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Report 14

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 1926
on the

FARM ACCOUNTING ROUTE

at

ASKOV - PINE COUNTY - MINNESOTA

By

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

This preliminary report gives the cost of producing the important crops grown on the 25 farms on the farm accounting route located at Askov, Pine County, Minnesota in 1926. The summary table on page 3 presents the average cost of the principal crops for both 1925 and 1926. The tables on the succeeding pages give the individual items of cost in 1926 for each farm raising that crop. The farms are arrayed in order of cost per unit beginning with the lowest. Because of the variations between seasons these data will not show the relative profitableness of different crops under normal conditions. The purpose of this report is to provide each cooperator on the route with figures so that he can compare his figures with others obtained on the route. As all the figures were collected during the same year from farms in one locality following the same type of farming, any variations between farms should be due to differences in management. The wide variations in cost show the need of a study of this material. Those who study their figures in comparison with the others should be able to locate certain points of weakness in their enterprises. Proper attention at such points should mean increased efficiency and greater farm returns.

Askov is the center of a Danish community located about 40 miles south of the western tip of Lake Superior near the eastern border of the state. The land originally was covered with a pine forest. The pines were removed over thirty years ago and a growth of poplar now exists on land that is uncleared. The soil is a red clay loam with some peat in the lower spots. The rocky condition of the soil makes it necessary to stone the land frequently. The farms are generally small and are still in the process of development. The average size is 111 acres with a range from 46 to 217. A large percentage of the farms are 80 acres in size. Part of the land is still in a wild state but most of the uncleared land is pastured. Only about one half of the land is in crops. A distribution of the crop acres for 1925 and 1926 is given in the following table.

<u>Distribution of Crop Acreage - Askov, Pine County, Minn.</u>					
	<u>Acres per Farm</u>			<u>Acres per Farm</u>	
	1925	1926		1925	1926
Tame hay	13.2	11.9	Small grain	12.4	13.8
Wild hay	11.0	8.1	Rutabagas	4.2	2.6
Other hay	1.1	2.4	Potatoes	3.5	5.3
Corn	7.7	8.1	Other crops	.2	.3
			Total crop acreage	53.3	52.5

The dairy enterprise is the largest single source of income on these farms. Dairy products, together with potatoes and rutabagas as cash crops are the three commodities upon which these people depend for the bulk of their income. As the farms are small and most of the families have some children able to work, the important enterprises must provide a market for considerable hand labor.

As dairying is the basis enterprise the cropping system is arranged to provide feed for the cattle. A three year rotation is generally followed; clover, corn and oats. The clover provides hay, the corn used for silage supplies the succulence, and the oats supplemented with purchased feeds completes the cattle ration. Rutabagas and potatoes usually yield a large cash income per acre so the acreage of these crops is about as large as the labor supply will permit.

Climatic conditions were distinctly adverse during the 1926 crop season. The lack of moisture from planting time until August resulted in short pastures, a light hay crop and unsatisfactory stands of small grain. The excessive fall rains damaged the small grain and late hay crops and caused considerable losses in the harvesting of silage and potatoes. Altho the rains increased the yield of potatoes they seriously impaired the quality of the crop. Because of the wet ground, much of the corn was cut by hand and a large portion of the potato acreage was dug by hand. Part of the potatoes rotted in the ground. The rutabaga crop was benefitted by the rains and a large yield was obtained. With this single exception all crops suffered on account of the weather.

