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Report 20

UNIVERSITY OF MINNESOTA
Department of Agriculture
and
UNITED STATES DEPARTMENT OF AGRICULTURE
Bureau of Agricultural Economics
Cooperating

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A Preliminary Report
of

COSTS OF CROP PRODUCTION

From
Data Secured in 1927
on the

FARM ACCOUNTING ROUTE

At

ASKOV - PINE COUNTY - MINNESOTA

By

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-
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Section of Farm Management
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St. Paul, Minn.
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INTRODUCTION

This preliminary report presents the cost of producing the important crops grown on the 26 farms on the Farm Accounting Route at Askov, Pine County, Minnesota in 1927. A summary of the results for three years is given on pages 3 and 4. The tables on these pages show the average cost per acre for each crop for 1925, 1926 and 1927 with a column showing the average of these three years. The tables for each crop on the following pages give the itemized cost per acre for each farm. The farms are ranked according to cost per unit beginning with the lowest. The purpose of this report is to present figures so that the members of the route may compare their figures with the average of the route and with the figures from other farmers in the same neighborhood, rather than to show the absolute cost per unit of product. As all farms are computed on the same basis, the data between farms may be compared directly. A study of these tables should suggest to some cooperators places where improvements in their business can be made. Such improvements should mean increased farm earnings.

Askov is located in Pine County about 100 miles north of the Twin Cities on the Great Northern railroad. The land was originally a pine forest. Most of the land now under cultivation has been cleared of brush and rocks in the last twenty years. The soil is a red clay loam with peat found in the low spots. As dairying is the important enterprise in this community the cropping system is arranged to provide feed for the cattle. Generally a three year rotation is followed of clover, corn and oats. The clover provides hay, corn provides silage and the oats supplies part of the concentrate feed needed. Enough potatoes and rutabagas are raised to keep the family employed during the summer months. The distribution of crop acres is given in Table I.

TABLE I
Distribution of Crop Acreage

	Acres per Farm				Acres per Farm		
	1925	1926	1927		1925	1926	1927
Tame hay	12.2	12.4	17.8	Rutabagas	4.2	2.7	4.1
Wild hay	11.0	8.4	8.5	Potatoes	3.5	5.5	4.9
Other hay	1.1	2.5	3.5	Other crops	.2	.4	.2
Corn	7.7	8.4	7.5				
Small grain	12.4	14.3	12.8	Total crop			
				acreaage	53.3	54.6	59.3
				Total acreage	108.5	115.2	118.2

Of the three years 1925 was by far the best crop year. Generally yields were higher than in either 1926 or 1927. More rain during the late summer would have improved the late crops but the weather was quite satisfactory. In 1926 very little rain fell before August. The lack of moisture was particularly damaging to the hay crop which is a basic crop in this district. A heavy fall of moisture occurred in the fall. Altho the rutabagas crop was benefited by the late rains the late hay crop was spoiled, many potatoes rotted and the corn for silage in many cases was damaged. In 1927 the spring work was delayed by rain and the weather was unusually cool. The hay crop suffered no harm because of climatic conditions but the growth of other crops was retarded. Rust inflicted serious injury to the small grain and potatoes were affected with rot. The weather was not beneficial to crops in 1925 and most adverse in 1927.

The records for the three years have been worked up on as nearly a comparable basis as possible. Man labor was charged at 25 cents and tractor^{work} (2 plow tractors) at 80 cents per hour each year. Horse labor was charged at 10 cents, 10 $\frac{1}{2}$ cents and 12 cents for 1925, 1926 and 1927 respectively. Flat charges were made for the use of land and machinery. Manure was charged at \$1.50 per ton plus the labor cost of applying it. The total charge was distributed over three years. Other items were charged at current prices.

No attempt was made in this publication to explain the variations in cost. However, it is hoped that the farmers whose figures are contained in this report will study them and that they will be able to improve their farm organization by doing so.

Cost per Acre of Producing Field Crops 1925, 1926 and 1927
Askov, Pine County, Minnesota

