N/A	
2.5	Specific Costs I	1.380	
3	Gross Margin I	14.220	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	4.064	
4.3	Specific Costs II	785	
5	Gross Margin II	13.435	
6.1	Working Hours	1.750	
	Gross Margin I per hour of manual labour	8	
	Gross Margin I per hour of manual labour(*)	2.3	
	Gross Margin I as a percentage of total value of production	91	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : PEARS PER HECTARE

Country	I T A L Y		NETHERLANDS	BELGIUM	* FRANCE
Region (Variety)	William	R a s e n n a	South-West	All	All
Year	1972	1972	1972/73	1972	1971/72
Monetary unit	Lire	Lire	Fl.	Franc	Franc
1.3	1.740.000	3.040.000	8.000	198.513	15.853
	300q	380q	14.5 tonnes	19.383kg	66 q
	N/A	N/A	N/A	N/A	N/A
2.5	285.000	285.000	1.660	19.189	2.048
3	1.455.000	2.755.000	6.340	179.324	13.805
	N/A	N/A	N/A	60.866 to 362.268	N/A
	2.305	4.364	1.780	3.685	2.486
4.3	280.000	280.000	620	32.403	N/A
5	1.175.000	2.475.000	5.720	146.921	-
6.1	655	755	430	750	N/A
Gross Margin I per hour of manual labour	2.221	3.649	15	239	-
Gross Margin I per hour of manual labour(*)	3.5	5.8	4.2	4.9	-
Gross Margin I as a percentage of total value of production	84	91	79	90	87

(\*) Expressed in units of account (1972 Central Rate)

\*Figures from data sheets (which differ from those on summary sheet)

**ENTERPRISE (CROPS) : APPLES PER HECTARE**

Country	ITALY	N E T H E R L A N D S		BELGIUM	* FRANCE
Region	Ferrara	South West	Central	All	All
Year	1970	1972/73	1972/73	1972	1971/72
Monetary unit	Lire	Fl.	Fl.	Franc	Franc
1.3 Total value of Production	1.280.000	10.200	11.500	229.991	6.660
Yield (& Units)	200q	18.5tonnes	19 tonnes	27.172kg	31q
Range in yield	N/A	N/A	N/A	N/A	N/A
2.5 Specific Costs I	170.000	2.460	2.680	30.455	1.689
3 Gross Margin I	1.110.000	7.740	8.820	199.536	4.971
Range in Gross Margin I	N/A	N/A	N/A	79.817 to 351.256	N/A
Gross Margin I(*)	1.758	2.197	2.504	4.101	895
4.3 Specific Costs II	92.000	1.040	880	51.124	N/A
5 Gross Margin II	1.018.000	6.700	7.940	148.412	-
6.1 Working Hours	1.084	520	510	750	N/A
Gross Margin I per hour of manual labour	1.024	15	17	266	-
Gross Margin I per hour of manual labour(*)	1.6.	4.2	4.9	5.5.	-
Gross Margin I as a percentage of total value of production	81	76	77	87	75

(\*) Expressed in units of account (1972 Central Rate)

\* Figures from data sheets (which differ from those on summary sheets)

**ENTERPRISE (CROPS) : APPLES & PEARS**

**PER HECTARE**

Country		WEST GERMANY (+)		
Region /Farm Type		All	Developable holdings	Modern Units
Year		1973	1973	1973
Monetary unit		DM	DM	DM
1.3	Total value of Production	7.396	7.592	7.712
	Yield (& Units)	200 q	215 q	225 q
	Range in yield	N/A	N/A	N/A
2.5	Specific Costs I	2.150	2.430	2.640
3	Gross Margin I	5.246	5.162	5.072
	Range in Gross Margin I	N/A	N/A	N/A
	Gross Margin I(*)	1.499	1.475	1.450
4.3	Specific Costs II	900	1.055	1.155
5	Gross Margin II	4.346	4.107	3.917
6.1	Working Hours	520	490	470
	Gross Margin I per hour of manual labour	10	10	11
	Gross Margin I per hour of manual labour(*)	2.9	3.0	3.1
	Gross Margin I as a percentage of total value of production	71	68	66

(\*) Expressed in units of account (1972 Central Rate)

(+) Intensive production



ENTERPRISE (CROPS) : ORANGES

PER HECTARE

Country		I T A L Y		
Region		Campania	Sicilia	
Year		1970/71	1970/71	1970/71
Monetary unit		Lire	Lire	Lire
1.3	Total value of Production	660.000	2.250.000	2.250.000
	Yield (& Units)	150q	300q	300q
	Range in yield	N/A	N/A	N/A
2.5	Specific Costs I	52.000	95.000	95.000
3	Gross Margin I	608.000	2.155.000	2.155.000
	Range in Gross Margin I	N/A	N/A	N/A
	Gross Margin I(*)	963	3.413	3.413
4.3	Specific Costs II	47.000	156.300	255.500
5	Gross Margin II	561.000	1.998.700	1.899.500
6.1	Working Hours	520	766	642
	Gross Margin I per hour of manual labour	1.169	2.813	3.357
	Gross Margin I per hour of manual labour(*)	1.9	4.5	5.3
	Gross Margin I as a percentage of total value of production	92	96	96

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : PEACHES

PER HECTARE

Country	I T A L Y						BELGIUM	FRANCE
	Abruzzi	Sicilia	Emilia Var.Southl.	Romagna Var.Dixied	Emilia-Romagna Var.Red.Haven	All.		
Region	1968	1968	1972	1972	1972	1972	All.	All.
Year	1968	1968	1972	1972	1972	1972	1973	1971/72
Monetary unit	Lire	Lire	Lire	Lire	Lire	Lire	Franc	Franc
Total value of Production	630.000	2.160.000	2.530.000	1.800.000	1.955.000	170.000	4.456	
Yield (& Units)	63q	180q	230q	180q	230q	10.000 kg	54 q	
Range in yield	N/A	N/A	N/A	N/A	N/A	N/A	32 - 63	
Specific Costs I	89.390	128.400	120.000	120.000	120.000	43.500	2.339	
Gross Margin I	540.610	2.031.600	2.410.000	1.680.000	1.835.000	126.500	2.117	
Range in Gross Margin I	N/A	N/A	N/A	N/A	N/A	N/A	2026 - 6684	
Gross Margin I(*)	846	3.218	3.817	2.661	2.907	2.600	381	
Specific Costs II	71.312	98.100	220.000	220.000	220.000	N/A	N/A	
Gross Margin II	469.298	1.933.500	2.190.000	1.460.000	1.615.000	-	-	
Working Hours	471	520	725	625	725	600	N/A	
Gross Margin I per hour of manual labour	1.148	3.907	3.324	2.688	2.531	211	-	
Gross Margin I per hour of manual labour(*)	1.8	6.2	5.3	4.3	4.0	4.3	-	
Gross Margin I as a percentage of total value of production	86	94	95	93	94	74	47	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : GRAPES - OUTDOOR PER HECTARE

	Country	ITALY	
	Region	Piemonte	
	Year	1970	
	Monetary unit	Lire	
1.3	Total value of Production	969.300	
	Yield (& Units)	107q	
	Range in yield	N/A	
2.5	Specific Costs I	153.495	
3	Gross Margin I	815.805	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	1.292	
4.3	Specific Costs II	253.598	
5	Gross Margin II	562.207	
6.1	Working Hours	771	
	Gross Margin I per hour of manual labour	1.058	
	Gross Margin I per hour of manual labour(*)	1.7.	
	Gross Margin I as a percentage of total value of production	84	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : GRAPES

PER HECTARE

(UNDER GLASS)

Country		BELGIUM	
Region		All.	
Year		1973	
Monetary unit		Franc	
1.3	Total value of Production	2.200.000	
	Yield (& Units)	43.571kg	
	Range in yield	N/A	
2.5	Specific Costs I	51A.286	
3	Gross Margin I	1.685.714	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	34.645	
4.3	Specific Costs II	N/A	
5	Gross Margin II	-	
6.1	Working Hours	18.500	
	Gross Margin I per hour of manual labour	91	
	Gross Margin I per hour of manual labour(*)	1.9.	
	Gross Margin I as a percentage of total value of production	77	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : WINE PER HECTARE

Country	ITALY		F R A N C E		W E S T G E R M A N Y	
	Region	Toscana	* All (1)	All (2)	Total area	Specialist Units
Year	1972	1971/72	1971/72	1971/72	1973	1973
Monetary unit	Lire	Franc	Franc	Franc	DM	DM
1.3 Total value of Production	1.416.887	6.799	12.901	18.750	20.352	
Yield (& Units)	87,50q	N/A	47hl.	104hl.	108,5hl.	
Range in yield	N/A	-	35 - 67	N/A	N/A	
2.5 Specific Costs I	49.062	1.035	975	3.170	3.540	
3 Gross Margin I	1.367.825	5.764	11.926	15.580	16.812	
Range in Gross Margin I	N/A	N/A	3693-14064	N/A	N/A	
Gross Margin I(*)	2.167	1.018	2.147	4.453	4.805	
4.3 Specific Costs II	134.875	N/A	N/A	2.570	2.905	
5 Gross Margin II	1.232.950	-	-	13.010	13.907	
6.1 Working Hours	600	N/A	N/A	1.145	1.005	
Gross Margin I per hour of manual labour	2.280	-	-	14	17	
Gross Margin I per hour of manual labour(*)	3.6.	-	-	3.9	4.8	
Gross Margin I as a percentage of total value of production	97	85	92	83	83	

(\*) Expressed in units of account (1972 Central Rate)

\*No data sheets - Figures taken from summary sheets.

(1) Current Wines

(2) Other Wines

ENTERPRISE (CROPS) : OLIVE OIL

PER HECTARE

Country		I T A L Y			
Region		Abruzzza	Puglia	Calabria	Toscana
Year		1968/69	1969/70	1972/73	1971/72
Monetary unit		Lire	Lire	Lire	Lire
1.3	Total value of Production	400.000	542.208	871.200	643.900
	Yield (& Units)	5.00q	7.00q	9.68q	4.70q
	Range in yield	N/A	N/A	N/A	N/A
2.5	Specific Costs I	56.520	116.360	322.360	88.000
3	Gross Margin I	343.480	425.848	548.840	555.900
	Range in Gross Margin I	N/A	N/A	N/A	N/A
	Gross Margin I(*)	544	675	869	881
4.3	Specific Costs II	40.000	45.000	113.000	36.837
5	Gross Margin II	303.480	380.848	435.840	519.063
6.1	Working Hours	808	592	610	431
	Gross Margin I per hour of manual labour	425	719	900	1.290
	Gross Margin I per hour of manual labour(*)	0.7	1.1	1.4	2.0
	Gross Margin I as a percentage of total value of production	86	79	63	86

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : SOFT FRUIT

PER HECTARE

Country		U.K.	
Region		Eastern England	
Year		1972	
Monetary unit		£	
1.3	Total value of Production	1088.0	
	Yield (& Units)	N/A	
	Range in yield	-	
2.5	Specific Costs I	325.7	
3	Gross Margin I	762.3	
	Range in Gross Margin I	N/A	
	Gross Margin I(*)	1.828	
4.3	Specific Costs II	N/A	
5	Gross Margin II	-	
6.1	Working Hours	N/A	
	Gross Margin I per hour of manual labour	-	
	Gross Margin I per hour of manual labour(*)	-	
	Gross Margin I as a percentage of total value of production	70	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (CROPS) : STRAWBERRIES

PER HECTARE

Country		W.Germany	
Region		All.	
Year		1973	
Monetary unit		DM	
1.3	Total value of Production	31.500	
	Yield (& Units)	155 dt	
	Range in yield	130 - 180	
2.5	Specific Costs I	9.520	
3	Gross Margin I	21.980	
	Range in Gross Margin I	16350-26370	
	Gross Margin I(*)	6.282	
4.3	Specific Costs II	1.325	
5	Gross Margin II	20.655	
6.1	Working Hours	2.650	
	Gross Margin I per hour of manual labour	8	
	Gross Margin I per hour of manual labour(*)	2.4.	
	Gross Margin I as a percentage of total value of production	70	

(\*) Expressed in units of account (1972 Central Rate)



ENTERPRISE (LIVESTOCK) : DAIRYING - Per Ha

Country	W. GERMANY		NETHERLANDS		IRELAND			UNITED KINGDOM		
	All	1973	All	1972/73	All	Connacht & Ulster	Leinster + Munster	Scotland	England & Wales	N. Ireland
Region	DM	DM	Fl.	Fl.	Fl.	1972	1972	1971/72	1971/72	1971/72
Year	1973	1972/73	1972/73	1972/73	1972/73	1972	1972	1971/72	1971/72	1971/72
Monetary Unit	DM	Fl.	Fl.	Fl.	Fl.	£	£	£	£	£
1.4 Total value of Production	3.005	4.798	6.247	5.916	147.9	137.2	151.9	295	295	338
Yield (& Units)	-	7.640kg	10.668kg	10.133kg	670q	580q	704q	1.450q	1.450q	1.730q
Range of 1.4	N/A	N/A	N/A	N/A	58.1-247.7	59.2-237.7	56.7-249.0	236-369	239-353	290-356
2.5 Total specific costs I excluding forage	1.011	997	1.452	1.337	16.3	15.7	16.5	91	89	92
2.6 Total specific costs I including forage	1.192	1.548	2.162	1.978	26.9	24.6	27.8	112	114	117
3.1 Gross Margin I (1.4-2.5)	1.994	3.801	4.795	4.579	131.6	121.5	135.4	204	206	246
Range	-	N/A	N/A	N/A	48.2-221.2	49.2-215.1	47.1-222.0	145-278	150-264	198-264
3.2 Gross Margin I (1.4-2.6)	1.813	3.250	4.085	3.938	121.0	112.6	124.2	183	181	221
Range	-	N/A	N/A	N/A	43.7-204.3	44.0-206.1	43.3-204.1	124-257	125-239	173-239
(3.2) Gross Margin I (*)	518	923	1.160	1.118	290	270	298	439	434	530
4.5 Specific Costs II	363	431	592	524	N/A	N/A	N/A	N/A	N/A	N/A
5.2 Gross Margin II	1.450	2.819	3.493	3.414	-	-	-	-	-	-
6.1 Working hours	216	199	139	135	144	N/A	N/A	113	113	113
(3.2) Gross Margin I per hour of manual labour	8.4	16	29	29	0.84	-	-	1.62	1.60	1.96
Gross Margin I per hour of manual labour (*)	2.4	4.6	8.3	8.3	2.0	-	-	3.9	3.8	4.7
Gross Margin I (3.2) as a percentage of total value production	60	68	65	67	82	82	82	62	61	65

(\*) Expressed in units of account (1972 Central Rate)

\*High Dield

ENTERPRISE (LIVESTOCK) : DAIRYING - Per Cow

Country	W E S T G E R M A N Y			U N I T E D K I N G D O M					
	All. Farms	Large Farms	Modern Dairy Farms	Upland Farms	England and Wales	Scotland	N. Ireland		
Region	1973	1973	1973	1973	1971/72 *	1971/72	1971/72		
Year	DM	DM	DM	DM	£	£	£		
Monetary Unit									
1.4	Total value of Production	2.062	2.151	2.315	1.773	179	205	179	175
	Yield (& Units)	4.050kg	4.230kg	4.560kg	3.575kg	880q	1.050q	880q	854q
	Range of 1.4	1699-2396	1793-2481	1985-2593	1438-2059	145-214	176 - 216	143 - 224	147 - 201
2.5	Total specific costs I excluding forage	694	751	888	563	54	56	55	45
2.6	Total specific costs I including forage	818	876	1.021	685	69	71	68	58
3.1	Gross Margin I (1.4-2.5)	1.368	1.400	1.427	1.210	125	149	124	130
	Range	1147-1533	1179-1560	1276-1557	990-1398	91-160	120 - 160	88 - 169	102 - 156
3.2	Gross Margin I (1.4-2.6)	1.244	1.275	1.294	1.088	110	134	111	117
	Range	1023-1402	1053-1429	1141-1422	869-1272	76-145	105 - 145	75 - 156	89 - 143
(3.2)	Gross Margin I (*)	356	364	370	311	264	321	266	281
4.5	Specific Costs II	248	285	337	269	N/A	N/A	N/A	N/A
5.2	Gross Margin II	996	990	957	819	-	-	-	-
6.1	Working hours	147	124	78	172	69	69	69	69
(3.2)	Gross Margin I per hour of manual labour	8.5	10.3	16.6	6.3	1.59	1.94	1.61	1.70
	Gross Margin I per hour of manual labour (*)	2.4	2.9	4.7	1.8	3.8	4.7	3.9	4.1
	Gross Margin I (3.2) as a percentage of total value production	60	59	56	61	61	65	62	67

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : DAIRYING - Per Cow

Country	DENMARK		IRELAND		FRANCE	
	Region	All	Connacht- & Ulster	Leinster & Munster	Emilia	Lombardi*
Year	1971/72	1972	1972	1972	1972	1972/73
Monetary Unit	Kronen	£	£	£	Lire	Lire
Total value of Production	3.852	121.0	115.4	123.1	521.285	587.059
Yield (& Units)	4.761kg	544q	484q	566q	3.000kg	45,52q
Range of 1.4	N/A	79.0-147.9	76.0-119.6	82.5-151.8	N/A	-
2.5 Total specific costs I excluding forage	1.076	13.0	13.0	13.0	157.887	266.970
2.6 Total specific costs I including forage	1.344	21.3	20.1	21.8	375.451	392.338
3.1 Gross Margin I (1.4-2.5)	2.776	107.9	102.4	110.0	363.398	320.089
Range	N/A	66.5-132.3	63.9-108.3	69.8-135.6	N/A	-
3.2 Gross Margin I (1.4-2.6)	2.508	99.6	95.3	101.3	145.834	194.721
Range	2138-3325	61.3-122.6	57.8-103.8	65.5-125.1	N/A	-
(3.2) Gross Margin I (*)	331	239	229	243	231	308
4.5 Specific Costs II	422	N/A	N/A	N/A	37.912	58.081
5.2 Gross Margin II	2.086	-	-	-	107.922	136.640
6.1 Working hours	71.4	117	N/A	N/A	150	183
(3.2) Gross Margin I per hour of manual labour	35	0.85	-	-	972	1.064
Gross Margin I per hour of manual labour (*)	4.6	2.0	-	-	1.5	1.7
Gross Margin I (3.2) as a percentage of total value production	65	82	82	83	28	33
						64

(\*) Expressed in units of account (1972 Central Rate)

\*Unweighted Average of five Herds  
(as shown on data sheets)  
\*\*Average of regional data as  
on data sheets.