A glance at the summary table proves that the 1926 crop season was not very profitable. The previous year, altho more moisture would have been beneficial, was much more satisfactory. No price has been given for rutabagas and potatoes. Altho some of the 1925 rutabagas were sold at very high prices, the average price received for those sold was \$11.50 per ton. There was no market after December 1, 1925 so many farmers could not sell their rutabagas at all. The average selling price for the 1926 crop will probably be over \$10.00 per ton. Potatoes have been profitable both years because of the high prices at which they were sold. The average selling price for the 1925 crop was \$1.15. The price for the 1926 crop will probably be about \$1.00. The statements for the two seasons are on as nearly the same basis as it is possible to get them. Man labor in both cases was charged at 25 cents an hour. The horse labor rate in 1925 was 10 cents and in 1926 10½ cents. The use of the tractor is included at 80 cents an hour. The difference in manure is partly due to a different method of distributing it over the crop and partly to a greater amount of manure and fertilizer applied in 1926. Some items of cost are included for 1925 at the same cost as in 1926 because these items were not included in 1925. The reasons for the variations in cost between the different farms can not be given in this publication. It is hoped that each cooperator will analyze his results. Some may be able to cut their cost per unit by adopting more efficient methods, some may benefit by selecting a more profitable combination of crops than they now have. Any changes which will cut the cost per unit or make a more efficient organization should increase the farm returns.

Cost per Acre of Producing Field Crops 1925 and 1926 - Askov, Rice County, Minnesota

	Tame Hay		Wild Hay		Silage		Small Grain		Rutabagas		Potatoes	
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926
Acres	424	388	240	160	197	176	348	199	122	68	93	139
Man hours	8½	4½	7¾	4¾	36½	41½	15¾	12½	89¾	101¾	60	77
Horse hours	10½	6¾	9½	6¾	57½	57¾	25¾	17¾	55	60½	65½	65¾
Tractor hours					½	½	½	½	1½	¾	½	1½
Man labor cost	2.16	1.12	1.95	1.20	9.08	10.34	3.91	3.11	22.40	25.43	15.02	19.27
Total labor cost	3.14	1.83	2.90	1.92	15.05	16.77	6.58	5.35	28.94	32.40	22.01	27.06
Seed cost	2.25+	2.25			1.44	1.43	2.35	1.83	.50	.66	4.32	17.50
Twine cost					.53	.38	.40	.30				
Spray cost											.49	.64
Thresh or silo cost	.01	.02			2.44	1.57	1.84	1.37				
Manure and fertilizer	3.02	4.02			7.46	15.13	4.54	10.19	7.24	12.34	6.81	13.00
Machine charge	.90	.90	.90	.90	2.21	2.40	1.00	.97	1.15	1.14	2.96	2.30
Rock picking cost	.02+	.02			.84+	.84	.87+	.87	.37+	.37	1.20+	1.20
Miscellaneous					.49+	.49	.08+	.08	2.13+	2.13	.29+	.29
OPERATING COSTS	9.34	9.04	3.80	2.82	30.46	39.01	17.66	20.96	40.33	49.04	.08	61.99
Land charge	5.00	5.00	2.50	2.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL COST	14.34	14.04	6.30	5.32	35.46	44.01	22.66	25.96	45.33	54.04	43.08	66.99
Credit	.06	.53		.34	1.91	2.53	1.81	.52	1.65	2.10	1.07	1.26
NET COST	14.28	13.51	6.30	4.98	33.55	41.48	20.85	25.44	43.68	51.94	42.01	65.73
Yield - grain bu.							53¾++	39¾++			150	126
Yield - roughage - tons	1.5	.5	.9	.4	6.6	5.5			7.9	10.4		
COST PER UNIT	9.71	26.32	7.34	12.20	5.07	7.57	.37	.64	5.56	5.01	.28	.52
December 1 price	12.00	18.00	8.00	12.00	5.00	6.00	.46	.47				
CROP VALUE	17.68	9.23	6.88	4.90	33.10	32.89	24.75	18.67				
GAIN	3.40	-4.28	.58	-.08	-.45	-8.59	3.90	-6.77				
RETURN PER HOUR	.65	None	.32	.23	.24	.04	.50	None				

++ 32 lb. bushel.

+Not computed for 1925. Same as 1926.

A minus sign (-) indicates a loss.

Land charge for wild hay land \$2.50 per acre; all other crops \$5.00 per acre.