	Small Grain				Rutabagas				Potatoes			
	1925	1926	1927	Average	1925	1926	1927	Average	1925	1926	1927	Average
Acres	348	199	249	265	122	68	106	99	93	139	187	120
Man hours	153 $\frac{3}{4}$	122 $\frac{1}{2}$	121	124 $\frac{1}{8}$	89 $\frac{3}{4}$	101 $\frac{3}{4}$	78 $\frac{1}{2}$	90	60	77	57	64 $\frac{1}{2}$
Horse hours	85 $\frac{3}{4}$	17 $\frac{3}{4}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	55	60 $\frac{1}{2}$	53 $\frac{1}{2}$	56 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	57 $\frac{1}{2}$	63
Tractor hours	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{3}{2}$	$\frac{1}{2}$	$\frac{3}{2}$	$\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{3}{2}$	$\frac{3}{2}$
Man labor cost	\$3.91	3.11	3.10	3.37	22.40	25.43	19.53	22.45	15.02	19.27	14.36	16.18
Contract labor cost			.07	.02							.04	.01
Total labor cost	6.58	5.35	5.67	5.87	28.94	32.40	26.33	29.22	22.01	27.06	21.75	23.61
Seed cost	2.35	1.83	1.82	2.00	.50	.66	.58	.58	4.32	17.50	9.94	10.59
Twine cost	.40	.30	.35	.35								
Spray cost									.49	.64	.74	.62
Thresh or silo cost	1.84	1.37	1.12	1.44								
Manure & fertilizer	4.54	10.19	5.42	6.72	7.24	12.34	5.64	8.41	6.81	13.00	6.96	8.92
Machine charge	1.00	.97	1.00	.99	1.15	1.14	1.15	1.15	2.96	2.30	2.84	2.70
Rock picking cost	.87+	.87	.49	.74	.37+	.37	.94	.56	1.20+	1.20	.45	.95
Miscellaneous	.08+	.08	.07	.08	2.13+	2.13	.87	1.71	.29+	.29	.40	.33
Operating costs	17.66	20.96	15.94	18.19	40.33	49.04	35.51	41.63	38.08	61.99	43.66	47.72
Land charge	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total cost	22.66	25.96	20.94	23.19	45.33	54.04	40.51	46.63	43.08	66.99	48.08	52.72
Credit	1.81	.52	.75	1.03	1.65	2.10	3.53	2.43	1.07	1.26	1.23	1.19
Net cost	20.85	25.44	20.19	22.16	43.68	51.94	36.98	44.20	42.01	65.73	46.85	51.53
Yield, grain bu.	53 $\frac{3}{4}$	39 $\frac{3}{4}$	30 $\frac{1}{2}$	41 $\frac{1}{2}$					151	126	96	124
Yield, roughage tons			.1		7.9	10.4	6.5	8.3				
Cost per unit	.37	.64	.67	.56	5.56	5.01	5.67	5.41	.28	.52	.49	.43
December 1 price	.46	.47	.57	.50								
Crop value	24.75	18.67	17.11	20.18								
Gain	3.90	-6.77	-3.08	-1.08	+Same as 1926. Not computed for 1925.							
Return per hour	.50	None	None	.10								

Cost per Acre of Producing Field Crops 1925, 1926 and 1927 (Continued)
Askov, Pine County, Minnesota

	Silage				Tame Hay				Wild Hay			
	1925	1926	1927	Average	1925	1926	1927	Average	1925	1926	1927	Average
Acres	107	76	177	183	424	388	514	442	240	160	159	186
Man hours	36 $\frac{1}{2}$	41 $\frac{1}{2}$	27	35	8 $\frac{1}{2}$	4 $\frac{1}{2}$	8 $\frac{1}{2}$	7	7 $\frac{3}{4}$	4 $\frac{3}{4}$	6 $\frac{1}{2}$	6 $\frac{1}{2}$
Horse hours	57 $\frac{1}{2}$	57 $\frac{1}{2}$	45 $\frac{1}{2}$	53 $\frac{1}{2}$	10 $\frac{1}{2}$	6 $\frac{1}{2}$	10 $\frac{3}{4}$	9 $\frac{1}{2}$	9 $\frac{1}{2}$	6 $\frac{1}{2}$	8 $\frac{1}{2}$	8 $\frac{1}{2}$
Tractor hours	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$								
Man labor cost	\$9.08	10.34	6.74	8.72	2.10	1.12	2.05	1.76	1.95	1.20	1.63	1.59
Contract labor cost			.19	.06								
Total labor cost	15.05	16.77	12.73	14.85	3.14	1.83	3.33	2.77	2.90	1.92	2.69	2.50
Seed cost	1.44	1.43	1.77	1.55	2.25+	2.25	2.25	2.25				
Twine cost	.53	.38	.51	.47								
Spray cost												
Thresh or silo cost	2.44	1.57	1.40	1.80	.01	.02	-	.01				
Manure & fertilizer	7.46	15.13	7.86	10.16	3.02	4.02	2.25	3.10				
Machine charge	2.21	2.40	3.15	2.59	.90	.90	.90	.90	.90	.90	.90	.90
Rock picking cost	.84+	.84	1.06	.91	.02+	.02	.02	.02				
Miscellaneous	.49+	.49	.16	.38								
Operating costs	30.46	39.01	28.66	32.71	9.34	9.04	8.75	9.05	3.80	2.82	3.59	3.40
Land charge	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	2.50	2.50	2.50
Total cost	35.46	44.01	33.66	37.71	14.34	14.04	13.75	14.05	6.30	5.32	6.09	5.90
Credit	1.91	2.53	1.47	1.97	.06	.53	.33	.31	-	.34	.06	.13
				35.74								
Net cost	33.55	41.48	32.19	35.74	14.28	13.51	13.42	13.74	6.30	4.98	6.03	5.77
Yield - grain bu.												
Yield - roughage tons	6.6	5.5	4.4	5.5	1.5	.5	1.5	1.2	.9	.4	1.2	.8
Cost per unit	5.07	7.57	7.30	6.65	9.71	28.32	9.24	15.09	7.34	12.20	5.18	8.24
December 1 price	5.00	6.00	5.00	5.33	12.00	18.00	10.00	13.33	8.00	18.00	17.00	9.00
Crop value	33.10	32.89	22.04	29.34	17.68	9.23	14.52	13.81	6.88	4.90	8.15	6.64
Gain	-.45	-8.59	-10.15	-6.40	3.40	-4.28	1.10	.07	.58	-.08	2.12	.87
Return per hour	.24	.04	None	.07	.65	None	.38	.26	.32	.23	.58	.39

+Same as
1926. Not
computed
for 1925.