ENTERPRISE (LIVESTOCK) : DAIRY HEIFERS - Per Ha

Country		U.K.	
Region		All	
Year		1971/72	
Monetary Unit		£	
1.4	Total value of Production	131	
	Yield (& Units)	-	
	Range of 1.4	112 - 157	
2.5	Total specific costs I excluding forage	34	
2.6	Total specific costs I including forage	57	
3.1	Gross Margin I (1.4-2.5)	97	
	Range	78 - 124	
3.2	Gross Margin I (1.4-2.6)	74	
	Range	64 - 88	
(3.2)	Gross Margin I (*)	177	
4.5	Specific Costs II	N/A	
5.2	Gross Margin II	-	
6.1	Working hours	30	
(3.2)	Gross Margin I per hour of manual labour	2.47	
	Gross Margin I per hour of manual labour (*)	5.9	
	Gross Margin I (3.2) as a percentage of total value production	56	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : DAIRY HEIFERS - Per Head

Country		W E S T G E R M A N Y				U.K.
Region		All	Large Farms	Specialist Farms	Upland Farms	All
Year		1973	1973	1973	1973	1971/72
Monetary Unit		DM.	DM.	DM.	DM.	£
1.4	Total value of Production	1.610	1.634	1.645	1.582	127
	Yield (& Units)	-	-	-	-	-
	Range of 1.4	1425-1775	1447-1798	1460-1810	1408-1742	N/A
2.5	Total specific costs I excluding forage	595	608	743	575	33
2.6	Total specific costs I including forage	725	738	883	695	55
3.1	Gross Margin I (1.4-2.5)	1.015	1.026	902	1.007	94
	Range	888-1118	900-1128	790-485	888-1112	88- 100
3.2	Gross Margin I (1.4-2.6)	885	895	762	888	72
	Range	750- 985	763- 993	640- 838	762- 990	71- 73
(3.2)	Gross Margin I (*)	253	256	218	253	17.3
4.5	Specific Costs II	253	265	275	290	N/A
5.2	Gross Margin II	632	630	487	598	-
6.1	Working hours	113	92	57	125	30
(3.2)	Gross Margin I per hour of manual labour	7.8	9.7	13.4	7.1	2.47
	Gross Margin I per hour of manual labour (*)	2.3	2.8	3.8	2.0	5.9
	Gross Margin I (3.2) as a percentage of total value production	55	55	46	56	57

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : CALF REARING (Per Head)

Country		U.K.	F R A N C E			F R A N C E	
Region		All	M i d i - P y r é n é e s			Languedoc Roussillon	Centre
Year		1971/72	1973	1973	1973	1973	1973
Monetary Unit		£	Franc	Franc	Franc	Franc	Franc
1.4	Total value of Production	17.9	700	1.360	500	1.640	1.400
	Yield (& Units)	-	-	-	-	-	-
	Range of 1.4	N/A	N/A	N/A	N/A	N/A	N/A
2.5	Total specific costs I excluding forage	11.8	150	120	150	169,4	499,7
2.6	Total specific costs I including forage	11.8	350	313,5	350	344,0	732,8
3.1	Gross Margin I (1.4-2.5)	6.1	550	1.240	350	1470,6	900,3
	Range	N/A	N/A	N/A	N/A	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	6.1	350	1046,5	150	1.296	667,2
	Range	N/A	N/A	N/A	N/A	N/A	N/A
(3.2)	Gross Margin I (*)	15	63	188	27	233	162
4.5	Specific Costs II	N/A	N/A	N/A	N/A	N/A	N/A
5.2	Gross Margin II	-	-	-	-	-	-
6.1	Working hours	N/A	26.3	25.3	26.3	15.7	N/A
(3.2)	Gross Margin I per hour of manual labour	-	13	41	6	83	-
	Gross Margin I per hour of manual labour (*)	-	2.4	7.5	1.0	14.9	-
	Gross Margin I (3.2) as a percentage of total value production	34	50	77	30	79	48

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : VEAL (Per Head)

Country		NETHERLANDS	BELGIUM	W. GERMANY	
Region		All	All	All	
Year		1972/73	1971/72	1973	
Monetary Unit		Fl.	Franc	DM	
1.4	Total value of Production	437	5.980	410	
	Yield (& Units)	177kg	165kg	112kg	
	Range of 1.4	N/A	5093-6816	362-460	
2.5	Total specific costs I excluding forage	388	4.303	323	
2.6	Total specific costs I including forage	388	4.303	323	
3.1	Gross Margin I (1.4-2.5)	49	1.677	87	
	Range	N/A	N/A	50-128	
3.2	Gross Margin I (1.4-2.6)	49	1.677	87	
	Range	N/A	N/A	50-128	
(3.2)	Gross Margin I (*)	14	34	25	
4.5	Specific Costs II	13	151	10	
5.2	Gross Margin II	36	1.526	77	
6.1	Working hours	33	6.2	8	
(3.2)	Gross Margin I per hour of manual labour	15	270	109	
	Gross Margin I per hour of manual labour (*)	4.2	5.6	3.1	
	Gross Margin I (3.2) as a percentage of total value production	11	28	21	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : BARLEY BEEF (Per Head)

Country		U. K.	FRANCE
Region		All	Rhone-Alpes
Year		1971/72	1973
Monetary Unit		£	Franc
1.4	Total value of Production	83.2	1.560
	Yield (& Units)	-	-
	Range of 1.4	N/A	N/A
2.5	Total specific costs I excluding forage	68.8	586
2.6	Total specific costs I including forage	68.8	954
3.1	Gross Margin I (1.4-2.5)	14.4	974
	Range	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	14.4	606
	Range	N/A	N/A
(3.2)	Gross Margin I (*)	35	109
4.5	Specific Costs II	N/A	N/A
5.2	Gross Margin II	-	-
6.1	Working hours	N/A	24.8
(3.2)	Gross Margin I per hour of manual labour	-	24
	Gross Margin I per hour of manual labour (*)	-	4.4
	Gross Margin I (3.2) as a percentage of total value production	17	39

(\*) Expressed in units of account (1972 Central Rate)



ENTERPRISE (LIVESTOCK) : BULL BEEF (Per Head)

Country	NETHERLANDS	BELGIUM	FRANCE	
Region	All	All	All *	
Year	1972/73	1971/72	1972/73	
Monetary Unit	Fl.	Franc	Franc	
1.4	Total value of Production	1.555	14.761	1.982
	Yield (& Units)	-	-	-
	Range of 1.4	N/A	10.820 to 17.773	N/A
2.5	Total specific costs I excluding forage	545	8/176	976
2.6	Total specific costs I including forage	925	8.176	1.184
3.1	Gross Margin I (1.4-2.5)	1.010	6.585	1.006
	Range	N/A	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	630	6.585	798
	Range	N/A	N/A	N/A
(3.2)	Gross Margin I (*)	179	135	144
4.5	Specific Costs II	N/A	N/A	N/A
5.2	Gross Margin II	-	-	-
6.1	Working hours	12	8	24.2
(3.2)	Gross Margin I per hour of manual labour	53	823	33
	Gross Margin I per hour of manual labour (*)	14.9	16.9	5.9
	Gross Margin I (3.2) as a percentage of total value production	41	45	40

(\*) Expressed in units of account (1972 Central Rate)

\*Average of regional data.

ENTERPRISE (LIVESTOCK) : BEEF (Per Ha)

Country	W. GERMANY		U N I T E D K I N G D O M		U. KINGDOM		B E L G I U M		I R E L A N D	
	Region	All	All	All	All	All	Centrail	All	Connacht. & Ulster	Leinster & Munster
Year	1973	1971:72	1971:72	1971:72	1971/72	1971/72	1971/72	1972	1972	1972
Monetary Unit	DM	£	£	£	£	Franc	£	£	£	£
1.4 Total value of Production	2.747	492.8	3.180	226.1	86.1	48.859	85.2	75.5	91.5	
Yield (& Units)	-	-	-	-	-	-	-	-	-	
Range of 1.4	N/A	N/A	N/A	N/A	N/A	23.959 to 73.759	28.4-171.6	20.1-195.5	34.2-178.9	
2.5 Total specific costs I excluding forage	1.135	311.0	187.4	98.3	21.4	8.955	16.4	12.4	19.2	
2.6 Total specific costs I including forage	1.354	327.0	218.5	146.0	41.6	21.675	25.5	19.6	29.4	
3.1 Gross Margin I (1.4-2.5)	1.612	181.8	130.6	127.7	64.7	39.904	68.7	63.1	72.4	
Range	N/A	N/A	N/A	N/A	N/A	N/A	13.7-144.5	11.8-143.0	14.9-145.4	
3.2 Gross Margin I (1.4-2.6)	139.3	165.6	99.5	80.0	44.5	27.184	59.1	55.8	62.2	
Range	N/A	N/A	N/A	N/A	N/A	11.134 to 42.434	6.8-129.7	7.6-129.8	6.3-129.7	
(3.2) Gross Margin I (*)	398	397	239	192	107	559	143	134	149	
4.5 Specific Costs II	279	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
5.2 Gross Margin II	1.014	-	-	-	-	-	-	-	-	
6.1 Working hours	137	N/A	N/A	N/A	N/A	170	15	N/A	N/A	
(3.2) Gross Margin I per hour of manual labour	10	-	-	-	-	160	3.98	-	-	
Gross Margin I per hour of manual labour (*)	2.9	-	-	-	-	3.3	9.5	-	-	
Gross Margin I (3.2) as a percentage of total value production	51	34	31	35	52	56	70	74	68	

(\*) Expressed in units of account (1972 Central Rate)

System of production :

Intensive Grass/Cereal Beef  
 Semi-intensive Grass/Cereal Beef  
 Semi-intensive Grass/Beef  
 Grass-finishes stores  
 Beef

ENTERPRISE (LIVESTOCK) : BEEF (Per Head)

Country	U N I T E D		K I N G D O M		U N I T E D	W E S T			N. G E R M A N Y
	All	All	All	All		All Farms	Large Farms	Modern Farms	
Region /Farm Type	1971/72	1971/72	1971/72	1971/72	All	1971/72	1973	1973	Upland Farms
Year	E	E	E	E	E	DM	DM	DM	DM
Monetary Unit									
1.4	73.8	90.1	91.5	20.9	32.5	1.544	1.603	1.545	1.454
Total value of Production									
Yield (& Units)	891 lb.L.W.	1.039 lb.L.W.	1.041 lb.L.W.	1.038 lb.L.W.	992 lb. L.W.	496kg	511kg	518kg	476kg
Range of 1.4	N/A	N/A	N/A	N/A	N/A	1343-1739	1399-1788	1295-1739	1263-1630
2.5	46.6	53.1	39.8	5.2	18.7	641	680	745	600
Total specific costs I excluding forage									
2.6	49.0	61.9	59.1	10.1	25.6	765	806	932	704
Total specific costs I including forage									
3.1	27.2	37.0	51.7	15.7	13.8	903	923	800	854
Gross Margin I (1.4-2.5)									
Range	N/A	N/A	N/A	N/A	N/A	733-1042	758-1064	630-928	692-976
3.2	24.8	28.2	32.4	10.8	6.9	779	797	613	750
Gross Margin I (1.4-2.6)									
Range	N/A	N/A	N/A	N/A	N/A	610-911	634-932	444-741	590-865
(3.2)	59	68	78	26	17	223	228	175	214
Gross Margin I (*)									
4.5	N/A	N/A	N/A	N/A	N/A	214	236	363	235
Specific Costs II									
5.2	-	-	-	-	-	565	561	350	515
Gross Margin II									
6.1	N/A	N/A	N/A	N/A	N/A	78	66	39	88
Working hours									
(3.2)	-	-	-	-	-	10	17	16	9
Gross Margin I per hour of manual labour									
Gross Margin I per hour of manual labour (*)									
34	31	35	52	21	50	50	40	40	52
Gross Margin I (3.2) as a percentage of total value production									

(\*) Expressed in units of account (1972 Central Rate)

System of  
 Intensive Grass/Cereal Beef  
 Semi-intensive Grass/Beef  
 Grass-finished stores  
 Yard-finished stores

ENTERPRISE (LIVESTOCK) : BEEF (Per Head)

Country	I T A L Y				ITALY	I R E L A N D	
	Campania	Calabria	Puglia	Abruzzi		All	Connacht & Ulster
Region	1971	1971	1971	1971	1972	1972	Leinster & Munster
Year							
Monetary Unit	1971	1971	1971	1971	1972	1972	1972
Total value of Production	230.000	244.750	248.625	224.480	189.380	60.3	66.9
Yield (& Units)	-	-	-	-	-	-	-
Range of 1.4	N/A	N/A	N/A	N/A	30.7-87.3	29.1-69.8	31.9-98.0
Total specific costs I excluding forage	192.540	181.800	166.000	157.670	146.650	12.0	13.6
Total specific costs I including forage	192.540	181.800	166.000	157.670	146.650	18.5	20.5
Gross Margin I (1.4-2.5)	37.460	62.950	82.625	66.760	42.730	52.3	53.4
Range	N/A	N/A	N/A	N/A	N/A	16.6-73.5	15.4-80.2
Gross Margin I (1.4-2.6)	37.460	62.950	82.625	66.760	42.730	45.8	46.4
Range	N/A	N/A	N/A	N/A	N/A	10.1-66.5	8.3-72.3
Gross Margin I (*)	59	100	131	106	68	110	111
Specific Costs II	6.700	5.770	5.600	7.000	11.400	N/A	N/A
Gross Margin II	30.760	57.180	77.025	59.760	31.330	-	-
Working hours	30	30	28	21.4	14	27	N/A
Gross Margin I per hour of manual labour	1.249	2.098	2.951	3.120	3.052	1.70	-
Gross Margin I per hour of manual labour (*)	2.0	3.3	4.7	4.9	4.8	4.1	-
Gross Margin I (3.2) as a percentage of total value production	16	26	33	30	23	71	69

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : BEEF (Per Head)

Country	DENMARK	BELGIUM	F R A N C E		FRANCE
Region	All	Central	All (1)	Normandy (2)	All (3)
Year	1971/72	1971/72	1973	1973	1973
Monetary Unit	Kronen	Franc	Franc	Franc	Franc
1.4 Total value of Production	1.327	11.642	2.357	2.720	2.667
Yield (& Units)	-	-	-	-	-
Range of 1.4	N/A	8462-14822	N/A	N/A	N/A
2.5 Total specific costs I excluding forage	816	2.101	794	570	1.121
2.6 Total specific costs I including forage	879	5.071	1.232	1.234	1.528
3.1 Gross Margin I (1.4-2.5)	511	9.541	1.563	2.150	1.546
Range	N/A	N/A	N/A	N/A	N/A
3.2 Gross Margin I (1.4-2.6)	448	6.571	1.125	1.486	1.138
Range	191-2674	3831-9311	N/A	N/A	N/A
(3.2) Gross Margin I (*)	59	135	203	268	205
4.5 Specific Costs II	101	N/A	N/A	N/A	N/A
5.2 Gross Margin II	347	-	-	-	-
6.1 Working hours	13	40	33,7	47,9	69,7
(3.2) Gross Margin I per hour of manual labour	34	1.64	33	31	16
Gross Margin I per hour of manual labour (*)	4.6	3.4	6.0	5.6	2.9
Gross Margin I (3.2) as a percentage of total value production	34	56	48	55	43

(\*) Expressed in units of account (1972 Central Rate)

(1) 2- 2 1/2 year old beef (average of regional data)  
 (2) 3 year old beef.

(3) Heifer beef (average of regional data)

ENTERPRISE (LIVESTOCK) : SUCKLER COWS (Per Ha)

Country		UNITED KINGDOM	
Region		Lowland	Upland
Year		1971	1971
Monetary Unit		£	£
1.4	Total value of Production	173.6	125.6
	Yield (& Units)	-	-
	Range of 1.4	N/A	N/A
2.5	Total specific costs I excluding forage	68.0	31.8
2.6	Total specific costs I including forage	85.0	59.6
3.1	Gross Margin I (1.4-2.5)	105.6	79.4
	Range	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	88.6	65.9
	Range	N/A	N/A
(3.2)	Gross Margin I (*)	212	158
4.5	Specific Costs II	N/A	N/A
5.2	Gross Margin II	-	-
6.1	Working hours	N/A	N/A
(3.2)	Gross Margin I per hour of manual labour	-	-
	Gross Margin I per hour of manual labour (*)	-	-
	Gross Margin I (3.2) as a percentage of total value production	51	52

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : SUCKLER COWS (Per Head)

Country	W. GERMANY	UNITED KINGDOM	FRANCE	FRANCE
Region	All	Lowland	Aquitaine	Rhone-Alpes
Year	1973	1971	1973	1973
Monetary Unit	DM	£	Franc	Franc
Total value of Production	721	119.4	2.190	1.920
Yield (& Units)	230kg.calf	-	-	-
Range of 1.4	615-835	N/A	N/A	N/A
Total specific costs I excluding forage	149	46.9	1065,4	375,9
Total specific costs I including forage	254	58.6	1699,3	608,4
Gross Margin I (1.4-2.5)	572	82.5	1184,6	1544,1
Range	502- 638	N/A	N/A	N/A
Gross Margin I (1.4-2.6)	467	60.8	490.7	1311,6
Range	407- 528	N/A	N/A	N/A
Gross Margin I (*)	1.33	146	58	236
Specific Costs II	138	N/A	N/A	N/A
Gross Margin II	329	-	-	-
Working hours	52	N/A	93,9	N/A
Gross Margin I per hour of manual labour	9	-	5	-
Gross Margin I per hour of manual labour (*)	2.6	-	0.9	-
Gross Margin I (3.2) as a percentage of total value production	65	51	22	68

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : SHEEP (Per Ha)

Country		U.K.	IRELAND ( LOWLAND FLOCKS)		
Region		England & Wales	All.	Connacht & Ulster	Leinster & Munster
Year		1971/72	1972	1972	1972
Monetary Unit		£	£	£	£
1.4	Total value of Production	109	82.4	73.7	89.4
	Yield (& Units)	Lambs-1.5/EWE Wool-2,7kg/EWE	-	-	-
	Range of 1.4	86- 124	20.1-166.7	21.4-168.2	19.7-166.5
2.5	Total specific costs I excluding forage	17	6.4	6.2	6.5
2.6	Total specific costs I including forage	40	12.6	10.6	14.2
3.1	Gross Margin I (1.4-2.5)	92	76.0	67.4	82.9
	Range	69- 106	13.1-164.2	10.5-164.2	14.1-164.2
3.2	Gross Margin I (1.4-2.6)	69	69.8	63.1	75.2
	Range	46- 84	8.9-155.5	6.8-159.7	9.8-154.8
(3.2)	Gross Margin I (*)	169	167	151	180
4.5	Specific Costs II	N/A	N/A	N/A	N/A
5.2	Gross Margin II	-	-	-	-
6.1	Working hours	30	53	N/A	N/A
(3.2)	Gross Margin I per hour of manual labour	2.30	1.32	-	-
	Gross Margin I per hour of manual labour (*)	5.5	3.2	-	-
	Gross Margin I (3.2) as a percentage of total value production	63	85	86	84

(\*) Expressed in units of account (1972 Central Rate)



ENTERPRISE (LIVESTOCK) : SHEEP (Per Ewe/Head)

Country	UNITED KINGDOM		W. GERMANY	IRELAND	F R A N C E	
	England & Wales	Hill Areas			All	All (1)
Region	1971/72	1971/72	1973	1972	1973	1972/73
Year	£	£	DM	£	Franc	Franc
Monetary Unit	15.40	5.50	151	6.4	237	1.036
Total value of Production						
Yield (& Units)					1.2 lambs	1.2 lambs 500kg.milk
Range of 1.4	11.5-16.5	N/A	123 - 174	2.0 - 13.8	N/A	N/A
Total specific costs I excluding forage	23	1.50	54	0.5	94	39
Total specific costs I including forage	5.3	1.75	78	0.8	127	88
Gross Margin I (1.4-2.5)	12.2	4.00	97	5.9	143	997
Range	9.2-14.2	N/A	79 - 112	1.7 - 13.3	N/A	N/A
Gross Margin I (1.4-2.6)	9.2	3.75	73	5.6	110	948
Range	6.2-11.2	N/A	55 - 88	1.5 - 12.5	N/A	N/A
Gross Margin I (*)	22	9	21	13	20	171
Specific Costs II	N/A	N/A	32	N/A	N/A	N/A
Gross Margin II	-	-	41	-	-	-
Working hours	4	N/A	11	N/A	10.8	8.3
Gross Margin I per hour of manual labour	2.30	-	6.6	-	10.2	114
Gross Margin I per hour of manual labour (*)	5.5	-	1.9	-	1.8	20.6
Gross Margin I (3.2) as a percentage of total value production	63	68	48	92	46	92

(\*) Expressed in units of account (1972 Central Rate)      \*Fattening store Lambs.