Cost per Acre of Producing Tame Hay - Askov, Minn. 1926

Farm No.	Hrs. of Labor		Cost							Total cost	Pasture credit	Net cost	Yield	Cost per ton
	Man	Horse	Labor	Seed	Thresh	Famure	Machine	Rock picking	Land					
812	8½	13½	3.54	2.25	-	5.42	.90	-	5.00	17.11	.59	16.52	1.	16.82
306	4½	6	1.77	2.25	-	6.00	.90	-	5.00	15.92	-	15.92	.8	19.19
110	3½	6½	1.54	2.25	-	2.34	.90	-	5.00	12.03	-	12.03	.6	21.51
208	5½	11½	2.70	2.25	-	3.49	.90	.06	5.00	14.40	.23	14.17	.7	21.52
319	4	7	1.75	2.25	-	10.13	.90	.02	5.00	20.05	1.71	18.34	.8	22.23
219	8	12½	3.26	2.25	-	6.37	.90	-	5.00	17.78	-	17.78	.8	22.26
703	4½	5½	1.65	2.25	-	3.09	.90	-	5.00	12.89	.24	12.65	.6	22.72
904	2½	4	1.01	2.25	-	2.34	.90	-	5.00	11.50	.21	11.29	.5	22.85
113	5½	7	2.19	2.25	-	6.48	.90	-	5.00	16.82	1.12	15.70	.7	23.17
410	5	7	1.96	2.25	-	6.76	.90	-	5.00	16.87	1.42	15.45	.6	25.72
214	3½	5½	1.39	2.25	-	6.55	.90	-	5.00	16.09	-	16.09	.6	25.80
519	6	7½	2.21	2.25	-	6.20	.90	.23	5.00	16.79	-	16.79	.6	27.47
210	3½	6½	1.61	2.25	-	6.35	.90	-	5.00	16.11	1.32	14.79	.5	29.38
216	4½	5½	1.76	2.25	-	10.45	.90	-	5.00	20.36	.16	20.20	.7	29.52
108	2½	5½	1.22	2.25	-	6.52	.90	-	5.00	15.89	.27	15.62	.5	29.80
116	6½	9½	2.67	2.25	-	-	.90	-	5.00	10.82	-	10.82	.3	32.23
213	4½	4½	1.57	2.25	-	4.63	.90	-	5.00	14.35	1.66	12.69	.4	32.55
419	4½	6½	1.82	2.25	-	1.29	.90	.04	5.00	11.30	.16	11.14	.4	32.28
119	6½	13½	3.07	2.25	-	-	.90	-	5.00	11.22	-	11.22	.3	33.65
206	3	4	1.20	2.25	-	-	.90	-	5.00	9.35	-	9.35	.4	34.02
106	6½	10½	2.63	2.25	-	7.54	.90	-	5.00	18.82	.54	17.78	.5	38.89
310	4½	8½	2.02	2.25	-	8.17	.90	-	5.00	18.34	-	18.34	.5	38.89
607	5½	8½	2.29	2.25	-	3.11	.90	-	5.00	13.55	1.18	12.37	.3	43.55
114	3½	4½	1.45	2.25	.36	5.25	.90	-	5.00	15.21	4.53+	10.68	.2	44.10
618	3½	4½	1.29	2.25	-	5.40	.90	-	5.00	14.84	1.39	13.45	.2	66.54
Avg. 388 acres	4½	6½	1.83	2.25	.02	4.02	.90	.02	5.00	14.04	.53	13.51	.5	26.32

+ \$1.57 for pasture credit

* \$2.96 for seed credit.