Cost Per Acre of Producing Alfalfa - Askov, Minn. 1927

Farm No.	Hours of Labor		Cost					Total cost	Pasture credit	Net cost	Yield	Cost per ton
	Man	Horse	Labor	Seed	Manure	Machine	Land					
812	19	25½	7.76	1.50	2.30	1.25	5.00	17.81	-	17.81	2.0	8.89
801	8½	12½	3.57	1.50	2.46	1.25	5.00	13.78	-	13.78	1.2	8.90
618	11½	18½	5.07	1.50	1.91	.90	5.00	14.38	.22	14.16	1.4	10.30
206	13	12¾	4.76	1.50	2.92	1.25	5.00	15.43	-	15.43	1.5	10.33
216	17	19½	6.47	1.50	6.03	1.25	5.00	20.25	-	20.25	1.8	11.21
419	12½	17½	5.19	1.50	4.65	1.25	5.00	17.59	-	17.59	1.5	11.26
208	7	12¾	3.32	1.50	2.97	1.25	5.00	14.04	-	14.04	.9	15.09
110	5	10	2.40	1.50	3.07	.90	5.00	12.87	1.74	11.13	.7	15.15
116	12	18½	5.21	1.50	2.95	1.25	5.00	15.91	-	15.91	.8	19.16
Average of												
32 acres	12½	16½	5.00	1.50	3.02	1.21	5.00	15.73	.08	15.65	1.3	11.72

Cost Per Acre of Producing Tame Hay - Askov, Minn. - 1927

Farm No.	Hours of Labor		Cost						Total cost	Pasture credit	Net cost	Yield	Cost per ton	
	Man	Horse	Labor	Seed	Manure	Machine	Rock picking	Land						
410	11 $\frac{3}{4}$	14	4.63	2.25	1.03	.90	-	5.00	13.81	-	13.81	2.9	4.63	
812	14 $\frac{1}{4}$	17 $\frac{3}{4}$	5.72	2.25	1.59	.90	-	5.00	15.46	-	15.46	2.6	6.05	
618	13 $\frac{1}{2}$	16 $\frac{3}{4}$	5.34	2.25	1.91	.90	.02	5.00	15.42	.64	14.78	2.2	6.68	
210	6 $\frac{1}{2}$	9 $\frac{1}{2}$	2.79	2.25	3.08	.90	-	5.00	14.02	2.48	11.54	1.7	6.89	
108	6 $\frac{1}{4}$	11 $\frac{1}{4}$	3.00	2.25	2.49	.90	.36	5.00	14.00	.02	13.98	1.9	7.19	
519	14 $\frac{3}{4}$	16 $\frac{1}{2}$	5.70	2.25	3.13	.90	-	5.00	16.98	.26	16.72	2.2	7.65	
206	5 $\frac{1}{4}$	7	2.14	2.25	1.20	.90	-	5.00	11.49	.26	11.23	1.3	8.57	
419	10 $\frac{1}{4}$	10	3.74	2.25	2.00	.90	-	5.00	13.98	-	13.98	1.5	8.89	
213	4 $\frac{3}{4}$	5	1.75	2.25	2.84	.90	-	5.00	12.74	.92	11.82	1.3	8.96	
214	7 $\frac{3}{4}$	9 $\frac{3}{4}$	3.12	2.25	2.36	.90	-	5.00	13.63	.60	13.03	1.4	9.02	
004	8 $\frac{3}{4}$	9	3.28	2.25	1.54	.90	-	5.00	12.97	.02	12.95	1.4	9.23	
703	7 $\frac{1}{2}$	10 $\frac{3}{4}$	3.13	2.25	1.42	.90	.04	5.00	12.74	.20	12.54	1.3	9.41	
106	6 $\frac{1}{4}$	9 $\frac{3}{4}$	2.71	2.25	3.80	.90	-	5.00	14.66	.56	14.10	1.5	9.59	
216	8 $\frac{1}{4}$	7 $\frac{3}{4}$	3.02	2.25	6.03	.90	-	5.00	17.20	.30	16.90	1.7	9.81	
113	12	12 $\frac{1}{2}$	4.49	2.25	2.11	.90	-	5.00	14.75	-	14.75	1.5	9.84	
208	9	13 $\frac{1}{2}$	3.83	2.25	2.29	.90	-	5.00	14.27	.48	13.79	1.4	9.86	
010	8	13 $\frac{1}{4}$	3.57	2.25	1.69	.90	-	5.00	13.41	.11	13.30	1.3	9.87	
306	9 $\frac{1}{2}$	9	3.47	2.25	3.94	.90	-	5.00	15.56	-	15.56	1.5	10.11	
110	8 $\frac{3}{4}$	15 $\frac{1}{2}$	4.00	2.25	1.59	.90	-	5.00	13.74	-	13.74	1.3	10.26	
801	5 $\frac{3}{4}$	7 $\frac{1}{2}$	2.35	2.25	.74	.90	-	5.00	11.24	-	11.24	1.0	10.80	
510	7 $\frac{1}{4}$	7 $\frac{3}{4}$	2.81	2.25	2.33	.90	-	5.00	13.29	.14	13.15	1.2	11.16	
319	6 $\frac{1}{2}$	9	2.68	2.25	6.94	.90	.06	5.00	17.83	1.15	16.68	1.4	11.85	
116	8 $\frac{1}{4}$	10 $\frac{1}{4}$	3.28	2.25	2.95	.90	-	5.00	14.38	-	14.38	1.0	14.00	
308	5 $\frac{1}{4}$	9 $\frac{3}{4}$	2.45	2.25	2.22	.90	-	5.00	12.82	-	12.82	.9	14.56	
119	5 $\frac{1}{2}$	10 $\frac{1}{4}$	2.54	2.25	-	.90	-	5.00	10.69	-	10.69	.6	17.24	
607	10 $\frac{1}{2}$	16 $\frac{1}{4}$	4.60	2.25	3.21	.90	-	5.00	15.96	-	15.96	.6	25.54	
Average of 514 acres														
	8 $\frac{1}{4}$	10 $\frac{3}{4}$	3.33	2.25	2.25	.90	.02	5.00	13.75	.33	13.42	1.5	9.24	