(1) Fat Lamb Production (Average of regional data)  
(2) Milk & Lambs.

ENTERPRISE (LIVESTOCK) : PIGS - BREEDING (Per Sow)

Country	U.K.	DENMARK	NETHERLANDS	IRELAND	W E S T G E R M A N Y		FRANCE
Region /Farm Type	East Anglia	All	All	All	Large Farms	Specialist Farms	All *
Year	1972/73	1971/72	1972/73	1972	1973	1973	1973
Monetary Unit	£	Kronen	Fl.	£	DM	DM	Franc
1.4 Total value of Production	150	2020.3L	1.634	193.2	1.387	1.421	2.002
Yield (& Units)	17 piglets	13.1piglets	14.4piglets		16.2piglets	16.4piglets	15.5 piglets
Range of 1.4	123 - 168	N/A	N/A	N/A	1125-1615	1142-1638	N/A
2.5 Total specific costs I excluding forage	89	1165.80	875	112.1	661	691	1153
2.6 Total specific costs I including forage	89	1170.17	903	112.1	676	705	1206
3.1 Gross Margin I (1.4-2.5)	61	854.56	759	81.1	726	730	849
Range	34 - 79	N/A	N/A	N/A	500 - 907	502-914	N/A
3.2 Gross Margin I (1.4-2.6)	61	8.50.19	731	81.1	711	716	792
Range	34 - 79	371 - 1218	N/A	N/A	489 - 889	492-897	N/A
(3.2) Gross Margin I (*)	146	112	207	194	203	205	143
4.5 Specific Costs II	N/A	154.09	83	N/A	89	101	N/A
5.2 Gross Margin II	-	696.10	648	-	622	615	-
6.1 Working hours	36	28.6	32	54	63	55	36,1
(3.2) Gross Margin I per hour of manual labour	1.69	30	23	1.50	11	13	22
Gross Margin I per hour of manual labour (*)	4.1	3.9	6.5	3.6	3.2	3.7	4.0
Gross Margin I (3.2) as a percentage of total value production	41	42	45	42	51	50	40

(\*) Expressed in units of account (1972 Central Rate)

\* Average of regional data.

ENTERPRISE (LIVESTOCK) : PIGS - FATTENING (Per Head)

Country Region / Farm Type	BELGIUM		DENMARK		UNITED KINGDOM		UNITED KINGDOM		WEST GERMANY		IRELAND		NETHERLANDS		FRANCE		
	All.	1971/72	All.	1971/72	East Anglia	1972/73	East Anglia	1972/73	All Farms	1973	Large Farms	1973	Specialist Farms	1972	All.	1972/73	All.
Year	1971/72	1971/72	1971/72	1971/72	1972/73	1972/73	1972/73	1972/73	1973	1973	1973	1973	1973	1972	1972/73	1973	1973
Monetary Unit	Franc	Kronen	E	E	E	E	E	DM	DM	DM	DM	DM	DM	E	Fl.	DM	Franc
1.4 Total value of Production	2.144	184,49	10.30	15.91	16.97	21.92	250	257	253	253	257	253	253	12.5	184	260	260
Yield (& Units)	94kg	86,9kg	-	-	-	-	83kg	85kg	84kg	84kg	85kg	84kg	84kg	-	83kg	-	-
Range of 1.4	1881-2407	N/A	10.35-11.02	15.61-17.79	16.38-17.42	20.00-22.14	227-270	232-276	231 - 272	231 - 272	232-276	231 - 272	231 - 272	11.2-13.4	N/A	N/A	N/A
2.5 Total specific costs I excluding forage	1.696	135,59	8.50	12.75	13.75	18.75	176	182	186	186	182	186	186	8.4	127	170	170
2.6 Total specific costs I including forage	1.696	135,59	8.50	12.75	13.75	18.75	176	182	186	186	182	186	186	8.4	128	179	179
3.1 Gross Margin I (1.4-2.5)	448	48,90	1.80	3.16	3.22	3.17	74	75	67	67	75	67	67	4.1	57	90	90
Range	N/A	23,35-73,53	1.10-4.02	2.11-7.04	1.88-5.67	0.35-5.39	43-94	43-96	40 - 88	40 - 88	43-96	40 - 88	40 - 88	0.5 - 9.6	N/A	N/A	N/A
3.2 Gross Margin I (1.4-2.6)	448	48,90	1.80	3.16	3.22	3.17	74	75	67	67	75	67	67	4.1	56	81	81
Range	N/A	23,35-73,53	1.10-4.02	2.11-7.04	1.88-5.67	0.35-5.39	43-94	43-96	40 - 88	40 - 88	43-96	40 - 88	40 - 88	0.5 - 9.6	N/A	N/A	N/A
(3.2) Gross Margin I (*)	9.2	6.5	4.3	7.6	7.7	7.6	21	21	19	19	21	19	19	9.8	16	14.6	14.6
4.5 Specific Costs II	N/A	12,05	N/A	N/A	N/A	N/A	9	10	12	12	10	12	12	N/A	6	N/A	N/A
5.2 Gross Margin II	-	36,85	-	-	-	-	65	65	55	55	65	55	55	-	50	-	-
6.1 Working hours	1.3	1.8	1.0	1.7	N/A	1.7	4.9	4.1	2.2	2.2	4.1	2.2	2.2	2	1.3	1.4	1.4
(3.2) Gross Margin I per hour of manual labour	3.45	27	1.80	1.86	-	1.86	15	18	31	31	18	31	31	2.05	43	58	58
Gross Margin I per hour of manual labour (*)	7.1	3.6	4.3	4.5	-	4.5	4.3	5.1	8.9	8.9	5.1	8.9	8.9	4.9	12.2	10.4	10.4
Gross Margin I (3.2) as a percentage of total value production	19	21	17	20	19	14	30	29	27	27	29	27	27	33	30	31	31

(\*) Expressed in units of account (1972 Central Rate)

Type of Pig

Porker

Cutter

Baconer

"Heavy"

\*Average of regional data.

ENTERPRISE (LIVESTOCK) : POULTRY - EGG PRODUCTION (Per Hen)

Country	UNITED KINGDOM		BELGIUM	DENMARK	NETHERLANDS	WEST GERMANY	
	All *	All **				All	Specialist Farms
Region / Farm Type	1971/72	1971/72	1971/72	1971/72	1972/73	1973	1973
Year	£	£	Franc	Kronen	Fl.	DM	DM
1.4	2.2	2.3	350,000	54,00	28,50	37,15	31,32
Total value of Production	216 eggs	225 eggs	298 eggs	11,9 kg	237 eggs	233 eggs	240 eggs
Yield (& Units)	1.86-2.50	N/A	266-(N/A)	N/A	N/A	30,36-41,35	27,33-34,40
Range of 1.4	2.1	1.9	341,60	36,62	23,50	25,30	25,30
Total specific costs I excluding forage	2.1	1.9	341,60	36,62	23,73	25,30	25,30
Total specific costs I including forage	0.1	0.4	14,40	17,38	5,00	11,85	6,02
Gross Margin I (1.4-2.5)	0.24-0.40	N/A	N/A	30,67-27,73	N/A	5,81-15,30	3,23- 8,30
Range	0.1	0.4	14,40	17,38	4,77	11,85	6,02
Gross Margin I (1.4-2.6)	0.24-0.40	N/A	N/A	30,67-27,73	N/A	5,81-15,30	3,23- 8,30
Range	0.24	0.96	0.30	2.29	1.35	3.39	1.72
Gross Margin I (*)	N/A	N/A	N/A	3,15	1,36	2,30	3,65
Specific Costs II	-	-	-	14,23	3,41	9,55	2,37
Gross Margin II	N/A	0.25	0.50	0.70	0.58	0.98	0.17
Working hours	-	1.60	28,80	24,83	8.22	12,09	35,41
Gross Margin I per hour of manual labour	-	3.8	0.6	3.3	2.3	3.5	10.1
Gross Margin I per hour of manual labour (*)	5	17	4	32	17	32	19
Gross Margin I (3.2) as a percentage of total value production							

(\*) Expressed in units of account (1972 Central Rate)

\*Flocks of < 1.000 Birds

\*\*Flocks of > 1.000 Birds

ENTERPRISE (LIVESTOCK) : POULTRY - BROILERS (Per 100 Birds)\*

Country	Region /Farm Type	U. K.	BELGIUM	NETHERLANDS	W. GERMANY	F R A N C E	
						North	Aquitaine
		All	All	All	Units of 5000+Birds	1973	1973
	Year	1971/72	1971/72	1972/73	1973	1973	1973
	Monetary Unit	£	Franc	Fl.	DM	Franc	Franc
1.4	Total value of Production	25	2.870	162	220	460	456,6
	Yield (& Units)	-	-	119kg	160kg	-	-
	Range of 1.4	N/A	2260-3480	N/A	202 - 236	N/A	N/A
2.5	Total specific costs I excluding forage	21	2.590	139	191	369	359,4
2.6	Total specific costs I including forage	21	2.590	140	191	369	359,4
3.1	Gross Margin I (1.4-2.5)	4	280	23	29	91	97,2
	Range	N/A	N/A	N/A	15 - 43	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	4	280	22	29	91	97,2
	Range	N/A	N/A	N/A	15 - 43	N/A	N/A
(3.2)	Gross Margin I (*)	9.6	5.8	6	8	16.4	17.5
4.5	Specific Costs II	N/A	N/A	7	15	N/A	N/A
5.2	Gross Margin II	-	-	16	14	-	-
6.1	Working hours	10	2	1.05	0.7	N/A	1,9
(3.2)	Gross Margin I per hour of manual labour	0.40	140	21	41	-	51
	Gross Margin I per hour of manual labour (*)	1.0	2.9	5.9	11.8	-	9.2
	Gross Margin I (3.2) as a percentage of total value production	16	10	13	13	20	21

(\*) Expressed in units of account (1972 Central Rate)

\*Original data amended where necessary.

\* Original data amended where necessary.

ENTERPRISE (LIVESTOCK) : POULTRY - PULLET REARING (Per 100 Birds)\*

Country		U.K.	FRANCE
Region		All	Rhone-Alpes
Year		1971/72	1973
Monetary Unit		£	Franc
1.4	Total value of Production	72	1.115
	Yield (& Units)	-	-
	Range of 1.4	N/A	N/A
2.5	Total specific costs I excluding forage	42	767
2.6	Total specific costs I including forage	42	767
3.1	Gross Margin I (1.4-2.5)	30	348
	Range	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	30	348
	Range	N/A	N/A
(3.2)	Gross Margin I (*)	72	0.3
4.5	Specific Costs II	N/A	N/A
5.2	Gross Margin II	-	-
6.1	Working hours	50	17,9
(3.2)	Gross Margin I per hour of manual labour	0.60	19
	Gross Margin I per hour of manual labour (*)	1.4	3.5
	Gross Margin I (3.2) as a percentage of total value production	42	31

(\*) Expressed in units of account (1972 Central Rate)

\* Original data amended where necessary.

ENTERPRISE (LIVESTOCK) : POULTRY - TURKEYS (Per Bird)

Country		U.K.	
Region		All	
Year		1971/72	
Monetary Unit		£	
1.4	Total value of Production	1.75	
	Yield (& Units)	-	
	Range of 1.4	N/A	
2.5	Total specific costs I excluding forage	0.75	
2.6	Total specific costs I including forage	0.75	
3.1	Gross Margin I (1.4-2.5)	1.00	
	Range	N/A	
3.2	Gross Margin I (1.4-2.6)	1.00	
	Range	N/A	
(3.2)	Gross Margin I (*)	2.40	
4.5	Specific Costs II	N/A	
5.2	Gross Margin II	-	
6.1	Working hours	N/A	
(3.2)	Gross Margin I per hour of manual labour	-	
	Gross Margin I per hour of manual labour (*)	-	
	Gross Margin I (3.2) as a percentage of total value production	57	

(\*) Expressed in units of account (1972 Central Rate)

ENTERPRISE (LIVESTOCK) : DAIRY AND BEEF (Per Ha)

Country	UNITED KINGDOM *			W. GERMANY	B. E. L. G. I. U. M		
	All (1)	All (2)	All (3)				
Region	All (1)	All (2)	All (3)	All (1)	North East (1)	Central (2)	South (3)
Year	1071/72	1071/72	1971/72	1973	1972/73	1972/73	1972/73
Monetary Unit	£	£	£	DM	Franc	Franc	Franc
1.4 Total value of Production	N/A	N/A	N/A	2.713	52.395	72.599	44.443
Yield (& Units)	-	-	-	-	-	-	-
Range of 1.4	-	-	-	2023-3440	37.982 to 66.808	49.768 to 95.430	31.244 to 57.642
2.5 Total specific costs I excluding forage	N/A	N/A	N/A	915	10.197	17.370	11.645
2.6 Total specific costs I including forage	N/A	N/A	N/A	1.086	15.320	27.907	15.749
3.1 Gross Margin I (1.4-2.5)	-	-	-	1.798	42.198	55.229	32.798
Range	-	-	-	1351-2206	N/A	N/A	N/A
3.2 Gross Margin I (1.4-2.6)	148	123	99	1.627	37.075	44.692	28.694
Range	N/A	N/A	N/A	1199-2009	27.806 to 46.344	30.837 to 58.547	20.947 to 36.441
(3.2) Gross Margin I (*)	355	295	237	465	762	919	590
4.5 Specific Costs II	N/A	N/A	N/A	339	N/A	N/A	N/A
5.2 Gross Margin II	-	-	-	1.288	-	-	-
6.1 Working hours	N/A	N/A	N/A	197	325	380	165
(3.2) Gross Margin I per hour of manual labour	-	-	-	8.3	1.14	1.18	1.74
Gross Margin I per hour of manual labour (*)	-	-	-	2.4	2.3	2.4	3.6
Gross Margin I (3.2) as a percentage of total value production	-	-	-	60	71	62	65

(\*) Expressed in units of account (1972 Central Rate)

\*No reliable data available. Synthesised data (G.M.I. only) offered.

- (1) Mainly milk
- (2) Milk & beef
- (3) Mainly beef.





ENTERPRISE (LIVESTOCK) : DAIRY AND BEEF (Per Cow/Cow equivalent)

Country	B E L G I U M			I R E L A N D		
	North East (1)	Central (2)	South (3)	Connacht & Ulster	Leinster & Munster	
Region	1972/73	1972/73	1972/73	1972	1972	
Year	Franc	Franc	Franc	£	£	
Monetary Unit						
1.4	Total value of Production	32.416	45.999	44.245	86.9	98.2
	Yield (& Units)	3.860L.	3.708L.	3.069L.	-	-
	Range of 1.4	27.807 to 37.025	37.348 to 54.650	37.710 to 50.570	N/A	N/A
2.5	Total specific costs I excluding forage	6.192	10.915	11.437	14.6	15.1
2.6	Total specific costs I including forage	9.278	17.405	15.367	20.8	22.9
3.1	Gross Margin I (1.4-2.5)	26.224	35.084	32.808	72.3	83.1
	Range	N/A	N/A	N/A	N/A	N/A
3.2	Gross Margin I (1.4-2.6)	23.138	28.594	28.878	66.1	75.3
	Range	19.667 to 26.609	22.589 to 34.599	23.969 to 33.787	N/A	N/A
(3.2)	Gross Margin I (*)	475	588	594	159	181
4.5	Specific Costs II	N/A	N/A	N/A	N/A	N/A
5.2	Gross Margin II	-	-	-	-	-
6.1	Working hours	200	240	165	N/A	N/A
(3.2)	Gross Margin I per hour of manual labour	116	119	175	-	-
	Gross Margin I per hour of manual labour (*)	2.4	2.4	3.6	-	-
	Gross Margin I (3.2) as a percentage of total value production	71	62	65	76	77

(\*) Expressed in units of account (1972 Central Rate)

- (1) Mainly milk
- (2) Milk & beef
- (3) Mainly beef.

