

It is quite evident that a six-horse unit cannot be maintained throughout the year without an extra horse for relief work, and therefore, though with no ordinary implement will more than six horses be used, seven must be kept. On the estimates quoted, the extra horse will cost £44 4s. per year in interest, depreciation, feed, covers, and shoes. Where seven horses are kept this amount must be added, bringing the annual cost to £592 9s. 8d.

Table V, showing Classification of Farms into Soil-groups.

Farm No.	Total Annual Cost.	Percentage Variation or "Spread."	Farm No.	Total Annual Cost.	Percentage Variation or "Spread."	
<i>Medium Loam.</i>			<i>Downs Land.</i>			
	£	s. d.		£	s. d.	
5	639	11 9	1	762	4 5	
8	581	5 7	2	679	5 8	
16	521	6 2	3	678	9 4	
17	508	15 7	4	640	12 10	
19	493	10 3	6	615	16 7	
20	491	0 2	7	582	0 10	
21	490	7 7	10	559	0 9	
22	474	18 11	11	554	1 4	
23	467	12 5	14	536	4 3	
25	460	16 5	24	465	7 10	
26	459	10 3				
27	446	7 5				
Average for group : £502 18s. 6d. = 100 per cent.			Average for group : £607 6s. 4d. = 100 per cent.			
<i>Light to Stony Land.</i>						
	£	s. d.		£	s. d.	
	9	507	4 8	9	507	4 8
	12	550	14 11	12	550	14 11
	13	540	8 3	13	540	8 3
	15	533	17 9	15	533	17 9
	18	503	3 6	18	503	3 6
Average for group : £540 6s. 6d. = 100 per cent.			Average for group : £540 6s. 6d. = 100 per cent.			

The daily cost of the team, and correspondingly the cost of cultural operations, depends on the number of days the team is worked during the year. In Table VI the daily cost is shown for both six and seven horses working 150, 175, 200, 225, 250, or 275 days respectively.

Table VI, showing Cost of Team per Day (Eight Hours).

Number of Horses.	Number of Days worked.											
	150.	175.	200.	225.	250.	275.						
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
6	3	13 1	3	2 8	2	14 10	2	8 6	2	3 10	1	19 10
7	3	18 11	3	7 8	2	19 3	2	12 8	2	7 4	2	3 1

Taking the daily cost of six horses working 250 days in the year, it is interesting to note the distribution of the cost over the direct upkeep of the team, the expenses connected with the teamster, and the interest, depreciation, repairs, &c., of the harness, machinery, and buildings, as shown in Table VII. It must be remembered that the