Cost per Acre of Producing Small Grain Hay - Askov, Minn. - 1927

Farm No.	Hours of labor		Labor	Seed	Costs				Total cost	Yield	Cost per ton
	Man	Horse			Fertilizer	Machine	Rock picking	Land			
119	15½	28½	7.27	1.36	6.12	1.00	1.18	5.00	21.93	2.3	9.70
214	22¾	26	8.81	1.67	3.93	1.00	-	5.00	20.41	1.8	11.26
208	9¼	19¾	4.74	1.85	-	1.00	-	5.00	12.59	1.1	11.44
812	21	38¾	9.88	.96	3.84	1.00	-	5.00	20.68	1.4	14.74
306	12¾	26¾	9.51	.96	6.58	1.00	2.68	5.00	25.73	1.6	15.89
410	14¾	33	7.67	4.43	1.73	1.00	-	5.00	19.83	.9	20.26
308	14¾	27½	7.01	2.73	3.71	1.00	-	5.00	19.45	1.0	20.34
113	13½	27	6.52	.98	6.62	1.00	2.54	5.00	22.66	1.0	23.83
110	8	17½	4.08	1.11	3.37	1.00	.57	5.00	15.13	.6	24.28
213	12½	29¾	6.70	.58	2.84	1.00	.28	5.00	16.40	.7	24.50
607	12	26½	6.13	2.80	5.35	1.00	.48	5.00	20.76	.8	27.01
Average of 72 acres											
	12¾	26½	6.58	2.18	4.40	1.00	.54	5.00	19.70	.9	20.75

Cost Per Acre of Producing Wild Hay, Askov, Minn. - 1927

Farm No.	Hours of Labor		Costs			Total cost	Pasture credit	Net cost	Yield	Cost per ton
	Man	Horse	Labor	Machine	Land					
108	5 $\frac{1}{2}$	8	2.34	.90	2.50	5.74	.67	5.07	1.7	3.00
010	5 $\frac{1}{2}$	8 $\frac{1}{2}$	2.39	.90	2.50	5.79	-	5.79	1.7	3.43
410	4 $\frac{3}{4}$	5 $\frac{3}{4}$	1.85	.90	2.50	5.25	-	5.25	1.5	3.47
210	8 $\frac{1}{2}$	8 $\frac{3}{4}$	3.21	.90	2.50	6.61	.07	6.54	1.5	4.50
510	5 $\frac{3}{4}$	10 $\frac{1}{2}$	2.68	.90	2.50	6.08	-	6.08	1.3	4.59
319	6	8 $\frac{1}{2}$	2.50	.90	2.50	5.90	1.07	4.83	1.5	4.83
215	6	7	2.33	.90	2.50	5.73	.22	5.51	1.1	5.12
519	10 $\frac{3}{4}$	14 $\frac{1}{2}$	4.41	.90	2.50	7.81	-	7.81	1.5	5.13
116	6	8	2.46	.90	2.50	5.86	-	5.86	1.1	5.31
206	3 $\frac{1}{2}$	5	1.51	.90	2.50	4.91	-	4.91	.8	5.89
208	5	9 $\frac{1}{2}$	2.39	.90	2.50	5.79	-	5.79	1.0	6.05
110	4 $\frac{1}{2}$	8 $\frac{3}{4}$	2.17	.90	2.50	5.57	-	5.57	.8	6.62
812	7 $\frac{1}{2}$	7 $\frac{3}{4}$	2.70	.90	2.50	6.10	-	6.10	.9	6.79
904	4	5 $\frac{1}{2}$	1.69	.90	2.50	5.09	.02	5.07	.4	12.36
607	9 $\frac{1}{2}$	13 $\frac{1}{2}$	3.95	.90	2.50	7.35	-	7.35	.6	12.73
618	8 $\frac{1}{2}$	17	4.17	.90	2.50	7.57	.70	6.87	.5	13.74
Average of 150 acres	6 $\frac{1}{2}$	8 $\frac{3}{4}$	2.69	.90	2.50	6.09	.06	6.03	1.2	5.18