A P P E N D I X    I I

**Summary Sheets by Enterprises**

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Total value and Gross Margins are expressed in  
national currency

ENTERPRISE : HARD WHEAT

2	Country	FRANCE	I T A L Y	
3a	Region or	All	Lazio	Campania
3b	Type of farming			
4	Year	1971/72	1973	1972
5	Unit of calculation	Hectare	Hectare	Hectare
6	Total value per unit	2.423	467.250	112.800
7	Gross Margin	1.754	357.530	94.240
8	I per unit			
9	Gross Margin	N/A	311.110	82.400
10	II per unit			
11	Total working hours	-	27	32
13	No. of holdings represented	810	1	1
14a	Av. size of farm (Ha)	-	-	-
14b	and enterprise (Ha)	30.5	-	-
15	Degree of modernisation	Below average		
16		Average		
17		Above average	✓	
18	Representative of Country	Not at all		
19		Moderately	✓	
20		Entirely		
21	Representative of Region	Not at all		
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.5%	7,9%	7,9%
25	Proportion of agricultural output represented by this activity (%)		10.1%	10.1%



ENTERPRISE : WINTER WHEAT

2	Country	UNITED KINGDOM		N E T H E R L A N D S		B E L G I U M						
3a	Region or	England &	Scotland	Arable **	Ysglmeef	Zuidw.	Veenkolo-	Mixed	**	Noord Klei-	Zuidw.	All
3b	Type of farming	Wales	Scotland	Farms	Noord.Droog.	Kleigebied	nien	Farms	Farms	gebied & Droogm. & Vesslmeek	Kleigebied	All
4	Year	1971/72	1972	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72	1971/72	1973
5	Unit of calculation	Hectare	Hectare									
6	Total value per unit	146.3	163.3	2.001	2.182	2.040	1.477	2.200	2.265	2.130	27.884	
7	Gross Margin I	121.8	122.3	1.655	1.869	1.678	1.135	1.861	1.940	1.779	21.867	
8	per unit											
9	Gross Margin II	N/A	N/A	1.451	1.668	1.468	951	1.529	1.584	1.471	18.708	
10	per unit											
11	Total working hours	18.5	N/A	58	57	58	61	59	60	58	33	
13	No. of holdings represented	439	-	5.525	1.800	2.400	1.325	2.350	1.350	1.000	19	
14a	Av. size of farm (Ha)	-	-	41.0	-	-	-	34.4	-	-	25	
14b	and enterprise (Ha)	35.4	-	10.0	9.62	11.5	4.85	5.18	5.69	4.68	5	
15	Below average		✓	✓	✓	✓	✓	✓	✓	✓	✓	
16	Average											
17	Above average											
18	Not at all											
19	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
20	Entirely											
21	Not at all											
22	Moderately											
23	Entirely											
24	Proportion of total farmed area devoted to this activity (%)	9.0*	9.0*	6.4	6.4	6.4	6.4	6.4	6.4	6.4	-	
25	Proportion of agricultural output represented by this activity (%)	4.6	4.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7	4	

\*\* Aggregate data followed by regional data for that farm type.  
 \*\* Winter & spring wheat.  
 \*\* Aggregate data followed by regional data for that farm type.



ENTERPRISE : SPRING WHEAT

2	Country	UNITED KINGDOM		
3a	Region or	England & Wales	Scotland	
3b	Type of farming			
4	Year	1971/72	1972	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	112.4	136.4	
7	Gross Margin I	88.7	99.8	
8	per unit			
9	Gross Margin II	N/A	N/A	
10	per unit			
11	Total working hours	18.5	-	
13	No. of holdings represented	33	-	
14a	Av. size of farm (Ha)	-	-	
14b	and enterprise (Ha)	6.6	-	
15	Degree of moder- nisation	Below average		
16		Average	✓	
17		Above average	✓	
18	Represent- ative of Country	Not at all		
19		Moderately	✓	
20		Entirely	✓	
21	Represent- ative of Region	Not at all		
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	9.0*	9.0*	
25	Proportion of agricul- tural output represented by this activity (%)	4.6	4.6	

\* Winter & spring wheat.

ENTERPRISE : WHEAT

2	Country	U.K.	NETHERLANDS		WEST			GERMANY		IRELAND	IRELAND
3a	Region or Type of farming	N.Ireland	Arable Farms	Mixed Farms	All Farms	Large Farms	Mainly Cereals Farms	Upland Farms	All	Leinster & Munster	
3b		Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	
4	Year	1970/71	1972/73	1971/72	1973	1973	1973	1973	1972	1972	
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	
6	Total value per unit	126.0	1950	2.241	1.726	1.787	1.759	1.444	125.8	125.8	
7	Gross Margin I per unit	86.5	1589	1.929	1.291	1.340	1.264	1.043	84.5	84.5	
9	Gross Margin II per unit	-	1451	1.722	1.010	1.070	1.007	741			
10	Total working hours	-	64	60	35	30	23	41	45	-	
13	No. of holdings represented	-	850	1.350	2.000	1.000	100	400			
14a	Av. size of farm (Ha)	5.6	-	-	12.0	25.0	50.0	8.0			
14b	and enterprise (Ha)		19.21	14.96	2.4	5.5	12.0	0.9	3.4	-	
15	Below average		✓	✓	✓	✓		✓		✓	
16	Average										
17	Above average										
18	Not at all		✓	✓							
19	Moderately										
20	Entirely				✓	✓	✓	✓		✓	
21	Not at all										
22	Moderately										
23	Entirely		✓	✓				✓		✓	
24	Proportion of total farmed area devoted to this activity (%)	9.0*	7.4%	7.4%	11.6	7.3	2.2	0.8	4.1		
25	Proportion of agricultural output represented by this activity (%)	4.6	2.0%	2.0%	5.7	3.7	1.1	0.3	2.0		

\* Winter & spring wheat.

ENTERPRISE : WINTER BARLEY

2	Country	U.K.	W.GERMANY	
3a	Region or	England	All.	
3b	Type of farming	& Wales	Farms	
4	Year	1971/72	1973	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	111.7	1.546	
7	Gross Margin	86.2	1.134	
8	I per unit			
9	Gross Margin		853	
10	II per unit			
11	Total working hours	18.5	31	
13	No. of holdings represented	31	300	
14a	Av. size of farm (Ha)	-	15.0	
14b	and enterprise (Ha)	14.0	2.6	
15	Degree of modernisation	Below average		
16		Average	✓	✓
17		Above average		
18	Representative of Country	Not at all		
19		Moderately	✓	
20		Entirely		✓
21	Representative of Region	Not at all		
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	18.8*	4.6	
25	Proportion of agricultural output represented by this activity (%)	5.2	2.0	

\* Winter & spring barley.

## ENTERPRISE : SPRING BARLEY

2	Country	UNITED KINGDOM	N E T H E R L A N D S									
3a	Region or Type of farming	England & Wales	Eastern England	Arable Farms**	Noordelijk Kleigebied	Ysselmeer Noord. Holl. Droom.	Zuidw. Kleigebied	Veenkoloniën	Mixed Farms**	Noord Kleigebied + Droom. + Ysselmeer Polders	Zuidw. Kleigebied	Zandgebieden
3b		1971/72	1972/73	1972/73	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72	1971/72
4	Year	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
5	Unit of calculation	99.6	146.8	1.630	2.024	1.905	1.528	1.658	1.750	1.566	1.607	
6	Total value per unit	78.1	120.8	1.320	1.718	1.635	1.196	1.374	1.474	1.333	1.291	
7	Gross Margin I											
8	Gross Margin II											
9	Gross Margin per unit											
10												
11	Total working hours	17.8	18.5	64	57	58	61	61	60	58	63	
12												
13	No. of holdings represented	490	91	850	1.800	2.400	1.325	3.800	1.350	1.000	1.450	
14a	Av. size of farm (Ha)	-	131	-	-	-	-	34.0	-	-	-	
14b	and enterprise (Ha)	34.8	-	3.41	0.74	4.28	3.31	4.40	5.67	3.72	3.48	
15	Below average											
16	Average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Above average											
18	Not at all											
19	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Entirely											
21	Not at all											
22	Moderately		✓									
23	Entirely			✓	✓	✓	✓	✓	✓	✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	18.8*	18.8*	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
25	Proportion of agricultural output represented by this activity (%)	5.2	5.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

\*\* Aggregate data followed by regional data for that farm type.

\* Winter &amp; spring barley.

\*\*\* Aggregate data followed by regional data for that farm type.

ENTERPRISE : SPRING BARLEY

2	Country	WEST GERMANY		
3a	Region or	Large Farms	Cereal Farms	All
3b	Type of farming			
4	Year	1973	1973	1973
5	Unit of calculation	Hectare	Hectare	Hectare
6	Total value per unit	1.386	1.374	1.324
7	Gross Margin I	1.060	1.021	1.023
8	per unit			
9	Gross Margin II	790	764	742
10	per unit			
11	Total working hours	30	23	34
13	No. of holdings represented	1.000	100	2.000
14a	Av. size of farm (Ha)	25.0	50.0	11.0
14b	and enterprise (Ha)	4.5	9.0	2.0
15	Degree of modernisation	Below average		
16		Average		✓
17		Above average		✓
18	Representative of Country	Not at all		
19		Moderately		
20		Entirely	✓	✓
21	Representative of Region	Not at all		
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	4.4	0.7	7.6
25	Proportion of agricultural output represented by this activity (%)	1.7	0.2	2.9

ENTERPRISE : BARLEY

2	Country	UNITED KINGDOM	BELGIUM	FRANCE	IRELAND		ITALY
3a	Region or	Scotland	All	All	All	Leinster & Munster	Connacht & Ulster
3b	Type of farming						Emilia
4	Year	1972	1973	1971/72	1972	1972	1972
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	149.2	22.400	2.163	100.8	102.2	254.825
7	Gross Margin I per unit	115.1	17.802	1.680	64.1	65.0	207.860
8	Gross Margin II per unit	N/A	14.648	N/A	N/A	N/A	165.010
11	Total working hours	N/A	32	-	45	-	35
13	No. of holdings represented	-	31	6.463	-	-	88
14a	Av. size of farm (Ha)	-	25	-	-	-	-
14b	and enterprise (Ha)	-	3	19.6	4.2	-	-
15	Below average		✓		✓	✓	✓
16	Average	✓		✓			
17	Above average						
18	Not at all						
19	Moderately						
20	Entirely	✓	✓	✓	✓	✓	✓
21	Not at all						
22	Moderately		✓				
23	Entirely				✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	18.8*		9,5	1.4		0.9
25	Proportion of agricultural output represented by this activity (%)	5.2	1.6	-	4.0		0.5

ENTERPRISE : WINTER OATS

2	Country	U.K.	
3a	Region or	England	
3b	Type of farming	& Wales	
4	Year	1971/72	
5	Unit of calculation	Hectare	
6	Total value per unit	109.0	
7	Gross Margin	86.5	
8	I per unit		
9	Gross Margin	N/A	
10	II per unit		
11	Total working hours	18.5	
13	No. of holdings represented	42	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	14.4	
15	Degree of moder- nisation	Below average	
16		Average	
17		Above average	✓
18	Represent- tative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Represent- tative of Region	Not at all	
22		Moderately	
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	3.0*	
25	Proportion of agricul- tural output represented by this activity (%)	0.3	

\* Winter & spring oats.

ENTERPRISE : SPRING OATS

2	Country	U.K.	
3a	Region or	England	
3b	Type of farming	& Wales	
4	Year	1971/72	
5	Unit of calculation	Hectare	
6	Total value per unit	110.9	
7	Gross Margin	90.7	
8	I per unit		
9	Gross Margin	N/A	
10	II per unit		
11	Total working hours	17.8	
13	No. of holdings represented	164	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	8.0	
15	Degree of moder- nisation	Below average	
16		Average	✓
17		Above average	
18	Represent- tative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Represent- tative of Region	Not at all	
22		Moderately	
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	3.0*	
25	Proportion of agricul- tural output represented by this activity (%)	0.3	

\* Winter & spring oats.



ENTERPRISE : OATS

2	Country	U.K.		NETHERLANDS			NETHERLANDS		NETHERLANDS		NETHERLANDS		NETHERLANDS		NETHERLANDS		NETHERLANDS		NETHERLANDS	
		Arable Farms	N. Ireland	Arable Farms	North Kleigebied	Ysselmeer Polders + Noord.Droogm	Veenkolonien	Mixed Farms	** Noord Kleigebied + Ysselmeer Polders	Zandgebieden	All	All	All	All	All	All	All	All	All	All
3a	Region or Type of farming	1970/71	80.5	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72
3b	Type of farming	1970/71	80.5	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72
4	Year	1970/71	80.5	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72	1971/72
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	80.5	1.699	1.715	2.091	1.566	1.724	1.854	1.567	1.268	88.8	98.4	79.5	51.4	66.3	58.7	954	673	1.500	1.500
7	Gross Margin I	63.5	1.387	1.432	1.813	1.227	1.419	1.578	1.225	954	58.7	66.3	51.4	66.3	58.7	954	673	1.500	1.500	1.500
8	per unit																			
9	Gross Margin II	N/A	1.196	1.324	1.542	1.007	1.179	1.340	982	673	N/A	N/A	N/A	N/A	N/A	N/A	673	1.500	1.500	1.500
10	per unit																			
11	Total working hours	N/A	63	64	64	61	61	60	63	35	45	-	-	-	-	-	35	1.500	1.500	1.500
13	No. of holdings represented	47	3.975	850	1.800	1.325	2.800	1.350	1.450	1.500	-	-	-	-	-	-	1.500	1.500	1.500	1.500
14a	Av. size of farm (Ha)	-	44.4	-	-	-	37.2	-	-	11.0	-	-	-	-	-	-	11.0	1.500	1.500	1.500
14b	and enterprise (Ha)	4.4	3.0	2.89	1.12	3.71	4.76	5.46	3.89	1.5	1.0	-	-	-	-	-	1.5	1.500	1.500	1.500
15	Below average		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Average																			
17	Above average		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Not at all																			
19	Moderately																			
20	Entirely		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
21	Not at all																			
22	Moderately																			
23	Entirely		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	3.0*	1.6	1.6	1.6	1.6	1.6	1.6	1.6	5.9	1.2						5.9	1.2	1.2	1.2
25	Proportion of agricultural output represented by this activity (%)	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	2.3	1.0						2.3	1.0	1.0	1.0

\*\* Aggregate followed by regional data for that farm type.

\* Winter & spring oats.

\*\* Aggregate followed by regional data for that farm type.

ENTERPRISE : RYE

2	Country	BELGIUM		FRANCE		NETHERLANDS		W E S T G E R M A N Y			
		Region or Type of farming	All	All	All	Veenkolonien (Arable Farms)	Zandgebieden (Mixed Farms)	All Farms	Large Farms	Cereal Farms	Upland Farms
3a	Year	1973	1971/72	1971/72	1972/73	1971/72	1973	1973	1973	1973	1973
3b	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
4	Total value per unit	20.729	1.898	1.898	1.304	1.568	1.270	1.326	1.287	1.073	1.073
5	Gross Margin I per unit	17.544	1.438	1.438	1.030	1.298	947	982	913	742	742
6	Gross Margin II per unit	14.099	N/A	N/A	835	1.071	666	712	656	440	440
7	Total working hours	36	N/A	N/A	61	63	36	30	23	41	41
8	No. of holdings represented	10	847	847	1.325	1.450	1.000	600	50	200	200
9	Av. size of farm (Ha)	15	-	-	-	-	13.0	25.0	50.0	7.0	7.0
10	Av. size of enterprise (Ha)	1.5	11.0	11.0	1.71	2.83	1.7	4.0	8.0	1.0	1.0
11	Below average	✓			✓	✓	✓	✓			✓
12	Average		✓	✓					✓		
13	Above average				✓	✓	✓				✓
14	Not at all		✓	✓							
15	Moderately										
16	Entirely	✓					✓	✓	✓		
17	Not at all										✓
18	Moderately										
19	Entirely	✓			✓	✓					
20	Proportion of total farmed area devoted to this activity (%)	-	0.4	0.4	2.6	2.6	5.4	3.4	0.9	0.7	0.7
21	Proportion of agricultural output represented by this activity (%)	0.2	-	-	0.3	0.3	1.9	1.3	0.3	0.2	0.2

ENTERPRISE : GRAIN MAIZE

2	Country	U. K.			BELGIUM		FRANCE		I T A L Y			W E S T G E R M A N Y				
		Southern England	Hectare	1972	All	1973	Hectare	All	1971/72	Caserta	Piacenza	Upland Farms	All Farms	Large Farms	Cereal Farms	
3a	Region or Type of farming															
3b	Type of farming															
4	Year			1972		1973		1971/72	1971	1972	1973	1973	1973	1973	1973	
5	Unit of calculation			Hectare		Hectare		Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	
6	Total value per unit		129.7		30.527		2.955		360.000	467.700	1.603	1.867	1.954	1.893		
7	Gross Margin I per unit		90.7		24.247		2.199		300.000	371.700	1.071	1.218	1.261	1.168		
8	Gross Margin II per unit		N/A		18.074		N/A		253.200	287.700		890	954	881		
9	Gross Margin II per unit															
10	Total working hours		20.0		33		-		341	38	37	36	32	26		
11	No. of holdings represented		-		9		3.064		-	46	300	500	100	25		
12	Av. size of farm (Ha)		-		20		-		7	7	20.0	25.0	35.0	60.0		
13	Av. size of farm (Ha) and enterprise (Ha)		-		1.3		43.9		-	-	1.5	1.9	5.0	8.0		
14a	Below average		✓		✓		✓		✓	✓		✓	✓	✓		
14b	Average															
15	Above average															
16	Not at all		✓		✓		✓				(✓)					
17	Moderately															
18	Entirely				✓							✓	✓	✓		
19	Not at all		✓		✓											
20	Moderately															
21	Entirely				✓											
22	Proportion of total farmed area devoted to this activity (%)		0.01		-		4.8		5.1	5.1	0.3	0.8	0.6	0.1		
23	Proportion of agricultural output represented by this activity (%)		0.006		0.00		-		1.7	1.7	0.15	0.4	0.3	0.05		

ENTERPRISE : SPRING GRAIN  
(BARLEY & OATS)

2	Country	WEST	GERMANY	
3a	Region or	All	Upland	
3b	Type of farming	Farms	Farms	
4	Year	1973	1973	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	1.218	1.114	
7	Gross Margin	933	847	
8	I per unit			
9	Gross Margin	652	545	
10	II per unit			
11	Total working hours	35	41	
13	No. of holdings represented	1.000	200	
14a	Av. size of farm (Ha)	10.0	7.0	
14b	and enterprise (Ha)	1.1	0.5	
15	Degree of modernisation	Below average	✓	
16		Average	✓	
17		Above average		
18	Representative of Country	Not at all	✓	
19		Moderately		
20		Entirely	✓	
21	Representative of Region	Not at all		
22		Moderately	✓	
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	2.4	0.3	
25	Proportion of agricultural output represented by this activity (%)	8.0	0.1	

ENTERPRISE : GRAIN

(WHEAT, BARLEY & OATS)