Cost per Acre of Producing Oat Hay - Askov, Minn. 1926

Farm No.	Hours of Labor			Costs						Total cost	Yield	Cost per ton
	Man	Horse	Tractor	Labor	Seed	Manure	Machine	Rock picking	Land			
110	10	22 $\frac{3}{4}$	-	4.89	1.80	6.32	1.00	.80	5.00	19.81	1.6	12.41
310	12 $\frac{1}{2}$	24	-	5.56	1.45	13.35	1.00	.85	5.00	27.21	1.9	14.67
213	11 $\frac{3}{4}$	18 $\frac{3}{4}$	-	4.95	1.58	7.35	1.00	.07	5.00	19.95	1.2	16.51
113	13 $\frac{3}{4}$	18 $\frac{1}{2}$	-	5.41	1.80	10.29	1.00	-	5.00	23.50	1.4	17.38
419	16 $\frac{1}{2}$	21 $\frac{1}{2}$	-	6.27	2.42	1.60	1.00	.11	5.00	16.40	.9	17.39
216	16	19	-	6.02	2.02	16.58	1.00	1.21	5.00	31.83	1.8	17.40
119	15 $\frac{1}{2}$	30 $\frac{3}{4}$	-	7.09	2.05	-	1.00	-	5.00	15.14	.8	17.86
306	13 $\frac{3}{4}$	27 $\frac{1}{2}$	-	6.32	2.03	9.52	1.00	1.21	5.00	25.08	1.3	19.64
607	11 $\frac{1}{2}$	21	-	5.09	2.02	4.94	1.00	.90	5.00	18.95	.9	21.91
116	6	10 $\frac{1}{2}$	-	2.64	2.10	-	1.00	-	5.00	10.74	.5	22.20
618	18 $\frac{1}{2}$	17	6 $\frac{1}{2}$	11.60	1.91	8.57	1.00	-	5.00	28.08	1.2	23.39
319	10 $\frac{1}{2}$	20 $\frac{1}{2}$	-	4.84	1.86	16.06	1.00	.20	5.00	28.92	1.2	23.46
812	14 $\frac{1}{2}$	17 $\frac{1}{2}$	-	5.45	1.75	7.84	1.00	1.87	5.00	22.91	1.0	23.61
108	14	42	-	7.91	3.79	10.34	1.00	1.76	5.00	29.80	1.3	23.84
904	15 $\frac{1}{2}$	31	-	7.08	1.80	14.64	1.00	-	5.00	29.52	1.2	24.15
208	7 $\frac{3}{4}$	16 $\frac{1}{2}$	-	3.64	2.44	6.33	1.00	-	5.00	18.41	.7	25.10
219	15	26 $\frac{1}{2}$	-	6.56	1.74	10.10	1.00	1.34	5.00	25.74	1.0	25.28
114	19	48 $\frac{1}{2}$	-	9.80	1.09	8.32	1.00	-	5.00	25.21	.4	69.07
Avg. of 149 acres	13	22 $\frac{1}{2}$	$\frac{1}{2}$	6.01	2.01	8.01	1.00	.60	5.00	22.63	1.1	20.46

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Cost per Acre of Producing Millet - Askov, Minn. 1926