Cost Per Acre of Producing Silage - Askov, Minn. - 1927

Farm No.	Hours of Labor			Labor	Seed	Twine	Cost					Rock picking	Misc.	Land	Total cost	Fodder credit	Net cost	Yield	Cost per ton
	Man	Horse	Tractor				Filling	Manure	Machine										
510	23	35	-	11.76	2.01	.68	2.06	5.40	3.00	-	-	5.00	29.91	4.39	25.52	5.8	4.41		
812	27 $\frac{1}{2}$	47 $\frac{3}{4}$	-	12.59	1.70	.67	1.79	5.33	3.84	-	-	5.00	30.92	3.09	27.83	5.9	4.71		
703	18 $\frac{1}{2}$	35 $\frac{1}{2}$	-	8.87	1.74	.56	1.46	10.07	2.86	-	-	5.00	30.56	10.12	20.44	3.8	5.32		
801	18 $\frac{3}{4}$	33 $\frac{3}{4}$	-	8.73	1.32	.68	2.08	5.71	3.00	3.14	-	5.00	29.66	3.19	26.47	4.7	5.61		
113	27 $\frac{1}{2}$	49	-	12.67	1.98	.59	2.46	9.19	2.99	.23	1.19+	5.00	36.30	.21	36.09	6.4	5.62		
213	24 $\frac{1}{2}$	52	-	12.34	1.54	.57	1.44	6.58	2.91	.18	-	5.00	30.56	3.70	26.86	4.6	5.82		
010	30 $\frac{3}{4}$	46 $\frac{3}{4}$	-	13.33	1.85	.30	2.03	7.06	2.93	.12	-	5.00	32.62	1.33	31.29	5.0	6.27		
208	28 $\frac{1}{2}$	34	-	11.21	2.67	-	-	6.87	5.00	1.86	-	5.00	32.61	-	32.61	5.2	6.27		
214	22 $\frac{3}{4}$	40	-	10.51	1.95	.65	1.14	5.46	3.00	-	-	5.00	27.71	-	27.71	4.0	7.12		
216	42 $\frac{1}{2}$	56 $\frac{1}{2}$	-	17.46	1.70	.72	2.20	13.97	3.00	1.81	-	5.00	45.86	-	45.86	6.4	7.15		
410	15 $\frac{1}{2}$	23 $\frac{1}{2}$	-	6.70	2.40	.51	2.18	2.40	3.00	4.38	0	5.00	26.57	-	26.57	3.6	7.32		
419	35 $\frac{3}{4}$	50 $\frac{1}{2}$	-	15.00	1.88	.73	1.80	10.77	1.60	.59	-	5.00	37.37	-	37.37	5.0	7.41		
319	24 $\frac{3}{4}$	45 $\frac{3}{4}$	-	11.70	1.72	.82	2.46	16.09	3.00	-	-	5.00	40.79	-	40.79	5.5	7.45		
119	36	42 $\frac{3}{4}$	-	14.14	.88	.57	3.04	8.51	3.00	2.54	-	5.00	37.68	-	37.68	5.0	7.54		
210	33 $\frac{1}{2}$	62 $\frac{1}{2}$	-	15.82	1.28	.61	1.08	5.52	2.84	2.18	-	5.00	34.33	1.33	33.00	4.3	7.69		
306	25	46 $\frac{1}{2}$	-	14.87	1.82	.53	1.60	9.13	3.00	2.13	-	5.00	38.08	-	38.08	4.9	7.79		
618	37 $\frac{1}{2}$	51 $\frac{1}{2}$	3 $\frac{3}{4}$	18.52	2.17	.67	-	4.42	3.75	-	-	5.00	34.53	-	34.53	4.0	8.63		
519	24 $\frac{1}{2}$	31 $\frac{1}{2}$	5 $\frac{1}{2}$	14.25	1.95	.40	-	7.26	3.75	-	-	5.00	32.51	-	32.51	3.7	8.84		
110	20 $\frac{3}{4}$	37 $\frac{3}{4}$	-	9.75	1.99	-	-	7.11	5.00	.71	2.33++	5.00	31.89	-	31.89	3.4	9.29		
106	25 $\frac{1}{2}$	56 $\frac{1}{2}$	-	13.10	1.82	.44	1.18	8.81	3.00	.31	-	5.00	33.66	-	33.66	3.4	9.97		
116	24 $\frac{1}{2}$	45 $\frac{1}{2}$	-	11.54	1.80	.32	1.74	6.85	3.00	.48	-	5.00	30.73	.38	30.35	3.0	10.05		
904	27 $\frac{1}{2}$	47 $\frac{1}{2}$	-	12.46	2.10	.41	.85	12.84	3.00	2.35	-	5.00	39.01	-	39.01	3.0	12.84		
206	23	44 $\frac{1}{2}$	-	11.03	1.04	.45	.72	6.77	3.00	2.74	-	5.00	30.75	-	30.75	2.1	14.47		
Average of 182 acres																			
	26 $\frac{3}{4}$	45 $\frac{1}{2}$	$\frac{1}{2}$	12.67	1.77	.51	1.39	7.82	3.15	1.04	.15	5.00	33.50	1.43	32.07	4.4	7.30		