2		Country	D E N M A R K			
3a	Region or	All	Jutland	The Islands	All	
3b	Type of farming					
4	Year	1971/72	1071/72	1971/72	1970/71	
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	
6	Total value per unit	2.193	2.076	2.414	1.913	
7	Gross Margin I	1.791	1.683	1.994	1.518	
8	per unit					
9	Gross Margin II	1.202	1.083	1.428	960	
10	per unit					
11	Total working hours	25.3	23.9	27.8	25.5	
13	No. of holdings represented	278	185	93	296	
14a	Av. size of farm (Ha)	58.9	-	-	59.8	
14b	and enterprise (Ha)	13.4	12.7	15.1	13.2	
15	Degree of modernisation	Below average				
16		Average				
17		Above average	✓	✓	✓	✓
18	Representative of Country	Not at all				
19		Moderately	✓	✓	✓	✓
20		Entirely				
21	Representative of Region	Not at all				
22		Moderately	✓	✓	✓	✓
23		Entirely				
24	Proportion of total farmed area devoted to this activity (%)	6 (1971)	6 (1971)	6 (1971)	6 (1971)	
25	Proportion of agricultural output represented by this activity (%)	N/A	N/A	N/A	N/A	

ENTERPRISE : FIELD BEANS

2	Country	UNITED KINGDOM		W. GERMANY
		England & Wales	East. South & East Midl.	
3a	Region or Type of farming	All	All	All Farms
3b	Type of farming	All	All	All Farms
4	Year	1971/72	1970/71	1973
5	Unit of calculation	Hectare	Hectare	Hectare
6	Total value per unit	64.0	2.143	1.105
7	Gross Margin I per unit	44.7	1.675	764
8	Gross Margin II per unit	N/A	1.214	488
11	Total working hours	17.8	23.4	33
13	No. of holdings represented	131	31	150
14a	Av. size of farm (Ha)	-	165.8	20.8
14b	and enterprise (Ha)	12.4	12.6	1.1
15	Below average	✓		✓
16	Average			
17	Above average		✓	
18	Not at all			
19	Moderately	✓	✓	✓
20	Entirely			
21	Not at all			
22	Moderately		✓	
23	Entirely			
24	Proportion of total farmed area devoted to this activity (%)	0.5	0.4 (1971)	0.2
25	Proportion of agricultural output represented by this activity (%)	0.2	N/A	0.05

ENTERPRISE : OILSEED RAPE

2	Country	(1) UNITED KINGDOM (2)	BELGIUM	FRANCE	NETHERLANDS	W. GERMANY
3a	Region or Type of farming	East, South & East Midlands	All	All	Noord. Kleibied Arable Farms	All
3b	Type of farming	East, South & East Midlands	All	All	Noord. Kleibied Arable Farms	All
4	Year	1969	1973	1971/72	1972/73	1973
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	88.7	27.825	2.149	2.160	1.658
7	Gross Margin I	64.0	22.375	1.342	1.707	1.095
8	per unit					
9	Gross Margin II	N/A	18.925	N/A	14.81	8.30
10	per unit					
11	Total working hours	11.1	33	-	70	24
13	No. of holdings represented	13	2	1.322	850	50
14a	Av. size of farm (Ha)	-	20	-	58.0	60.0
14b	and enterprise (Ha)	29.0	1.3	27.9	3.54	7.0
15	Below average		✓		✓	✓
16	Average					
17	Above average	✓		✓		
18	Not at all					
19	Moderately	✓		✓		
20	Entirely		✓			✓
21	Not at all					
22	Moderately	✓				
23	Entirely		✓			
24	Proportion of total farmed area devoted to this activity (%)	0.04	-	1.0	0.7	0.7
25	Proportion of agricultural output represented by this activity (%)	0.07	0.02		0.2	0.3

(1) Winter  
(2) Spring

ENTERPRISE : GRASS & CLOVER SEED

2	Country	U.K.	D E N M A R K	
3a	Region or	England & Wales	All	All
3b	Type of farming			
4	Year	1971/72	1971/72	1970/71
5	Unit of calculation	Hect are	Hectare	Hectare
6	Total value per unit	97.9	2.072	2.202
7	Gross Margin I	72.9	1.306	1.497
8	per unit			
9	Gross Margin II	N/A	836	1.090
10	per unit			
11	Total working hours	43.7	28.1	24.1
13	No. of holdings represented	35	33	34
14a	Av. size of farm (Ha)	-	144.2	91.1
14b	and enterprise (Ha)	19.2	9.9	7.4
15	Degree of moder- nisation	Below average		
16		Average		
17		Above average	✓	✓
18	Represen- tative of Country	Not at all		
19		Moderately	✓	✓
20		Entirely		
21	Represen- tative of Region	Not at all		
22		Moderately	✓	✓
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.2	0.5 (1971)	0.5 (1971)
25	Proportion of agricul- tural output represented by this activity (%)	0.2	N/A	N/A



ENTERPRISE : LUCERNE (DRYING)

2	Country	D E N M A R K		
3a	Region or	All	All	
3b	Type of farming			
4	Year	1971/72	1970/71	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	1.627	1.633	
7	Gross Margin I	1.190	1.237	
8	per unit			
9	Gross Margin II	1.029	1.042	
10	per unit			
11	Total working hours	8.1	13.8	
13	No. of holdings represented	39	19	
14a	Av. size of farm (Ha)	101.8	122.0	
14b	and enterprise (Ha)	9.5	10.5	
15	Degree of moder- nisation	Below average		
16		Average		
17		Above average	✓	✓
18	Represent- tative of Country	Not at all		
19		Moderately	✓	✓
20		Entirely		
21	Represent- tative of Region	Not at all		
22		Moderately	✓	✓
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.7 (1971)	0.7 (1971)	
25	Proportion of agricul- tural output represented by this activity (%)	N/A	N/A	

ENTERPRISE I: SUGAR BEET

2	Country	UNITED KINGDOM		BELGIUM	DENMARK		FRANCE		ITALY				IRELAND				
		England & Wales	Eastern England		All	All	All	Abruzzi	Emilia	Campania	Sardegna	All	Leinster & Munster	Connacht & Ulster			
3a	Region or Type of farming																
3b																	
4	Year	1971/72	1972	1973	1971/72	1970/71	1971/72	1971/72	1969	1972	1971	1970	1972	1972	1972	1972	1972
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	331.6	278.5	47.712	5.673	5.521	4.266	4.266	480.000	695.000	517.000	471.000	232.1	235.4	210.5	210.5	210.5
7	Gross Margin I	279.5	225.4	36.559	4.201	4.235	3.134	3.134	359.000	500.000	436.000	393.000	98.3	98.6	96.6	96.6	96.6
8	per unit																
9	Gross Margin II	N/A	N/A	29.803	3.323	3.361	N/A	N/A	306.000	422.000	376.000	366.000	N/A	N/A	N/A	N/A	N/A
10	per unit																
11	Total working hours	93.2	90.2	89	108.7	110.5	-	-	660	111	615	570	333	-	-	-	-
13	No. of holdings represented	229	52	19	69	69	1.128	1.128	-	-	-	-	-	-	-	-	-
14a	Av. size of farm (Ha)	-	131	25	114.7	123.7	-	-	7	-	7	-	-	-	-	-	-
14b	and enterprise (Ha)	13.1	-	3.5	3.4	3.2	33.2	33.2	-	-	-	-	2.3	-	-	-	-
15	Below average	✓	✓	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓
16	Average																
17	Above average																
18	Not at all																
19	Moderately	✓	✓	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓
20	Entirely																
21	Not at all																
22	Moderately																
23	Entirely		✓	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	9.6	9.6	-	1.7 (1971)	1.7 (1971)	1.3	1.3	1.4	1.4	1.4	1.4	0.7	0.7	0.7	0.7	0.7
25	Proportion of agricultural output represented by this activity (%)	1.6	1.6	3.6	N/A	N/A	-	-	1.7	1.7	1.7	1.7	2.0	2.0	2.0	2.0	2.0

ENTERPRISE : SUGAR BEET

2	Country	N E T H E R L A N D S										W E S T G E R M A N Y			
		Yssemeer Polders + Noordm. Droog	Zuidw. Kleige-bied	Veenkolo-nien	Mixed *	Noord Klei-gebied + Veenkolo-nien	Zuidw. Kleige-bied	Zandge-bieden	Arable Farms	Noord. Kleige-bied	Large Farms	Specialist Farms	All Farms		
3a	Region or	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72	1972/73	1972/73	1973	1973	1973			
3b	Type of farming	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare			
4	Year	4.287	3.630	3.365	4.169	4.277	4.489	3.587	3.785	3.758	3.638	3.710			
5	Unit of calculation	3.657	2.947	2.589	3.521	3.640	3.850	2.909	3.104	2.798	2.643	2.775			
6	Total value per unit														
7	Gross Margin I														
8	per unit	3.322	2.511	2.096	2.995	3.101	3.251	2.483	2.680	2.384	2.247	2.344			
9	Gross Margin II														
10	per unit	132	132	160	149	152	132	160	136	155	125	170			
11	Total working hours	1.800	2.400	1.325	3.800	1.350	1.000	1.450	3.675	100	20	400			
13	No. of holdings represented	35.0	44.4	38.4	35.4	44.1	24.7	28.6	42.11	40.0	50.0	35.0			
14a	Average size of farm (Ha)	8.98	9.01	2.57	4.75	5.59	4.49	3.35	7.91	4.0	7.0	3.0			
14b	Average size of enterprise (Ha)														
15	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
16	Average														
17	Above average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
18	Not at all														
19	Moderately														
20	Entirely														
21	Not at all														
22	Moderately														
23	Entirely	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
24	Proportion of total farmed area devoted to this activity (%)	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	1.8	0.5	2.6			
25	Proportion of agricultural output represented by this activity (%)	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	1.8	0.5	2.8			

\* Aggregate data followed by regional data for that farm type.

ENTERPRISE : MAINGROP POTATOES

2	Country	UNITED KINGDOM			BELGIUM	DENMARK		FRANCE	ITALY	NETHERLANDS			
		England & Wales	East Midland	N. Ireland		All	All			1971/72	1970/71	All	Arable Farms
3a	Region or Type of farming	1971/72	1971/72	1970/71	1973	1971/72	1970/71	1971/72	1969	1972/73	1972/73	1972/73	1971/72
3b		Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
4	Year	438.6	416.6	379.6	60.195	4.115	5.090	4.057	600.000	11.151	11.151	9.470	2.924
5	Unit of calculation	315.5	271.1	264.9	45.756	2.816	3.904	1.863	391.000	10.040	10.040	8.291	1.811
6	Total value per unit	N/A	N/A	N/A	39.485	1.875	2.856	N/A	336.000	8.546	9.633	7.703	1.189
7	Gross Margin I	152.7	152.7	N/A	107	116.1	184.0	-	555	158	158	158	158
8	Gross Margin II	194	27	27	12	18	23	676	-	4.200	1.800	2.400	1.000
9	Total working hours	-	-	-	15	57.6	54.3	-	7	40.22	-	-	-
10	No. of holdings represented	10.0	10.2	5.6	1.5	2.3	2.2	11.5	-	5.36	4.52	6.03	2.80
11	Av. size of farm (Ha)								✓	✓	✓	✓	✓
12	and enterprise (Ha)								✓	✓	✓	✓	✓
13	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Above average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Entirely	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Not at all	1.9	1.9	1.9	-	1.1 (1971)	1.1 (1971)	1.0	1.4	3.0	3.0	3.0	3.0
20	Moderately	3.0	3.0	3.0	3.5	N/A	N/A	-	2.2	2.1	2.1	2.1	2.1
21	Entirely												
22	Proportion of total farmed area devoted to this activity (%)												
23	Proportion of agricultural output represented by this activity (%)												

\* Aggregate data followed by regional data for that farm type.

ENTERPRISE : MAINCROP POTATOES

2	Country		I R E L A N D			W E S T G E R M A N Y		
	3a Region or Type of farming	All	Leinster & Munster	Connacht & Ulster	All Farms	Large Farms	Specialist Farms	Upland Farms
4	Year	1972	1972	1972	1973	1973	1973	1973
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	322.3	293.0	343.7	3.786	3.741	3.619	2.948
7	Gross Margin I	222.6	201.6	237.9	2.647	2.590	2.437	1.934
8	per unit							
9	Gross Margin II	N/A	N/A	N/A	2.199	2.128	1.953	1.489
10	per unit							
11	Total working hours	450	-	-	225	205	155	255
13	No. of holdings represented				2.000	500	30	400
14a	Av. size of farm (Ha)	-	-	-	11.0	20.0	40.0	7.0
14b	and enterprise (Ha)	0.5	-	-	0.6	1.1	4.0	0.4
15	Below average							✓
16	Average	✓	✓	✓	✓	✓	✓	
17	Above average							
18	Not at all							✓
19	Moderately							
20	Entirely	✓	✓	✓	✓	✓	✓	
21	Not at all							
22	Moderately							✓
23	Entirely	✓	✓	✓				
24	Proportion of total farmed area devoted to this activity (%)	1.0			3.2	1.7	0.3	0.3
25	Proportion of agricul- tural output represented by this activity (%)	2.0			3.4	1.7	0.3	0.3

ENTERPRISE : EARLY POTATOES

2	Country	U.K.	
3a	Region or	England	
3b	Type of farming	& Wales	
4	Year	1971/72	
5	Unit of calculation	Hectare	
6	Total value per unit	394.4	
7	Gross Margin	262.4	
8	I per unit		
9	Gross Margin	N/A	
10	II per unit		
11	Total working hours	172.2	
13	No. of holdings represented	19	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	7.2	
15	Degree of moder- nisation	Below average	
16		Average	
17		Above average	✓
18	Represent- ative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Represent- ative of Region	Not at all	
22		Moderately	
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	0.2	
25	Proportion of agricul- tural output represented by this activity (%)	0.5	

ENTERPRISE : INDUSTRIAL POTATOES

2	Country	NETHERLANDS	
3a	Region or	Veen Kolonien	Veen Kolonien
3b	Type of farming	(Arable Farms)	(Mixed Farms)
4	Year	1972/73	1971/72
5	Unit of calculation	Hectare	Hectare
6	Total value per unit	3.950	3.256
7	Gross Margin	2.819	2.273
8	I per unit		
9	Gross Margin	2.547	2.005
10	II per unit		
11	Total working hours	136	138
13	No. of holdings represented	1.325	1.450
14a	Av. size of farm (Ha)	-	-
14b	and enterprise (Ha)	16.5	10.28
15	Degree of modernisation	Below average	
16		Average	✓
17		Above average	✓
18	Representative of Country	Not at all	✓
19		Moderately	✓
20		Entirely	
21	Representative of Region	Not at all	
22		Moderately	
23		Entirely	✓
24	Proportion of total farmed area devoted to this activity (%)	3.1	3.1
25	Proportion of agricultural output represented by this activity (%)	1.5	1.5

ENTERPRISE : SEED POTATOES

		N E T H E R L A N D S									
2	Country	Arable *	Noord Kleigebied	Ysselmeer Polders + Noorth. Droogm	Veen Kolonien	Mixed *	Noord Kleigebied + Ysselmeer Polders	Zandgebied			
3a	Region or Type of farming	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72			
3b		Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare			
4	Year	1972/73	1972/73	1972/73	1972/73	1971/72	1971/72	1971/72			
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare			
6	Total value per unit	7.708	8.010	9.545	4.390	5.870	6.366	4.195			
7	Gross Margin I per unit	5.739	5.779	7.368	3.100	3.779	4.004	3.055			
8	Gross Margin II per unit	5.404	5.091	7.177	2.830	3.352	3.524	2.812			
9	Total working hours	191	200	200	165	192	200	165			
10	No. of holdings represented	3.975	850	1.800	1.325	2.800	1.350	1.450			
11	Av. size of farm (Ha)	4.60	58.00	35.00	38.40	40.65	40.10	28.60			
12	and enterprise (Ha)	2.47	2.98	2.44	2.00	4.80	5.74	1.48			
13	Below average	✓	✓	✓	✓	✓	✓	✓			
14	Average										
15	Above average										
16	Not at all										
17	Moderately										
18	Entirely	✓				✓					
19	Not at all										
20	Moderately										
21	Entirely										
22	Proportion of total farmed area devoted to this activity (%)	0.8	0.8	0.8	0.8	0.8	0.8	0.8			
23	Proportion of agricultural output represented by this activity (%)	1.2	1.2	1.2	1.2	1.2	1.2	1.2			

\* Aggregate data followed by regional data for that farm type.