Farm No.	Hrs. of Labor		Costs						Total	Pasture credit	Net cost	Yield	Cost per ton
	Man	Horse	Labor	Seed	Manure	Machine	Rock picking	Land					
216	32 $\frac{3}{4}$	31 $\frac{3}{4}$	11.49	1.31	10.45	1.00	-	5.00	29.25	-	29.25	2.2	13.13
208	8	18 $\frac{1}{4}$	3.90	1.32	3.99	1.00	-	5.00	15.21	-	15.21	1	15.31
219	39 $\frac{1}{2}$	57 $\frac{1}{2}$	16.48	.87	6.65	1.00	-	5.00	30.00	-	30.00	1.9	16.10
213	17	28 $\frac{3}{4}$	7.25	1.02	4.63	1.00	-	5.00	18.90	.39	18.51	1.1	16.16
108	24 $\frac{3}{4}$	16 $\frac{3}{4}$	10.06	1.04	6.52	1.00	-	5.00	23.62	-	23.62	1.3	17.95
703	14 $\frac{1}{4}$	21	5.75	.84	5.00	1.00	-	5.00	17.59	-	17.59	1	18.22
106	13	33 $\frac{3}{4}$	6.81	.81	7.54	1.00	-	5.00	21.16	-	21.16	1.1	19.05
419	14 $\frac{1}{2}$	22 $\frac{3}{4}$	6.22	.78	1.36	.91	.08	5.00	14.35	.26	14.09	.7	21.36
116	14 $\frac{3}{4}$	37 $\frac{1}{2}$	7.60	1.25	.42	1.00	-	5.00	15.27	-	15.27	.7	21.56
114	13 $\frac{1}{4}$	33 $\frac{1}{4}$	6.82	1.04	5.25	1.00	-	5.00	19.11	-	19.11	.8	23.87
306	25 $\frac{1}{4}$	36 $\frac{3}{4}$	10.20	1.10	6.00	1.00	4.09	5.00	27.39	-	27.39	.9	30.81
410	17 $\frac{1}{4}$	38	8.32	.67	6.76	1.00	-	5.00	21.75	-	21.75	.6	35.45
113	3 $\frac{1}{2}$	61 $\frac{3}{4}$	14.40	1.13	6.48	1.00	-	5.00	28.01	-	28.01	.7	40.33
607	7 $\frac{1}{2}$	19 $\frac{1}{2}$	3.84	1.30	-	.60	1.35	5.00	12.09	.67	11.42	-	0
812	17 $\frac{3}{4}$	16 $\frac{1}{2}$	6.18	.57	6.12	1.00	-	5.00	18.85	-	18.85	-	0
Avg. of 58 acres	15 $\frac{1}{2}$	28 $\frac{1}{2}$	6.94	.98	3.87	.92	.40	5.00	18.11	.19	17.92	.7	25.55

Cost per Acre of Producing Wild Hay - Askov, Minn. 1926

Farm No.	Hrs. of Labor		Costs			Total cost	Pasture credit	Net cost	Yield	Cost per ton
	Man	Horse	Labor	Machine	Land					
206	5½	7½	2.19	.90	2.50	5.59	-	5.59	1.3	4.28
210	6½	9½	2.74	.90	2.50	6.14	1.46	4.68	.7	6.82
519	7	7½	2.54	.90	2.50	5.94	-	5.94	.8	7.46
102	3	5½	1.33	.90	2.50	4.73	.13	4.60	.6	7.66
216	4½	5½	1.76	.90	2.50	5.16	.31	4.85	.5	9.08
110	3½	6½	1.51	.90	2.50	4.91	-	4.91	.4	13.90
119	5½	8	2.24	.90	2.50	5.64	-	5.64	.4	14.10
319	3½	7	1.63	.90	2.50	5.03	1.70	3.33	.2	15.61
703	3½	6½	1.58	.90	2.50	4.98	-	4.98	.3	16.34
904	5½	6½	1.92	.90	2.50	5.32	.39	4.93	.3	17.76
208	2¾	5½	1.24	.90	2.50	4.64	-	4.64	.3	18.45
116	4½	6¾	1.75	.90	2.50	5.15	-	5.15	.3	19.03
114	3½	4¾	1.38	.90	2.50	4.78	.52	4.26	.2	19.10
410	3¾	6½	1.60	.90	2.50	5.00	.15	4.85	.3	19.32
618	10¾	11	3.82	.90	2.50	7.22	-	7.22	.1	61.05
Average of 160 acres	4¾	6¾	1.92	.90	2.50	5.32	.34	4.98	.41	12.20