+Cash for plowing and springtoothing

++Cash for plowing

Cost Per Acre of Producing Small Grain - Askov, Minn. - 1927

Farm No.	Hours of Labor			Cost									Total cost	Hav credit	Net cost	Yield 32# bu.	Cost per bu.
	Man	Horse	Tractor	Labor	Seed	Twine	Thresh.	Manure	Machine	Rock picking	Misc.	Land					
812	18 $\frac{1}{2}$	26 $\frac{3}{4}$	-	7.81	1.97	.37	1.64	3.84	1.00	.93	-	5.00	22.56	.54	22.02	46 $\frac{3}{4}$	.47
208	9	12 $\frac{1}{2}$	-	3.76	1.71	.30	1.31	4.95	1.00	.08	1.43+	5.00	19.54	.43	19.11	35 $\frac{1}{2}$	.54
510	12 $\frac{3}{4}$	21 $\frac{1}{2}$	-	5.76	2.35	.29	1.05	3.89	1.00	-	-	5.00	19.34	1.56	17.78	32 $\frac{1}{2}$	.55
618	14 $\frac{3}{4}$	20	-	6.79	1.71	.33	1.04	3.18	1.00	-	-	5.00	19.05	2.34	16.71	29 $\frac{1}{2}$	.57
306	12 $\frac{3}{4}$	23 $\frac{3}{4}$	-	6.03	1.44	.36	1.24	6.58	1.00	.73	-	5.00	22.38	1.59	20.79	34 $\frac{1}{2}$	.60
108	7 $\frac{3}{4}$	13 $\frac{1}{2}$	-	3.53	3.10	.48	1.11	4.16	1.00	.17	-	5.00	18.55	.57	17.98	29 $\frac{1}{2}$	.61
206	9	16	-	4.16	1.43	.54	1.37	4.88	1.00	3.33	-	5.00	21.71	-	21.71	35 $\frac{1}{2}$	.62
519	9 $\frac{1}{2}$	10 $\frac{3}{4}$	1 $\frac{1}{2}$	4.71	1.83	.31	1.03	5.22	1.00	-	-	5.00	19.10	-	19.10	29 $\frac{1}{2}$	.64
214	7 $\frac{1}{2}$	12 $\frac{1}{2}$	-	4.92	1.47	.34	1.22	3.93	1.00	-	-	5.00	17.88	.65	17.23	26 $\frac{1}{2}$	.65
110	18 $\frac{1}{2}$	32 $\frac{1}{2}$	-	8.50	2.40	.47	1.17	2.92	1.00	.56	-	5.00	22.02	-	22.02	31 $\frac{3}{4}$	.69
210	12 $\frac{1}{2}$	19 $\frac{3}{4}$	-	5.55	1.55	.39	1.18	4.09	1.00	.44	-	5.00	19.20	-	19.20	27 $\frac{3}{4}$	.69
106	20 $\frac{1}{2}$	27 $\frac{1}{2}$	-	8.42	1.75	.36	1.15	6.35	1.00	.52	-	5.00	24.55	1.60	22.95	31	.70
410	14 $\frac{1}{2}$	27	-	6.82	1.51	.26	.93	1.73	1.00	-	-	5.00	17.25	.93	16.32	23 $\frac{1}{2}$	.70
801	13 $\frac{1}{2}$	18 $\frac{3}{4}$	-	5.60	2.55	.38	1.14	4.11	1.00	.73	-	5.00	20.51	1.57	18.94	26 $\frac{3}{4}$	.71
419	13 $\frac{1}{2}$	20	-	5.81	1.71	.39	1.02	7.76	1.00	.02	-	5.00	22.71	.69	22.02	29 $\frac{1}{2}$	.75
116	8	11 $\frac{3}{4}$	-	3.40	1.58	.28	.84	4.93	1.00	.94	-	5.00	17.97	.90	17.07	20 $\frac{1}{2}$	.80
216	16 $\frac{3}{4}$	26 $\frac{3}{4}$	-	7.41	1.80	.31	1.20	10.06	1.00	.32	-	5.00	27.10	-	27.10	33	.83
113	13 $\frac{1}{2}$	24	-	6.20	2.08	.32	1.11	6.62	1.00	.43	-	5.00	22.76	.79	21.97	26 $\frac{1}{2}$	.84
010	11 $\frac{1}{2}$	21 $\frac{1}{2}$	-	5.40	2.53	.32	.78	5.08	1.00	.81	-	5.00	20.92	1.64	19.28	22 $\frac{1}{2}$	.85
904	12	24	-	5.90	1.63	.30	1.10	9.25	1.00	.55	-	5.00	24.73	-	24.73	28 $\frac{3}{4}$	.86
703	10 $\frac{1}{2}$	18 $\frac{1}{2}$	-	4.32	1.81	.30	.91	10.39	1.00	.23	-	5.00	24.46	.64	23.82	27	.88
Average of 249 acres																	
	12 $\frac{1}{2}$	20	$\frac{1}{2}$	5.67	1.82	.35	1.12	5.42	1.00	.49	.07	5.00	20.94	.75	20.19	30 $\frac{1}{2}$	.67

