

be used on the land, it seems hardly fair to charge even this amount. In any case a little consideration will show that even if the cost of shingle is twice the amount stated the increase in the cost of the post will not be great.

Cement and shingle: 1 yard of shingle is sufficient for making thirty-two tapering posts. Cement costs about 7s. 3d. per bag at main centres.

1 yard shingle .. .. .	..	..	..	..	..	£	s.	d.
3½ bags cement (1-6 mixture)	..	..	..	..	..	1	5	4
For thirty-two posts .. .. .	..	..	..	..	..	£1	15	4

The cost of cement and shingle for one post equals 1s. 1¼d.

Reinforcing: 1 cwt. No. 6 galvanized wire costs 25s. There are about 383 yards in 1 cwt.; therefore 1 ft. costs about ¼d., and 24 ft. (amount required for one post) 6d.

Labour: With three sets of six-post moulds three men can make eighteen posts in half a day. Allowing 12s. per day per man, the cost of labour per post is 1s.

Summary of Cost.

Mould, to be charged per post, 1½d.; cement and shingle, 1s. 1¼d.; reinforcing, 6d.; labour, 1s: total cost per post, 2s. 8¾d. This does not allow for removal and clearing of moulds, which involves only a small amount of labour.

COST OF 6 FT. BY 6 IN. BY 6 IN. POST (FIG. 7).

<i>Mould.</i>								
22¾ sup. ft. at £3 per 100 .. .. .	..	..	..	..	..	£	s.	d.
Iron plates and bolts .. .. .	..	..	..	..	..	0	13	8
Labour for making .. .. .	..	..	..	..	..	0	7	6
Total cost of mould .. .. .	..	..	..	..	..	£1	6	2

If used one hundred times, the cost to be charged per post is 3d.

Concrete-work.

Cement and shingle: 1 yard of shingle will make eighteen of these posts.

1 yard shingle .. .. .	..	..	..	..	..	£	s.	d.
3½ bags cement .. .. .	..	..	..	..	..	1	5	4
For eighteen posts .. .. .	..	..	..	..	..	£1	15	4

Cost of cement and shingle for one post, 2s.

Reinforcing: ¾ in. round iron, 24s. per cwt.; 1 cwt. approximately 300 ft.; therefore cost of 1 ft. is 1d. approximately, and 24 ft. costs 2s.

Labour: Three men can make twelve posts in half a day; at 12s. per day per man, the cost of labour per post is 1s. 6d.

Summary of Cost.

Mould to be charged, per post, 3d.; cement and shingle, per post, 2s.; reinforcing, per post, 2s.; labour, per post, 1s. 6d.: total cost of post, 5s. 9d.