Cost per Acre of Producing Silage - Askov, Minn. 1926

Farm No.	Hours of Labor			Costs									Total cost	Fodder credit	Net cost	Yield	Cost per ton
	Man	Horse	Tractor	Labor	Seed	Twine	Filling	Manure	Machine	Rock picking	Misc.	Land					
113	43 $\frac{3}{4}$	60 $\frac{1}{2}$	-	17.23	1.63	.55	3.35	14.23	1.52	1.99	-	5.00	45.50	6.44	39.06	7.8	4.91
812	61 $\frac{1}{2}$	51 $\frac{3}{4}$	-	20.80	1.75	-	2.46	11.91	1.15	.45	-	5.00	43.52	10.49	33.03	6.5	5.07
219	42 $\frac{1}{2}$	67 $\frac{1}{2}$	-	17.75	1.37	.72	1.68	14.59	2.90	2.30	-	5.00	46.31	-	46.31	8.8	5.26
213	48	53 $\frac{1}{2}$	-	17.62	1.45	-	1.49	10.17	3.00	.44	-	5.00	39.17	-	39.17	7.1	5.48
214	40 $\frac{3}{4}$	53 $\frac{3}{4}$	-	15.85	1.99	.80	2.25	14.38	3.00	-	-	5.00	43.27	7.09	36.18	6.5	5.59
618	44	80 $\frac{1}{4}$	4 $\frac{3}{4}$	23.14	1.83	1.51	-	11.86	3.00	-	-	5.00	46.35	-	46.35	7.8	5.93
306	37 $\frac{3}{4}$	74	-	17.64	1.48	.85	3.33	14.66	1.59	1.42	.45+	5.00	45.97	.68	45.29	7.5	6.05
110	29 $\frac{1}{2}$	56 $\frac{1}{2}$	-	13.27	1.69	-	-	8.74	5.00	1.33	-	5.00	35.03	.47	34.56	5.5	6.33
703	36 $\frac{1}{2}$	41 $\frac{1}{4}$	-	13.50	1.62	.55	1.76	17.78	1.60	-	-	5.00	41.81	15.29	26.52	3.9	6.76
419	35 $\frac{1}{2}$	52 $\frac{1}{2}$	-	14.35	1.42	.59	2.17	15.93	1.53	.57	-	5.00	41.55	.50	41.05	6.0	6.82
410	49-	55 $\frac{1}{2}$	-	18.09	1.62	.06	3.23	14.84	1.15	-	-	5.00	43.99	-	43.99	6.4	6.91
216	47 $\frac{1}{4}$	53 $\frac{1}{2}$	-	17.42	2.26	.41	-	24.04	2.37	.11	3.28++	5.00	54.89	.49	54.40	7.7	7.05
106	48 $\frac{1}{2}$	69 $\frac{1}{4}$	-	19.40	2.12	.05	1.60	15.55	2.35	.87	-	5.00	47.94	7.87	40.07	5.4	7.41
208	27 $\frac{3}{4}$	58	-	13.01	1.69	-	-	9.00	5.00	.22	-	5.00	33.92	.58	33.34	4.4	7.62
114	30 $\frac{3}{4}$	57 $\frac{1}{4}$	-	13.68	1.16	.37	.72	11.70	2.55	.14	1.40+++	5.00	36.72	.79	35.93	4.6	7.73
904	30	30 $\frac{1}{2}$	-	10.65	1.03	.31	1.60	20.26	2.56	.26	-	5.00	41.67	.33#	41.54	5.3	7.81
119	68 $\frac{1}{4}$	57 $\frac{3}{4}$	-	23.12	1.42	-	5.33	24.28	1.15	6.18	-	5.00	66.48	-	66.48	8.0	8.31
310	37 $\frac{1}{4}$	45	-	14.04	1.08	.23	2.30	21.25	1.65	.08	-	5.00	45.63	-	45.63	5.3	8.70
319	27 $\frac{1}{2}$	43 $\frac{3}{4}$	-	11.48	.88	.75	3.15	24.14	1.60	1.43	4.85##	5.00	53.28	-	53.28	5.7	9.32
210	48 $\frac{1}{4}$	82 $\frac{3}{4}$	-	20.90	.94	.26	1.20	14.18	1.59	1.87	-	5.00	45.94	2.10	43.84	4.0	10.92
519	38 $\frac{1}{4}$	38 $\frac{1}{4}$	6	18.40	1.66	.22	.75	13.59	2.12	1.67	-	5.00	43.41	-	43.41	3.8	11.25
206	53 $\frac{1}{2}$	65 $\frac{1}{2}$	-	20.24	1.17	.45	2.12	15.93	2.87	.54	2.01#	5.00	51.33	.64	50.69	4.3	11.81
116	47 $\frac{1}{2}$	65	-	18.70	.93	.39	.58	14.66	2.75	.51	-	5.00	43.52	.92	42.60	3.2	13.20
607	35 $\frac{3}{4}$	56 $\frac{1}{4}$	-	14.89	.97	-	.61	6.84	2.28	4.81	-	5.00	35.40	-	35.40	1.4	24.71