+Cash for cuttimonts.

Cost Per Acre of Producing Rutabagas - Askov, Minn. - 1927

Farm No.	Hours of Labor			Cost							Total cost	Credit culls	Net cost	Yield	Cost per ton
	Man	Horse	Tractor	Labor	Seed	Fertilizer	Machinery	Rock picking	Marketing	Land					
213	53½	46½	-	18.93	.62	6.58	1.15	-	-	5.00	32.28	13.43	18.85	9.0	2.11
308	46	47	-	17.14	.76	5.16	1.15	-	-	5.00	29.21	3.05	26.16	10.7	2.45
108	43	43	-	15.97	.48	5.77	1.15	-	-	5.00	28.37	.78	27.59	8.3	3.31
419	92½	41	-	28.01	.57	10.77	1.15	-	-	5.00	45.50	10.47	35.03	10.5	3.34
210	70	52½	-	23.85	.79	3.78	1.15	-	2.45	5.00	37.02	1.95	35.07	8.7	4.03
510	92½	42½	-	28.21	.73	5.40	1.15	-	2.97	5.00	43.46	4.18	39.28	9.0	4.36
206	103½	68½	-	34.17	.97	6.77	1.15	-	-	5.00	48.06	1.61	46.45	10.6	4.38
214	57½	46½	-	19.98	.50	5.46	1.15	-	3.84	5.00	35.93	2.07	33.86	7.8	4.40
010	65½	65½	-	24.31	.55	5.47	1.15	.14	-	5.00	36.62	3.57	33.05	6.5	5.09
703	75	48½	-	24.57	.50	3.41	1.15	.13	-	5.00	34.76	1.76	33.00	6.0	5.51
306	105½	65½	-	36.12	.45	9.13	1.15	.62	-	5.00	52.47	3.82	48.65	9.0	5.41
106	79½	52	-	26.09	.70	8.81	1.15	.28	2.80+	5.00	44.83	3.59	41.24	7.6	5.41
119	86½	57½	-	28.57	1.28	9.53	1.15	-	-	5.00	45.53	.85	44.68	7.9	5.62
410	94½	59	-	30.68	.44	2.40	1.15	-	-	5.00	39.67	6.72	32.95	5.6	5.88
801	76½	28	-	22.48	.55	1.56	1.15	1.04	3.67++	5.00	35.45	2.27	33.18	5.5	6.07
110	62½	54½	-	22.25	.28	3.52	1.15	.89	1.15+++	5.00	34.24	4.67	29.57	4.8	6.20
618	87	34½	2½	27.70	.25	4.42	1.15	-	-	5.00	38.52	2.99	35.53	5.6	6.38
116	62	34	3½	22.14	.53	6.85	1.15	-	-	5.00	35.67	4.68	30.99	3.8	8.09
812	90½	64½	-	30.39	.38	2.82	1.15	7.55	.83	5.00	48.12	3.36	44.76	5.5	8.21
607	91	87½	-	33.21	1.07	7.43	1.15	2.43	-	5.00	50.29	4.27	46.02	5.5	8.42
519	84½	49	3½	29.80	.20	7.26	1.15	-	-	5.00	43.41	3.08	40.33	4.2	9.70
216	131½	54½	-	39.36	1.17	13.97	1.15	-	-	5.00	60.65	11.70	48.95	4.8	10.22
319	83	60½	-	27.99	.81	16.09	1.15	.41	-	5.00	51.45	6.08	45.37	4.3	10.74
904	93½	56½	-	30.12	1.39	12.84	1.15	-	-	5.00	50.50	9.90	40.60	3.0	13.67
113	96	65½	-	31.87	.64	9.19	1.15	6.01	-	5.00	53.86	.80	53.06	3.5	14.97
Average of 106 acres															
	78½	52½	½	26.36	.58	5.64	1.15	.94	.87	5.00	40.54	3.53	37.01	6.5	5.67

+\$.67 of this item is for "cash tractor plowing"

++2.75 " " " " " " " " " " " "