ENTERPRISE : CARROTS

2	Country	UNITED KINGDOM		W.GERMANY	
3a	Region or	England	Southern	All	
3b	Type of farming	& Wales	England		
4	Year	1968/69	1972	1973	
5	Unit of calculation	Hectare	Hectare	Hectare	
6	Total value per unit	407.0	481.8	3.820	
7	Gross Margin	324.0	401.3	2.570	
8	I per unit				
9	Gross Margin	N/A	N/A	2.085	
10	II per unit				
11	Total working hours	199.7	199.7	105	
13	No. of holdings represented	65	-	-	
14a	Av. size of farm (Ha)	-	-	50.0	
14b	and enterprise (Ha)	32.0	-	5.0	
15	Degree of modernisation	Below average			
16		Average	✓	✓	✓
17		Above average			
18	Representative of Country	Not at all			
19		Moderately		✓	
20		Entirely			✓
21	Representative of Region	Not at all			
22		Moderately	✓	✓	
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	0.01	0.01	0.02	
25	Proportion of agricultural output represented by this activity (%)	0.2	0.2	0.02	

ENTERPRISE : THRESHED PEAS

2	Country	UNITED	KINGDOM	
3a	Region or	Eastern	East	
3b	Type of farming	England	Midlands	
4	Year	1972	1971/72	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	191.7	86.1	
7	Gross Margin	129.5	45.0	
8	I per unit			
9	Gross Margin	N/A	N/A	
10	II per unit			
11	Total working hours	N/A	29.9	
13	No. of holdings represented	4	7	
14a	Av. size of farm (Ha)	131.0	-	
14b	and enterprise (Ha)	-	10.4	
15	Degree of modernisation	Below average		
16		Average		✓
17		Above average	✓	
18	Representative of Country	Not at all	✓	
19		Moderately		✓
20		Entirely		
21	Representative of Region	Not at all		
22		Moderately	✓	✓
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.2	0.2	
25	Proportion of agricultural output represented by this activity (%)	0.1	0.1	

ENTERPRISE : VINING PEAS

2	Country	U.K.	W.GERMANY	
3a	Region or	Southern	All	
3b	Type of farming	England	Farms	
4	Year	1972	1973	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	210.8	2.530	
7	Gross Margin	161.4	1.785	
8	I per unit			
9	Gross Margin	N/A	1.065	
10	II per unit			
11	Total working hours	N/A	33	
13	No. of holdings represented	N/A	15	
14a	Av. size of farm (Ha)	-	50.0	
14b	and enterprise (Ha)	7.1	3.0	
15	Degree of modernisation	Below average		
16		Average	✓	✓
17		Above average		
18	Representative of Country	Not at all	✓	
19		Moderately		
20		Entirely		✓
21	Representative of Region	Not at all	✓	
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.4	0.04	
25	Proportion of agricultural output represented by this activity (%)	0.3	0.02	

ENTERPRISE : GREEN BEANS

2	Country	FRANCE	W. GERMANY	
3a	Region or			
3b	Type of farming	All	All	
4	Year	1971/72	1973	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	4.005	2.970	
7	Gross Margin			
8	I per unit	2.249	2.065	
9	Gross Margin			
10	II per unit	N/A	1.251	
11	Total working hours	N/A	43	
13	No. of holdings represented	126	15	
14a	Av. size of farm (Ha)		50.0	
14b	and enterprise (Ha)	8.9	3.0	
15	Degree of modernisation	Below average		
16		Average		✓
17		Above average	✓	
18	Representative of Country	Not at all		
19		Moderately	✓	
20		Entirely		✓
21	Representative of Region	Not at all		
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	-	0.03	
25	Proportion of agricultural output represented by this activity (%)	-	0.03	

ENTERPRISE : BRASSICAE

2	Country	U.K.	W.GERMANY	
3a	Region or	Eastern England	All	
3b	Type of farming			
4	Year	1972	1973	
5	Unit of calculation	Hectare	Hectare	
6	Total value per unit	546.3	4.290	
7	Gross Margin I	444.8	3.440	
8	per unit			
9	Gross Margin II	N/A	3.115	
10	per unit			
11	Total working hours	573.2	370	
13	No. of holdings represented	8	15	
14a	Av. size of farm (Ha)	131	20.0	
14b	and enterprise (Ha)	-	2.0	
15	Degree of moder- nisation	Below average		
16		Average	✓	
17		Above average	✓	
18	Represen- tative of Country	Not at all	✓	
19		Moderately		
20		Entirely	✓	
21	Represen- tative of Region	Not at all		
22		Moderately	✓	
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.4	0.04	
25	Proportion of agricul- tural output represented by this activity (%)	1.3	0.05	

ENTERPRISE : CAULIFLOWERS

2	Country	BELGIUM	FRANCE	I T A L Y		W. GERMANY
3a	Region or	All	All	Abruzzi	Sardegna	All
3b	Type of farming					
4	Year	1972	1971/72	1969	1970	1973
5	Unit of calculation	Are	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	4.935	6.890	330.000	1.120.000	11.440
7	Gross Margin I	4.324	3.727	236.000	1.060.000	6.580
8	per unit					
9	Gross Margin II	-	N/A	220.000	1.008.000	6.050
10	per unit					
11	Total working hours	25	-	456	510	430
13	No. of holdings represented	-	6	-	-	-
14a	Av. size of farm (Ha)	1-3	-	7	-	60.0
14b	and enterprise (Ha)	1.0	2.1	-	-	7.0
15	Below average			✓		
16	Average	✓				✓
17	Above average		✓		✓	
18	Not at all					
19	Moderately		✓			
20	Entirely	✓				
21	Not at all	✓				✓
22	Moderately					
23	Entirely					
24	Proportion of total farmed area devoted to this activity (%)	-	-	0.2	0.2	0.03
25	Proportion of agricultural output represented by this activity (%)	0.27	-	0.7	0.7	0.10

ENTERPRISE : TOBACCO

2	Country	BELGIUM	FRANCE	I T A L Y			W. GERMANY
3a	Region or	All	All	Benevento	Pescara	Caserta	All
3b	Type of farming						
4	Year	1973	1971/72	1969	1969	971	1973
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	185.500	20.773	1.375.000	744.000	1.950.000	21.200
7	Gross Margin I	167.325	17.786	1.305.500	653.260	1.902.000	18.530
8	per unit						
9	Gross Margin II		N/A	1.275.000	630.510	1.794.000	14.540
10	per unit						
11	Total working hours	1.625	-	2.520	2.531	2.415	1.740
13	No. of holdings represented	2	161	-	-	-	25
14a	Av. size of farm (Ha)	5	-	1-5	5-10	7	10.0
14b	and enterprise (Ha)	1.0	1.2	-	-	-	0.5
15	Below average						✓
16	Average	✓	✓				
17	Above average						
18	Not at all						
19	Moderately						
20	Entirely	✓					✓
21	Not at all						
22	Moderately	✓					
23	Entirely						
24	Proportion of total farmed area devoted to this activity (%)	-	0.06	0.2	0.2	0.2	0.03
25	Proportion of agricultural output represented by this activity (%)	0.11	-	0.9	0.9	0.9	0.15

ENTERPRISE : HOPS

2	Country	BELGIUM	FRANCE	W.GERMANY	
3a	Region or	All	All	All	
3b	Type of farming				
4	Year	1973	1971/72	1973	
5	Unit of calculation	Hectare	Hectare	Hectare	
6	Total value per unit	152.625	15.326	15.111	
7	Gross Margin I	115.880	11.719	11.081	
8	per unit				
9	Gross Margin II	N/A	N/A	5.831	
10	per unit				
11	Total working hours	806	N/A	670	
13	No. of holdings represented	2	55	25	
14a	Av. size of farm (Ha)	65	-	15.0	
14b	and enterprise (Ha)	< 1	1.6	2.3	
15	Degree of moder- nisation	Below average			
16		Average	✓	✓	
17		Above average		✓	
18	Represent- tative of Country	Not at all			
19		Moderately		✓	
20		Entirely			✓
21	Represent- tative of Region	Not at all			
22		Moderately	✓		
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	-	-	0.15	
25	Proportion of agricul- tural output represented by this activity (%)	0.26	-	0.60	



ENTERPRISE : FLAX

2	Country	B E L G I U M	
3a	Region or	All (1)	All (2)
3b	Type of farming		
4	Year	1973	1973
5	Unit of calculation	Hectare	Hectare
6	Total value per unit	34.198	-
7	Gross Margin I	29.187	-
8	per unit		
9	Gross Margin II	26.309	15.000
10	per unit		
11	Total working hours	48	16
13	No. of holdings represented	4	6
14a	Av. size of farm (Ha)	< 20	-
14b	and enterprise (Ha)	1.3	-
15	Degree of modernisation	Below average	
16		Average	✓
17		Above average	
18	Representative of Country	Not at all	
19		Moderately	
20		Entirely	✓
21	Representative of Region	Not at all	
22		Moderately	✓
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	-	-
25	Proportion of agricultural output represented by this activity (%)	0.10	0.08

(1) Without contract

(2) With contract

ENTERPRISE : FORAGE CROPS

2	Country	(1) D	(1) E N	(2) M A R K	(2)
3a	Region or	All	All	All	All
3b	Type of farming				
4	Year	1971/72	1970/72	1970/72	1970/71
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	-	-	-	-
7	Gross Margin I	-468	-440	-542	-505
8	per unit				
9	Gross Margin II	-746	-705	-1551	-1456
10	per unit				
11	Total working hours	15.5	19.8	121.2	111.4
13	No. of holdings represented	247	267	191	215
14a	Av. size of farm (Ha)	55.9	56.4	41.3	42.8
14b	and enterprise (Ha)	7.7	7.3	2.8	2.7
15	Degree of modernisation	Below average			
16		Average			
17		Above average	✓	✓	✓
18	Representative of Country	Not at all			
19		Moderately	✓	✓	✓
20		Entirely			
21	Representative of Region	Not at all			
22		Moderately	✓	✓	✓
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	15.8 (1971)	15.8 (1971)	6.6 (1971)	6.6 (1971)
25	Proportion of agricultural output represented by this activity (%)				

(1) Grass & green fodder.

(2) Fodder Beet.

ENTERPRISE : TOMATOES - HEATED GLASS

2	Country	BELGIUM			I T A L Y			NETHERLANDS*
		Region or Type of farming	Sicily	Sicily	Sicily	Latium	South Holland Specialist	
3a		All						
3b								
4	Year	1972	1971	1971	1971	1971	1972	
5	Unit of calculation	Are	1000m2	1000m2	1000m2	1000m2	Hectare	
6	Total value per unit	30.596	2.224.000	2.280.000	1.525.000	217.000		
7	Gross Margin I per unit	21.986	1.598.654	1.654.654	1.012.595	136.935		
8								
9	Gross Margin II per unit	17.166	1.387.502	1.363.751	35.679	136.495		
10								
11	Total working hours	114	801	880	736	8.050		
13	No. of holdings represented	15	-	-	-	2.350		
14a	Av. size of farm (Ha)		1.000 m2	1.000 m2	1.500 m2	-		
14b	and enterprise (Ha)					0.67		
15	Below average		✓				✓	
16	Average							
17	Above average						✓	
18	Not at all							
19	Moderately		✓				✓	
20	Entirely							
21	Not at all							
22	Moderately		✓				✓	
23	Entirely							
24	Proportion of total farmed area devoted to this activity (%)	-					T- 0.14 L- 0.10	
25	Proportion of agricultural output represented by this activity (%)	1.26					2.7 1.0	

\* Tomatoes + Lettuce.

ENTERPRISE : TOMATOES - OUTDOOR/UNHEATED GLASS

2	Country	BELGIUM		FRANCE		I T A L Y						NETHERLANDS *		
		Region or Type of farming	All	All	All	Abruzzi	Emilia	C a m P a g n i a	Sardegna	Sardegna	Sardegna	South (2) Holland Specialist	South (3) Holland Holdings	
3a	Year	1973	1971/72	1969	1972	1969	1968	1971	1970	1970	1972	1972		
3b	Unit of calculation	Are	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare		
4	Total value per unit	2.440	7.858	1.330.000	1.038.000	2.295.000	2.140.000	400.000	1.188.000	107.000	177.500			
5	Gross Margin I	1.257	5.692	1.019.000	751.000	2.004.000	1.668.000	366.000	1.110.000	61.510	105.025			
6	Gross Margin II	N/A	N/A	945.000	691.000	1.872.000	1.591.000	311.000	1.046.000	56.070	99.585			
7	Total working hours	30	N/A	1.520	517	2.848	-	944	1.200	5.500	6.750			
8	No. of holdings represented	-	46	-	-	-	-	-	-	600	1.050			
9	Av. size of farm (Ha)	3-5	-	7	-	4	-	-	-	-	-			
10	Av. size of enterprise (Ha)	0.2- 0.3	1.1	-	-	-	-	-	-	0.47	0.52			
11	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
12	Average													
13	Above average													
14	Not at all													
15	Moderately		✓											
16	Entirely	✓												
17	Not at all													
18	Moderately													
19	Entirely	✓												
20	Proportion of total farmed area devoted to this activity (%)	-	-	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6			
21	Proportion of agricultural output represented by this activity (%)	0.11	-	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1			
22														
23														
24														
25														

(2) Unheated  
(3) Air Conditioned. \* Tomatoes & Lettuce.

ENTERPRISE : SALAD CROPS

2	Country	B E L G I U M		NETHERLANDS *	
3a	Region or	All (1)	All (2)	South (3)	South (4)
3b	Type of farming			Holland Specialist	Holland Units
4	Year	1972	1971	1972	1972
5	Unit of calculation	Are	Are	Hectare	Hectare
6	Total value per unit	6.170	2.047	220.000	130.000
7	Gross Margin I	4.009	1.824	120.225	70.470
8	per unit				
9	Gross Margin II	2.492	1.538	118.485	69.590
10	per unit				
11	Total working hours	20	22	6.950	4.850
13	No. of holdings represented	12	10	870	125
14a	Av. size of farm (Ha)	1	7	-	-
14b	and enterprise (Ha)	0.9	2.5	0.56	0.36
15	Degree of moder- nisation	Below average			
16		Average	✓	✓	✓
17		Above average			
18	Represen- tative of Country	Not at all		✓	✓
19		Moderately			
20		Entirely	✓	✓	
21	Represen- tative of Region	Not at all			
22		Moderately	✓	✓	✓
23		Entirely			✓
24	Proportion of total farmed area devoted to this activity (%)	-	-	C-0.04 L-0.10	C-0.04 L-0.10
25	Proportion of agricul- tural output represented by this activity (%)	0.75	238	1.1	1.0

(1) Lettuce under glass.

(2) Chicory

(3) Heated glass

(4) Unheated glass

\* Cucumber + Lettuce.

ENTERPRISE : ARTICHOKE

2	Country	I T A L Y	
3a	Region or	Sicilia	Campania
3b	Type of farming		
4	Year	1968	1973
5	Unit of calculation	Hectare	Hectare
6	Total value per unit	850.000	1.500.000
7	Gross Margin I	793.750	1.288.300
8	per unit		
9	Gross Margin II	766.020	1.244.300
10	per unit		
11	Total working hours	462	759
13	No. of holdings represented	-	-
14a	Av. size of farm (Ha)	30 - 50	-
14b	and enterprise (Ha)	-	-
15	Degree of moder- nisation	Below average	
16		Average	
17		Above average	
18	Represent- tative of Country	Not at all	
19		Moderately	
20		Entirely	
21	Represent- tative of Region	Not at all	
22		Moderately	
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	0.3	0.3
25	Proportion of agricul- tural output represented by this activity (%)	1.8	1.8

ENTERPRISE : ASPARAGUS

2	Country	W.GERMANY	
3a	Region or	All	
3b	Type of farming		
4	Year	1973	
5	Unit of calculation	Hectare	
6	Total value per unit	15.600	
7	Gross Margin I	14.220	
8	per unit		
9	Gross Margin II	13.435	
10	per unit		
11	Total working hours	1.750	
13	No. of holdings represented	40	
14a	Av. size of farm (Ha)	4.0	
14b	and enterprise (Ha)	0.25	
15	Degree of moder- nisation	Below average	
16		Average	
17		Above average	
18	Represent- ative of Country	Not at all	
19		Moderately	
20		Entirely	
21	Represent- ative of Region	Not at all	
22		Moderately	
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	0.04	
25	Proportion of agricul- tural output represented by this activity (%)	0.17	

ENTERPRISE : PEARS

2	Country	BELGIUM	FRANCE	I T A L Y			NETHERLANDS
3a	Region or	All	All	Ravenna			South- West.Spec. Holdings
3b	Type of farming			Ravenna			
4	Year	1972	1971/72	1972	1972	1972	1972/73
5	Unit of calculation	Are	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	1.985	11.463	3.040.000	1.920.000	1.760.000	8.000
7	Gross Margin I per unit	1.793	9.527	2.755.000	1.635.000	1.455.000	6.340
8	Gross Margin II per unit	1.469	N/A	2.475.000	1.355.000	1.175.000	5.720
11	Total working hours	7.5	N/A	755	780	655	430
13	No. of holdings represented	7	59	-	-	-	2319
14a	Av. size of farm (Ha)	7.5	-	-	-	-	-
14b	and enterprise (Ha)	5.25	2.4	-	-	-	1.28
15	Below average						
16	Average	✓	✓	✓	✓	✓	✓
17	Above average						
18	Not at all		✓				✓
19	Moderately						
20	Entirely	✓					
21	Not at all						
22	Moderately	✓		✓	✓	✓	✓
23	Entirely						
24	Proportion of total farmed area devoted to this activity (%)	-	0.1	0.3	0.3	0.3	0.4
25	Proportion of agricultural output represented by this activity (%)	0.37	-	1.2	1.2	1.2	0.3



ENTERPRISE : APPLES

2	Country	BELGIUM	FRANCE	ITALY	NETHERLANDS		
3a	Region or	All	All	Ferrara	South-West Specialist Holdings	Centre Specialist Holdings	Other regions Specialist Holdings
3b	Type of farming				1972/73	1972/73	1972/73
4	Year	1972	1971/72	1970	Hectare	Hectare	Hectare
5	Unit of calculation	Are	Hectare	Hectare			
6	Total value per unit	2.300	12.360	1.280.000	10.200	11.500	12.500
7	Gross Margin I	1.995	10.556	1.110.000	7.740	8.820	9.800
8	per unit						
9	Gross Margin II	1.484	N/A	1.018.000	6.700	7.940	8.450
10	per unit						
11	Total working hours	7.5	N/A	1.084	520	510	510
13	No. of holdings represented	20	98	-	2.243	4.007	2.768
14a	Av. size of farm (Ha)	7.5	-	-	2.27	-	-
14b	and enterprise (Ha)	6.0	4.4	-	2.27	2.28	3.15
15	Below average				✓		✓
16	Average	✓				✓	
17	Above average		✓				✓
18	Not at all				✓		✓
19	Moderately		✓				
20	Entirely	✓				✓	
21	Not at all						
22	Moderately				✓		✓
23	Entirely	✓					
24	Proportion of total farmed area devoted to this activity (%)	-	0.3	-	1.8	1.8	1.8
25	Proportion of agricultural output represented by this activity (%)	1.90	-	-	1.0	1.0	1.0

ENTERPRISE : APPLES + PEARS

2	Country	W. G E R M A N Y *		
3a	Region or	All	Developable Holdings	Modern Units
3b	Type of farming			
4	Year	1973	1973	1973
5	Unit of calculation	Hectare	Hectare	Hectare
6	Total value per unit	7.396	7.592	7.712
7	Gross Margin I	5.246	5.162	5.072
8	per unit			
9	Gross Margin II	4.346	4.107	3.917
10	per unit			
11	Total working hours	520	490	470
13	No. of holdings represented	200	150	25
14a	Av. size of farm (Ha)	20.0	25.0	30.0
14b	and enterprise (Ha)	0.8	2.5	7.5
15	Degree of modernisation	Below average		
16		Average	✓	✓
17		Above average		
18	Representative of Country	Not at all		
19		Moderately		
20		Entirely	✓	✓
21	Representative of Region	Not at all		
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	0.6	0.3	0.2
25	Proportion of agricultural output represented by this activity (%)	1.6	0.8	0.5