+++2.75 cash tractor plowing

Cost For Acre of Producing Potatoes - Askov, Minn. 1927

Farm No.	Hours of Labor			Cost								Total cost	Credit culls	Net cost	Yield	Cost per bu.
	Man	Horse	Tractor	Labor	Seed	Spraying	Manure	Machine	Rock rick	Marketing	Land					
010	62 $\frac{1}{2}$	59	-	22.67	6.65	1.37	7.06	3.00	-	-	5.00	45.75	.61	45.14	156	.29
306	40 $\frac{1}{2}$	72 $\frac{1}{2}$	-	22.01	16.44	1.96	9.13	3.00	.40	-	5.00	57.94	3.26	54.68	158	.35
703	60 $\frac{3}{4}$	68 $\frac{1}{2}$	-	23.40	10.01	1.89	8.41	3.00	-	-	5.00	51.71	3.66	48.05	136	.35
214	45 $\frac{3}{4}$	50 $\frac{1}{2}$	-	17.53	12.56	.19	5.46	3.00	-	-	5.00	44.74	-	44.74	122	.37
213	48	81 $\frac{1}{2}$	-	21.82	12.08	.74	6.58	3.00	-	-	5.00	48.62	-	48.62	127	.38
106	58	71	-	22.98	10.00	.40	8.81	3.00	1.47	-	5.00	51.66	.30	51.36	126	.41
419	108	78 $\frac{3}{4}$	-	26.47	4.60	.71	10.77	1.15	-	-	5.00	58.70	11.32	47.38	116	.41
113	85	96 $\frac{3}{4}$	-	32.87	7.59	-	9.19	3.00	.14	-	5.00	57.79	.44	57.35	124	.43
216	149 $\frac{1}{2}$	84 $\frac{1}{2}$	-	47.54	15.29	.70	12.97	2.92	.28	-	5.00	85.70	7.29	78.41	238	.44
812	61 $\frac{1}{2}$	67 $\frac{1}{2}$	-	23.46	12.98	.78	5.33	3.00	1.32	-	5.00	51.87	2.16	49.71	107	.46
210	71 $\frac{1}{2}$	75 $\frac{3}{4}$	-	26.99	7.55	.69	4.78	3.00	.52	1.65	5.00	50.18	1.06	49.12	106	.46
510	63 $\frac{1}{2}$	53 $\frac{1}{2}$	-	22.31	7.57	.56	5.40	3.00	-	-	5.00	43.84	-	43.84	92	.47
116	57 $\frac{1}{2}$	39	5+	21.73	12.26	.20	6.85	2.89	-	-	5.00	48.93	-	48.93	103	.48
108	59 $\frac{1}{2}$	66 $\frac{1}{2}$	-	22.83	14.67	-	5.77	3.00	-	-	5.00	51.27	4.70	46.57	94	.50
801	48 $\frac{1}{2}$	44	-	17.36	4.87	.71	2.95	3.00	2.29	.19	5.00	38.77	1.67	37.10	74	.50
										2.40+						
410	67 $\frac{3}{4}$	58 $\frac{3}{4}$	-	24.04	10.26	1.29	2.40	3.00	-	-	5.00	45.99	2.07	43.92	86	.51
206	72 $\frac{1}{2}$	55 $\frac{1}{2}$	-	24.78	15.58	.31	6.77	1.15	7.35	-	5.00	60.94	-	60.94	115	.53
904	42 $\frac{3}{4}$	55	-	17.27	6.71	-	12.84	3.00	-	-	5.00	44.82	.68	44.14	82	.53
119	89 $\frac{1}{2}$	46	-	27.58	10.30	1.00	8.51	1.15	-	-	5.00	53.54	3.81	49.73	83	.60
110	41 $\frac{1}{2}$	50	-	16.34	11.41	.80	7.11	3.00	.45	.93++	5.00	45.04	.88	44.16	72	.61
208	30 $\frac{3}{4}$	43 $\frac{3}{4}$	-	12.91	11.48	1.31	6.87	3.00	.14	-	5.00	40.71	.10	40.61	63	.64
308	39 $\frac{1}{2}$	9 $\frac{3}{4}$	-	10.98	10.06	-	5.16	1.15	-	-	5.00	32.35	-	32.35	49	.67
519	46 $\frac{1}{2}$	40	3 $\frac{3}{4}$	19.56	11.24	.20	7.26	2.97	-	-	5.00	46.23	.50	45.73	46	.99
319	82	69 $\frac{1}{2}$	-	22.85	7.59	.44	16.09	3.00	9.01	-	5.00	69.98	2.63	67.35	66	1.63
618	68	14	4 $\frac{3}{4}$	22.55	7.29	-	4.42	1.15	-	-	5.00	40.41	-	40.41	39	1.03
607	107	130	-	42.36	24.20	-	7.43	1.15	-	-	5.00	80.24	-	80.24	38	2.10
Average of 127 acres																
	57	57 $\frac{1}{2}$	3 $\frac{3}{4}$	21.75	9.94	.74	6.96	2.84	.45	.40	5.00	48.08	1.23	46.85	96	.49

+Tractor plowing

++Plowing