\* Intensive production

ENTERPRISE : ORANGES

2	Country	I T A L Y			
3a	Region or	Campania	Sicily	Sicily	
3b	Type of farming				
4	Year	1970/71	1970/71	1970/71	
5	Unit of calculation	Hectare	Hectare	Hectare	
6	Total value per unit	660.000	2.250.000	2.250.000	
7	Gross Margin I	608.000	2.155.000	2.155.000	
8	per unit				
9	Gross Margin II	551.000	1.999.000	1.899.000	
10	per unit				
11	Total working hours	520	766	642	
13	No. of holdings represented	6 - 7	4 - 5	6 - 7	
14a	Av. size of farm (Ha)	3	5	30	
14b	and enterprise (Ha)	1	2 - 3	10 - 20	
15	Degree of modernisation	Below average			
16		Average	✓	✓	
17		Above average			✓
18	Representative of Country	Not at all			
19		Moderately			
20		Entirely			
21	Representative of Region	Not at all			
22		Moderately	✓	✓	✓
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	0.5	0.5	0.5	
25	Proportion of agricultural output represented by this activity (%)	1.2	1.2	1.2	

ENTERPRISE : PEACHES

2	Country		FRANCE	I T A L Y				
	Region or Type of farming	BELGIUM		Emilia	Emilia	Emilia	Abruzzi	Sicilia
3a	Region or Type of farming	All.	All.	Emilia	Emilia	Emilia	Abruzzi	Sicilia
4	Year	1973	1971/72	1972	1972	1972	1968	1968
5	Unit of calculation	Are	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	1.700	4.456	2.530.000	1.955.000	1.800.000	630.000	2.160.000
7	Gross Margin I	1.265	2.117	2.410.000	1.835.000	1.680.000	540.610	2.031.600
8	per unit							
9	Gross Margin II	-	N/A	2.190.000	1.615.000	1.460.000	469.298	1.933.500
10	per unit							
11	Total working hours	6	N/A	725	725	625	471	520
13	No. of holdings represented	-	14	-	-	-	-	-
14a	Av. size of farm (Ha)	5 - 10	-	-	-	-	6 - 12	35 - 50
14b	and enterprise (Ha)	2 - 4	2 - 6	-	-	-	1	-
15	Below average	✓		✓	✓	✓	✓	✓
16	Average		✓					
17	Above average							
18	Not at all							
19	Moderately		✓					
20	Entirely	✓						
21	Not at all	✓		✓	✓	✓		
22	Moderately							
23	Entirely							
24	Proportion of total farmed area devoted to this activity (%)	-	0.2	0.4	0.4	0.4	0.4	0.4
25	Proportion of agricultural output represented by this activity (%)	0.01	-	1.9	1.9	1.9	1.9	1.9

ENTERPRISE : GRAPES

2	Country	BELGIUM *	ITALY	W. GERMANY	
3a	Region or	All	Piedmont	Total	Specialist
3b	Type of farming			Area	Units
4	Year	1973	1970	1973	1973
5	Unit of calculation	Are	Hectare	Hectare	Hectare
6	Total value per unit	22.000	969.300	18.750	20.352
7	Gross Margin	16.857	815.805	15.580	16.812
8	I per unit				
9	Gross Margin	-	562.207	13.010	13.907
10	II per unit				
11	Total working hours	185	771	1.445	1.005
13	No. of holdings represented	-	-	250	70
14a	Av. size of farm (Ha)	0.30	-	6.0	-
14b	and enterprise (Ha)	0.30	-	1.4	3.0
15	Degree of modernisation	Below average			
16		Average	✓	✓	✓
17		Above average			
18	Representative of Country	Not at all			
19		Moderately		✓	
20		Entirely	✓		✓
21	Representative of Region	Not at all	✓		
22		Moderately			
23		Entirely		✓	
24	Proportion of total farmed area devoted to this activity (%)	-	6 **	0.7	0.4
25	Proportion of agricultural output represented by this activity (%)	0.36	10.9	1.8	1.0

\* Grapes under glass.

\*\* Includes wine.

ENTERPRISE : WINE

2	Country	F R A N C E		ITALY	
3a	Region or	All regions	All regions	Tuscany	
3b	Type of farming	Current Wines	Other Wines		
4	Year	1971/72	1971/72	1972	
5	Unit of calculation	Hectare	Hectare	Hectare	
6	Total value per unit	6.799	12.901	1.416.887	
7	Gross Margin I	5.764	11.926	1.367.825	
8	per unit				
9	Gross Margin II	N/A	N/A	1.232.950	
10	per unit				
11	Total working hours	-	-	600	
13	No. of holdings represented	3.760	46	-	
14a	Av. size of farm (Ha)	-	-	-	
14b	and enterprise (Ha)	6.2	30.8	-	
15	Degree of modernisation	Below average			
16		Average		✓	
17		Above average	✓	✓	
18	Representative of Country	Not at all			
19		Moderately	✓	✓	
20		Entirely			✓
21	Representative of Region	Not at all			
22		Moderately			
23		Entirely			✓
24	Proportion of total farmed area devoted to this activity (%)	2.1	0.8	6 *	
25	Proportion of agricultural output represented by this activity (%)	-	-	10.9	

\* Includes grapes.

ENTERPRISE : OLIVE OIL

2	Country	I T A L Y			
3a	Region or	Abruzzi	Puglia	Tuscana	Calabria
3b	Type of farming				
4	Year	1968/69	1969/70	1971/72	1972/73
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	400.000	542.208	643.900	871.200
7	Gross Margin I	343.480	425.848	555.900	548.840
8	per unit				
9	Gross Margin II	303.480	380.848	519.063	435.840
10	per unit				
11	Total working hours	808	592	431	610
13	No. of holdings represented	-	-	-	-
14a	Av. size of farm (Ha)	-	-	-	-
14b	and enterprise (Ha)	-	-	-	-
15	Degree of modernisation	Below average	✓		
16		Average		✓	✓
17		Above average			
18	Representative of Country	Not at all			
19		Moderately			
20		Entirely			
21	Representative of Region	Not at all			
22		Moderately			
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	4.8	4.8	4.8	4.8
25	Proportion of agricultural output represented by this activity (%)	3.8	3.8	3.8	3.8

ENTERPRISE : SOFT FRUIT

2	Country	U.K.	
3a	Region or	Eastern	
3b	Type of farming	England	
4	Year	1972	
5	Unit of calculation	Hectare	
6	Total value per unit	1.088.0	
7	Gross Margin I	762.3	
8	per unit		
9	Gross Margin II	N/A	
10	per unit		
11	Total working hours	N/A	
13	No. of holdings represented	4	
14a	Av. size of farm (Ha)	131	
14b	and enterprise (Ha)	-	
15	Degree of moder- nisation	Below average	
16		Average	✓
17		Above average	
18	Represen- tative of Country	Not at all	✓
19		Moderately	
20		Entirely	
21	Represen- tative of Region	Not at all	
22		Moderately	✓
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	0.2	
25	Proportion of agricul- tural output represented by this activity (%)	0.7	



ENTERPRISE : STRAWBERRIES

2	Country	W.GERMANY	
3a	Region or	All	
3b	Type of farming		
4	Year	1973	
5	Unit of calculation	Hectare	
6	Total value per unit	31.500	
7	Gross Margin I	21.980	
8	per unit		
9	Gross Margin II	20.655	
10	per unit		
11	Total working hours	2.650	
13	No. of holdings represented	70	
14a	Av. size of farm (Ha)	15	
14b	and enterprise (Ha)	0.7	
15	Degree of moder- nisation	Below average	
16		Average	✓
17		Above average	
18	Represen- tative of Country	Not at all	
19		Moderately	
20		Entirely	✓
21	Represen- tative of Region	Not at all	
22		Moderately	
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	0.03	
25	Proportion of agricul- tural output represented by this activity (%)	0.31	

ENTERPRISE : DAIRYING - PER HECTARE

2	Country	I R E L A N D			W. GERMANY
3a	Region or	All.	Leinster & Munster	Connacht. & Ulster	All
3b	Type of farming				
4	Year	1972	1972	1972	1973
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	147.9	151.9	137.2	3.005
7	Gross Margin I	131.6	135.4	121.5	1.994
8	per unit	121.0	124.2	112.6	1.813
9	Gross Margin II	N/A	N/A	N/A	1.786
10	per unit	N/A	N/A	N/A	1.450
11	Total working hours	144	-	-	216
13	No. of holdings represented	-	-	-	1.700
14a	Av. size of farm (Ha)	-	-	-	11.0
14b	and enterprise (Ha)	10 cows	-	-	16.0
15	Degree of modernisation	Below average			
16		Average	✓	✓	✓
17		Above average			
18	Representative of Country	Not at all			
19		Moderately			
20		Entirely	✓	✓	✓
21	Representative of Region	Not at all			
22		Moderately			
23		Entirely	✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	22%			36.3
25	Proportion of agricultural output represented by this activity (%)	24%			11.2

ENTERPRISE : DAIRYING - PER HECTARE

2	Country	U N I T E D			K I N G D O M			N E T H E R L A N D S						
		England & Wales	England & Wales	England & Wales	South-West Scotland	N. Ireland	Dairy Farms	**	Noord. Kleiweide	Noord. Veenweide	West Weidegebied	Noord Zandgebied	Whole Country Modern Man Units	Whole Country Modern Man Units
3a	Region or Type of farming	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
3b	Year	1971/72	1971/72	1971/72	1971/72	1971/72	1972/73	1972/73	1972/73	1972/73	1972/73	1972/73	1972/73	1972/73
4	Unit of calculation	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare	Hectare
6	Total value per unit	295	338	295	289	4.798	4.803	4.503	5.300	4.006	6.247	5.916		
7	Gross Margin I	206	245	204	215	3.801	3.909	3.586	4.114	3.459	4.795	4.579		
8	per unit	181	221	183	194	3.250	3.400	3.126	3.461	2.921	4.085	3.938		
9	Gross Margin II	N/A	N/A	N/A	N/A	3.370	3.447	3.169	3.692	3.039	4.203	4.055		
10	per unit	N/A	N/A	N/A	N/A	2.819	2.938	2.709	3.039	2.501	3.493	3.414		
11	Total working hours	113	113	113	113	199	196	190	228	179	139	135		
13	No. of holdings represented	-	285	34	176	11,350	3.250	1.750	3.200	3.150	1.000	600		
14a	Av. size of farm (Ha)	-	-	-	-	-	-	-	-	-	-	-		
14b	and enterprise (Ha)	-	-	66 cows	30 cows	25.65	26.35	28.20	23.30	25.80	27.1	45.6		
15	Below average													
16	Average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
17	Above average													
18	Not at all		✓		✓		✓		✓					
19	Moderately													
20	Entirely	✓				✓								
21	Not at all		✓		✓									
22	Moderately													
23	Entirely	✓			✓		✓		✓					
24	Proportion of total farmed area devoted to this activity (%)	N/A	N/A	N/A	N/A	61%	61%	61%	61%	61%	61%	61%		
25	Proportion of agricultural output represented by this activity (%)	20%	20%	20%	20%	32%	32%	32%	32%	32%	32%	32%		

\* Above - average yield.

ENTERPRISE : DAIRYING - PER HEAD

2	Country		I T A L Y				W E S T				G E R M A N Y							
	3a Region or 3b Type of farming		Lombardia	Lombardia	Lombardia	Emilia	All Farms	Large Farms	Specialist Units	Upland Farms	Lombardia	Lombardia	Lombardia	Emilia	All Farms	Large Farms	Specialist Units	Upland Farms
4	Year		1973	1973	1973	1972	1973	1973	1973	1973	1973	1973	1973	1973	1973	1973	1973	1973
5	Unit of calculation		COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW
6	Total value per unit		541.856	639.904	525.895	521.285	2.062	2.151	2.315	1.773	2.062	2.151	2.315	2.062	2.151	2.315	1.773	1.773
7	Gross Margin I		312.039	313.098	302.625	363.398	1.368	1.400	1.427	1.210	1.368	1.400	1.427	1.368	1.400	1.427	1.210	1.210
8	per unit		265.513	235.388	102.481	145.834	1.244	1.275	1.294	1.088	1.244	1.275	1.294	1.244	1.275	1.294	1.088	1.088
9	Gross Margin II		332.241	237.716	262.464	325.486	1.226	1.225	1.185	1.066	1.226	1.225	1.185	1.226	1.225	1.185	1.066	1.066
10	per unit		225.781	160.006	62.323	107.922	996	990	951	819	996	990	951	996	990	951	819	819
11	Total working hours		255	183	179	150	147	124	78	172	147	124	78	147	124	78	172	172
13	No. of holdings represented		1	1	1	1	2.000	500	25	300	2.000	500	25	2.000	500	25	300	300
14a	Av. size of farm (Ha)		76	70	80	(250 cows)	11.5	25.0	60.0	8.0	11.5	25.0	60.0	11.5	25.0	60.0	8.0	8.0
14b	and enterprise (Ha)		forage : 51ha	forage : 48ha	forage : 23ha		9 COWS	16 COWS	40 COWS	7 COWS	9 COWS	16 COWS	40 COWS	9 COWS	16 COWS	40 COWS	7 COWS	7 COWS
15	Below average																	
16	Average																	
17	Above average		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Not at all		✓	✓	✓													
19	Moderately																	
20	Entirely																	
21	Not at all		✓	✓	✓													
22	Moderately																	
23	Entirely																	
24	Proportion of total farmed area devoted to this activity (%)		-	-	-	-	27.5	13.8	1.3	4.0	27.5	13.8	1.3	27.5	13.8	1.3	4.0	4.0
25	Proportion of agricultural output represented by this activity (%)		9.7	9.7	9.7	9.7	23.9	12.0	1.3	2.6	23.9	12.0	1.3	23.9	12.0	1.3	2.6	2.6

ENTERPRISE : DAIRYING - PER HEAD

2	Country	U N I T E D K I N G D O M				D E N M A R K		I T A L Y		I R E L A N D		
		England & Wales	England & Wales	South-West Scotland	N.Ireland	All	All	Lombardia	Lombardia	All	Leinster & Munster	Connacht & Ulster
3a	Region or Type of farming											
3b												
4	Year	1971/72	1971/72	1971/72	1971/72	1971/72	1970/71	1973	1973	1972	1972	1972
5	Unit of calculation	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW	COW
6	Total value per unit	179	205	179	175	3.852	3.271	615.304	612.337	147.9	151.9	137.2
7	Gross Margin I	125	149	124	130	2.776	2.211	277.707	334.973	131.6	135.4	121.5
8	per unit	110	134	111	117	2.508	1.793	174.746	195.413	121.0	124.2	112.6
9	Gross Margin II	N/A	N/A	N/A	N/A	2.548	2.015	214.145	263.468	N/A	N/A	N/A
10	per unit	N/A	N/A	N/A	N/A	2.086	1.215	111.184	123.908	N/A	N/A	N/A
11	Total working hours	69	69	69	69	71.4	71.4	120	179	144	-	-
13	No. of holdings represented	-	285	34	176	185	193	1	1	-	-	-
14a	Av. size of farm (Ha)	-	-	-	-	35.7	35.2	223	143	-	-	-
14b	and enterprise (Ha)	-	-	66 COWS	30 COWS	No.19.0	18.2	Forage : 72ha	Forage : 66ha	10 cows	-	-
15	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Average											
17	Above average											
18	Not at all											
19	Moderately											
20	Entirely											
21	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
22	Moderately											
23	Entirely	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	N/A	N/A	N/A	N/A	N/A	N/A	-	-	22	-	-
25	Proportion of agricultural output represented by this activity (%)	20%	20%	20%	20%	29.5	29.5	9.7	9.7	24	-	-

\* Above-average yield.

ENTERPRISE : DAIRY HEIFERS

2	Country	UNITED KINGDOM		W E S T G E R M A N Y			
		All	All	All Farms	Large Farms	Specialist Units	Upland Farms
3a	Region or Type of farming						
3b							
4	Year	1971/72	1971/72	1973	1973	1973	1973
5	Unit of calculation	Hectare	Heifer	Heifer	Heifer	Heifer	Heifer
6	Total value per unit	131	127	644	653	658	633
7	Gross Margin I	97	94	406	410	361	403
8	per unit	74	72	354	358	303	355
9	Gross Margin II	N/A	N/A	357	356	301	345
10	per unit	N/A	N/A	253	252	193	239
11	Total working hours	30	30	45	37	23	50
13	No. of holdings represented	-	-	2,000	500	10	300
14a	Av. size of farm (Ha)	-	-	10.5	25.0	70.0	7.0
14b	and enterprise (Ha)	-	-	6 heif	11 heif	70 heif	4 heif
15	Below average						✓
16	Average	✓	✓	✓	✓	✓	
17	Above average						
18	Not at all						✓
19	Moderately	✓	✓	✓	✓	✓	
20	Entirely						
21	Not at all						✓
22	Moderately	✓	✓	✓	✓	✓	
23	Entirely						
24	Proportion of total farmed area devoted to this activity (%)	N/A	N/A	9.3	5.9	0.5	1.5
25	Proportion of agricultural output represented by this activity (%)	N/A	N/A	5.3	3.4	0.3	0.6

ENTERPRISE : CALF REARING

2	Country	U.K.	
3a	Region or	All	
3b	Type of farming		
4	Year	1971	
5	Unit of calculation	Calf	
6	Total value per unit	18	
7	Gross Margin I	6.1	
8	per unit	6.1	
9	Gross Margin II	N/A	
10	per unit	N/A	
11	Total working hours	N/A	
13	No. of holdings represented	99	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	58	
15	Degree of moder- nisation	Below average	
16		Average	✓
17		Above average	
18	Represent- ative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Represent- ative of Region	Not at all	
22		Moderately	✓
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	-	
25	Proportion of agricul- tural output represented by this activity (%)	-	

ENTERPRISE : VEAL

2	Country	BELGIUM	NETHERLANDS	W.GERMANY	
3a	Region or	All	All	All	
3b	Type of farming		Specialist Farms		
4	Year	1971/72	1972/73	1973	
5	Unit of calculation	Calf.	Calf.	Calf.	
6	Total value per unit	5.980	994	1.365	
7	Gross Margin I	-	112	290	
8	per unit	1.677	112	290	
9	Gross Margin II	-	82	256	
10	per unit	1.526	82	252	
11	Total working hours	6.2	7.5	26	
13	No. of holdings represented	8	1.500	1.000	
14a	Av. size of farm (Ha)	-	-	12.0	
14b	and enterprise (Ha)	212 calves	150 calves	7 calves	
15	Degree of modernisation	Below average			
16		Average		✓	
17		Above average	✓	✓	
18	Representative of Country	Not at all			
19		Moderately			
20		Entirely	✓	✓	✓
21	Representative of Region	Not at all	✓		
22		Moderately			
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	-	-	-	
25	Proportion of agricultural output represented by this activity (%)	2.5	4.8	1.6	



ENTERPRISE : BARLEY BEEF - PER HEAD

2	Country	U.K.	
3a	Region or	All	
3b	Type of farming		
4	Year	1971	
5	Unit of calculation	Head	
6	Total value per unit	83.2	
7	Gross Margin I	14.4	
8	per unit	14.4	
9	Gross Margin II	N/A	
10	per unit	N/A	
11	Total working hours	N/A	
13	No. of holdings represented	72	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	69 head	
15	Degree of moder- nisation	Below average	
16		Average	✓
17		Above average	
18	Represent- ative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Represent- ative of Region	Not at all	
22		Moderately	✓
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)		
25	Proportion of agricul- tural output represented by this activity (%)		

ENTERPRISE : BULL BEEF - PER HEAD

2	Country	BELGIUM	NETHERLANDS	
3a	Region or	All	All	
3b	Type of farming		Specialised Farms	
4	Year	1971/72	1972/73	
5	Unit of calculation	Head	Head	
6	Total value per unit	14.761	15.550	
7	Gross Margin I	-	10.10	
8	per unit	6.585	630	
9	Gross Margin II	-	1.010	
10	per unit	6.317	630	
11	Total working hours	8	12	
13	No. of holdings represented	6	300	
14a	Av. size of farm (Ha)	-	-	
14b	and enterprise (Ha)	99 Bulls	7 Ha 70 Bulls	
15	Degree of modernisation	Below average		
16		Average		
17		Above average	✓	✓
18	Representative of Country	Not at all		
19		Moderately		
20		Entirely	✓	✓
21	Representative of Region	Not at all	✓	
22		Moderately		
23		Entirely		
24	Proportion of total farmed area devoted to this activity (%)	-	1.2	
25	Proportion of agricultural output represented by this activity (%)	0.5	1.5	

ENTERPRISE : BEEF - PER HECTARE

2	Country	U N I T E D			K I N G D O M			BELGIUM	W. GERMANY	I R E L A N D		IRELAND
3a	Region or	All Inten-	All semi-	All semi-	All Grass		Centre	All	All	Leinster	Connacht,	
3b	Type of farming	sive Grass/ Cereal beef	intensive grass.cere-	intensive grass beef	finished					& Munster	& Ulster	
4	Year	1971	1971	1971	1971		1971/72	1973	1972	1972	1972	
5	Unit of calculation	Hectare	Hectare	Hectare	Hectare		Hectare	Hectare	Hectare	Hectare	Hectare	
6	Total value per unit	493	318	226	86.1		48.859	2.747	85.2	91.5	75.5	
7	Gross Margin	165.6	130.6	127.7	64.7		39.904	1.612	68.7	72.4	63.1	
8	per unit	181.7	99.5	80.0	44.5		27.184	1.393	59.7	62.2	558	
9	Gross Margin	N/A	N/A	N/A	N/A		-	1.396	N/A	N/A	N/A	
10	per unit	N/A	N/A	N/A	N/A		-	1.014	N/A	N/A	N/A	
11	Total working hours	N/A	N/A	N/A	N/A		170	137	15	-	-	
13	No. of holdings represented	45	84	26	48		4.8	1.700				
14a	Av. size of farm (Ha)	-	-	-	-		48.6	11.0				
14b	and enterprise (Ha)	63 head	56 head	20 head	43 head		9.6	6				
15	Below average	✓	✓	✓	✓		✓	✓	✓	✓	✓	
16	Average											
17	Above average											
18	Not at all	✓	✓	✓	✓		✓	✓	✓	✓	✓	
19	Moderately											
20	Entirely											
21	Not at all	✓	✓	✓	✓		✓	✓	✓	✓	✓	
22	Moderately											
23	Entirely											
24	Proportion of total farmed area devoted to this activity (%)	All Beef approx 15%	All Beef approx 15%	All Beef approx 15%	All Beef approx 15%		-	9.1	52			
25	Proportion of agricultural output represented by this activity (%)	All Beef approx 11%	All Beef approx 11%	All Beef approx 11%	All Beef approx 11%		1	7.0	33			

ENTERPRISE : BEEF - PER HEAD

2	Country	U N I T E D K I N G D O M						BEIGIUM	D E N M A R K			I T A L Y
		All.inten- sive grass/ cereal.beef	All.semi- intensive grass/cereal	All.semi- intensive grass/beef	All grass finished stores	All.Yard finished stores	Centre		All	All	Campania	
3a	Region or Type of farming	1971	1971	1971	1971	1971	1971/72	1971/72	1971/72	1971	1971	1971
3b		Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head
4	Year	73.8	90.1	91.5	20.9	32.5	11.642	1.327	1.168	230.000	189.380	244.000
5	Unit of calculation	73.8	90.1	91.5	20.9	32.5	11.642	1.327	1.168	230.000	189.380	244.000
6	Total value per unit	73.8	90.1	91.5	20.9	32.5	11.642	1.327	1.168	230.000	189.380	244.000
7	Gross Margin I	27.2	37.0	51.7	15.7	13.8	9.541	511	414	37.460	42.730	67.950
8	per unit	24.5	28.2	32.4	10.8	6.9	6.571	448	334	37.460	42.730	62.950
9	Gross Margin II	N/A	N/A	N/A	N/A	N/A	-	441	356	30.760	31.330	57.180
10	per unit	N/A	N/A	N/A	N/A	N/A	-	347	218	30.760	31.330	57.180
11	Total working hours	N/A	N/A	N/A	N/A	N/A	40	13.0	14.5	30	14	30
13	No. of holdings represented	65	84	26	48	42	48	140	144	5	1	3
14a	Av. size of farm (Ha)	-	-	-	-	-	48.2	42.2	35.5	-	-	-
14b	and enterprise (Ha)	63 head	56 head	20 head	43 head	56 head	36.1 head	7.1 head	6.6 head	100 head	4.400 head	150 head
15	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Average											
17	Above average											
18	Not at all											
19	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Entirely											
21	Not at all											
22	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
23	Entirely											
24	Proportion of total farmed area devoted to this activity (%)	All.beef approx.15%	All.beef approx 15%	All.beef approx 15%	All.beef approx 15%	All.Beef approx 15%	-	N/A	N/A	-	-	-
25	Proportion of agricultural output represented by this activity (%)	All.beef approx 11%	All.beef approx 11%	All.beef approx 11%	All.beef approx 11%	All.Beef approx 11%		15.6 *	15.6 *	10.3	10.3	10.3

\* Includes beef from dairy cattle

\* Includes beef from dairy cattle

ENTERPRISE : BEEF - PER HEAD

2	Country	I T A L Y		W E S T G E R M A N Y				I R E L A N D				
		Puglia	Abruzzo	All Farms	Large Farms	Modern Farms	Upland Farms	All	Leinster & Munster	Connacht & Ulster		
3a	Region or											
3b	Type of farming											
4	Year	1971	1971	1973	1973	1973	1973	1972	1972	1972		
5	Unit of calculation	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	
6	Total value per unit	248.625	224.480	908	943	909	855	64.3	66.9	60.3		
7	Gross Margin I	82.625	66.760	531	543	471	502	52.3	53.4	50.6		
8	per unit	82.675	66.760	458	469	361	441	45.8	46.4	44.9		
9	Gross Margin II	77.025	59.760	459	459	364	424	N/A	N/A	N/A		
10	per unit	77.025	59.760	332	330	206	303	N/A	N/A	N/A		
11	Total working hours	28 - 30	21.4	46	39	23	52	27	-	-		
13	No. of holdings represented	5	4	2.000	500	15	300					
14a	Av. size of farm (Ha)	-	-	12.0	25.0	60.0	9.0					
14b	and enterprise (Ha)	160 head	700 head	6.5 head	1.1 head	80 head	5 head					
15	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓		
16	Average											
17	Above average											
18	Not at all	✓	✓									
19	Moderately											
20	Entirely			✓	✓	✓	✓	✓	✓	✓		
21	Not at all	✓	✓				✓					
22	Moderately											
23	Entirely							✓	✓	✓		
24	Proportion of total farmed area devoted to this activity (%)	-	-	9.1	5.6	0.3	1.2					
25	Proportion of agricultural output represented by this activity (%)	10.3	10.3	7.6	4.6	0.4	0.7					



ENTERPRISE : SHEEP

2	Country	U N I T E D			K I N G D O M		W. G E R M A N Y	I R E L A N D						
		All (Fat Lamb)	All (Fat Lamb)	All (Fat Lamb)	(Lamb) Hill Regions	All (buying store lambs)		All	Leinster & Munster	Connacht & Ulster	Hill Regions			
3a	Region or Type of farming													
3b														
4	Year	1971/72	1971/72	1971/72	1971/72	1971/72	1973	1972	1972	1972	1972	1972	1972	1972
5	Unit of calculation	Hectare	Ewe	Ewe	Ewe	Lamb	Ewe	Hectare	Hectare	Hectare	Hectare	Hectare	Ewe	Ewe
6	Total value per unit	109	14.5	5.5	3.5	3.5	151	82.4	89.4	73.7	6.4	6.4	6.4	6.4
7	Gross Margin I	91	12.2	4.0	2.5	2.5	97	76.0	82.9	67.4	5.9	5.9	5.9	5.9
8	per unit	69	9.2	3.75	1.8	1.8	73	69.8	75.2	63.1	5.6	5.6	5.6	5.6
9	Gross Margin II	N/A	N/A	N/A	N/A	N/A	74							
10	per unit	N/A	N/A	N/A	N/A	N/A	41							
11	Total working hours	30	4	-	-	-	11	53	-	-	-	-	-	-
13	No. of holdings represented	101	101	-	-	-	15							
14a	Av. size of farm (Ha)	-	-	-	-	-	15.0							
14b	and enterprise	up to 500 ewes	up to 500 ewes	-	-	-	20 ewes							
15	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Average													
17	Above average													
18	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Moderately													
20	Entirely													
21	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
22	Moderately													
23	Entirely													
24	Proportion of total farmed area devoted to this activity (%)	N/A	N/A	N/A	N/A	N/A	0.7	11%						
25	Proportion of agricultural output represented by this activity (%)	3.6	3.6	3.6	3.6	3.6	0.2	5%						





ENTERPRISE : PIGS - FATTENING

2	Country	UNITED KINGDOM				BELGIUM	DENMARK		NETHERLANDS				GERMANY			IRELAND
		East Anglia (Pork)	East Anglia (Bacon)	East Anglia (Cutters)	East Anglia (Heavies)		All	All	All	All Farms	Large Farms	Specialist Units	All	Specialist Units	All	
3a	Region or Type of Farming	1972/73	1972/73	1972/73	1972/73	1971/72	1970/71	1972/73	1972/73	1972/73	1972/73	1972/73	1973	1973	1972	
3b	Type of Farming	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	Head	
4	Year	10.3	16.97	15.91	21.92	184	190	184	184	187,50	181,70	250	257	253	12.5	
5	Unit of calculation	1.8	3.22	3.16	3.17	49	51	57	57	57	57	74	75	67	4.1	
6	Total value per unit	-	-	-	-	-	-	56	56	56	56	74	75	67	-	
7	Gross Margin I	N/A	N/A	N/A	N/A	37	39	51	52	52	50	66	64	55	-	
8	Gross Margin II	-	-	-	-	363	363	50	51	51	50	65	64	55	-	
9	per unit	1.0	N/A	1.66	1.66	1.3	2.0	1.3	1.7	1.0	5	4.1	4.1	2.2	2	
10	Total working hours	104	104	104	104	238	265	1,400	10,500	3,500	2,000	400	400	40	-	
11	No. of holdings represented	-	-	-	-	48.1	48.3	-	-	-	11.0	25.0	25.0	50.0	-	
12	Average	-	-	-	-	231	220	360	175	500	16	33	400	400	100	
13	Average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
14a	Below average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
14b	Above average	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
15	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
16	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
17	Entirely	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
18	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
19	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
20	Entirely	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
21	Not at all	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
22	Moderately	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
23	Entirely	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
24	Proportion of total farmed area devoted to this activity (%)	-	-	-	-	-	-	-	-	-	0.3	0.1	0.1	-	-	
25	Proportion of agricultural output represented by this activity (%)	All Pigs 10%	All Pigs 10%	All Pigs 10%	All Pigs 10%	All Pigs 38.9	All Pigs 38.9	11%	11%	11%	17.1	8.6	2.4	2.4	(All Pigs) 10.0%	

\* Aggregate data.

ENTERPRISE : EGG PRODUCTION

2	Country	UNITED KINGDOM		BELGIUM	D E N M A R K		NETHERLANDS	WEST	GERMANY
		All <1000Birds	All >1000Birds		All	All			
3a	Region of	All	All	All	All	All	All	All	Specialist
3b	Type of farming	<1000Birds	>1000Birds	All	All	All	All	All	Specialist
4	Year	1971/72	1971/72	1971/72	1971/72	1970/71	1972/73	1973	1973
5	Unit of calculation	Hen	Hen	Hen	Hen	Hen	Hen	Hen	Hen
6	Total value per unit	2.2	2.3	356,00	54	44	28,50	37,15	31,32
7	Gross Margin I	0.1	0.4	-	17	8	5,00	11,25	6,02
8	per unit	-	-	14,40	-	-	4,71	11,85	6,02
9	Gross Margin II	N/A	N/A	-	14	5	3,64	9,55	2,37
10	per unit	N/A	N/A	-17,00	-	-	3,41	9,55	2,37
11	Total working hours	N/A	0.25	0.50	0.7	0.8	0.58	0.98	0.17
13	No. of holdings represented	71	27	29	34	72	3,400	1,500	10
14a	Av. size of farm (Ha)	-	-	-	70.3	54.6	-	10.0	-
14b	and enterprise (No)	-	-	3,987	366	169	6,500	87	16,000
15	Below average	✓	✓	✓	✓	✓	(50%) ✓	✓	✓
16	Average						(50%) ✓		
17	Above average								
18	Not at all	✓	✓	✓	✓	✓	✓	✓	✓
19	Moderately								
20	Entirely								
21	Not at all								
22	Moderately	✓	✓	✓	✓	✓	✓	✓	✓
23	Entirely	✓	✓	✓	✓	✓	✓	✓	✓
24	Proportion of total farmed area devoted to this activity (%)	-	-	-	-	-	-	0.3	-
25	Proportion of agricultural output represented by this activity (%)	7%	7%	5	2.4	2.4	3.2	4.8	1.4

ENTERPRISE : BROILERS

2	Country	U.K.	BELGIUM	NETHERLANDS	GERMANY
3a	Region or	All	All	All	All
3b	Type of farming			Mixed & Specialist	Units of 5000 +
4	Year	1971/72	1971/72	1972/73	Birds 1973
5	Unit of calculation	Bird	Bird	100 Birds	Bird
6	Total value per unit	0.25	28,70	162	2.20
7	Gross Margin I	0.04	-	23	0.29
8	per unit	-	2,80	22	0.29
9	Gross Margin II	N/A	-	16	0.14
10	per unit	-	1,20	15	0.14
11	Total working hours	0.10	0.02	7	0.048
13	No. of holdings represented	-	150	1.400	5
14a	Av. size of farm (Ha)	-	-	-	-
14b	and enterprise (No)	-	14,613	22,500	22,000
15	Degree of modernisation	Below average			
16		Average	✓	✓ (50%)	
17		Above average		✓	✓ (50%)
18	Representative of Country	Not at all			
19		Moderately	✓		
20		Entirely		✓	✓
21	Representative of Region	Not at all			
22		Moderately	✓	✓	
23		Entirely			
24	Proportion of total farmed area devoted to this activity (%)	-	-	-	-
25	Proportion of agricultural output represented by this activity (%)	-	3.5	4.5	0.7

ENTERPRISE : PULLETS

2	Country	U.K.	
3a	Region or	All	
3b	Type of farming		
4	Year	1971/72	
5	Unit of calculation	Bird	
6	Total value per unit	0.72	
7	Gross Margin I	0.30	
8	per unit	-	
9	Gross Margin II	N/A	
10	per unit	-	
11	Total working hours	0.50	
13	No. of holdings represented	-	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	-	
15	Degree of modernisation	Below average	
16		Average	✓
17		Above average	
18	Representative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Representative of Region	Not at all	
22		Moderately	✓
23		Entirely	
24	Proportion of total farmed area devoted to this activity (%)	-	
25	Proportion of agricultural output represented by this activity (%)	N/A	

ENTERPRISE : TURKEYS

2	Country	U.K.	
3a	Region or	All	
3b	Type of farming		
4	Year	1971/72	
5	Unit of calculation	Bird	
6	Total value per unit	1.75	
7	Gross Margin I	1.00	
8	per unit	-	
9	Gross Margin II	N/A	
10	per unit	-	
11	Total working hours	-	
13	No. of holdings represented	-	
14a	Av. size of farm (Ha)	-	
14b	and enterprise (Ha)	-	
15	Degree of moder- nisation	Below average	
16		Average	✓
17		Above average	
18	Represent- tative of Country	Not at all	
19		Moderately	✓
20		Entirely	
21	Represent- tative of Region	Not at all	
22		Moderately	
23		Entirely	✓
24	Proportion of total farmed area devoted to this activity (%)	N/A	
25	Proportion of agricul- tural output represented by this activity (%)	-	



ENTERPRISE : DAIRY AND BEEF

2	Country	I R E L A N D						B E L G I U M		
		All	Leinster & Munster	Connacht + Ulster	Leinster & Munster	Connacht + Ulster	North East (1)	Centre (2)	South (3)	
3a	Region or Type of farming	1972	1972	1972	1972	1972	1972/73	1972/73	1972/73	
3b		Cow Equivalent	Cow Equivalent	Cow Equivalent	Cow Equivalent	Cow	Cow	Cow	Cow	
4	Year	95.1	98.2	86.9	127.4	109.3	32.416	45.999	44.245	
5	Unit of calculation									
6	Total value per unit	80.1	83.1	72.3	107.7	90.8	26.224	35.084	32.808	
7	Gross Margin I	72.8	75.3	66.1	97.2	82.7	23.138	28.594	28.878	
8	Gross Margin II									
9	per unit									
10	Total working hours	-	-	-			200	240	165	
11	No. of holdings represented						77	163	71	
12	Av. size of farm (Ha)						11.5	21.6	40.4	
13	and enterprise (No)						14.1 eq.	12.6 eq.	29.2 eq.	
14a	Below average				✓	✓	✓	✓		
14b	Average									
14c	Above average									
15	Not at all									
16	Moderately				✓	✓	✓	✓		
17	Entirely									
18	Not at all									
19	Moderately				✓	✓	✓	✓		
20	Entirely									
21	Proportion of total farmed area devoted to this activity (%)						-	-	-	
22	Proportion of agricultural output represented by this activity (%)						10	12.5	8	

(1) Mainly Milk  
 (2) Milk & Beef  
 (3) Mainly Beef