Average
 Avg. 41 $\frac{1}{2}$ 57 $\frac{3}{4}$ $\frac{1}{2}$ 16.77 1.43 .38 1.57 15.13 2.40 .84 .49 5.00 44.01 2.53 41.48 5.5 7.57
 of 176 acres

+Cash labor - fill silo. ++Cash for tractor plowing. +++Cash for cutting corn.
 #Pasture credit. ##Cash for special labor .44, cash tractor plowing 4.41.

Cost per Acre of Producing Small Grain - Askov, Minn. 1926

Farm No.	Hours of Labor			Costs								Total Hay cost	Hay credit	Net cost	Yield (32 lb. per bu.)	Cost bu.	
	Man	Horse	Tractor	Labor	Seed	Twine	Thresh.	Manure	Machine	Rock picking	Misc.						Land
419	12 $\frac{1}{2}$	19 $\frac{1}{2}$	-	5.15	2.14	.35	2.01	9.73	1.00	.68	-	5.00	26.06	-	26.06	56	.47
214	12	19 $\frac{1}{2}$	-	5.08	1.90	.38	1.52	10.39	1.00	1.58	-	5.00	26.85	2.01	24.84	50	.50
110	15	30 $\frac{1}{2}$	-	6.94	1.62	.32	1.18	1.02	.93	.09	-	5.00	17.10	-	17.10	32 $\frac{1}{2}$	.52
519	7 $\frac{3}{4}$	8 $\frac{1}{2}$	1 $\frac{1}{2}$	4.00	1.78	.27	1.37	9.82	1.00	.88	-	5.00	24.72	3.30	20.42	38 $\frac{1}{2}$	.53
703	13 $\frac{1}{2}$	19 $\frac{1}{2}$	-	5.38	2.10	.40	1.84	12.85	1.00	-	-	5.00	28.57	-	28.57	52 $\frac{1}{2}$	.54
812	19 $\frac{3}{4}$	21 $\frac{1}{2}$	-	7.19	1.60	.31	1.75	10.22	1.00	1.30	-	5.00	28.37	-	28.37	50 $\frac{1}{2}$	.56
216	13 $\frac{3}{4}$	15 $\frac{1}{2}$	-	5.08	2.03	.40	1.93	16.58	1.00	1.62	-	5.00	33.64	-	33.64	54 $\frac{1}{2}$	.62
219	13	20 $\frac{1}{2}$	-	5.36	1.90	.34	1.53	10.10	1.00	1.32	-	5.00	26.55	-	26.55	43	.62
206	10 $\frac{1}{2}$	15	-	4.21	2.00	.27	1.28	12.24	1.00	.13	-	5.00	26.13	.28	25.85	41	.63
106	11 $\frac{1}{2}$	17	-	4.64	1.90	.35	1.30	11.96	1.00	.27	-	5.00	26.42	-	26.42	41	.64
410	13	20	-	5.35	1.49	.38	1.61	10.73	1.00	.26	-	5.00	25.72	1.02	24.70	38 $\frac{1}{2}$	.64
319	13	20 $\frac{1}{2}$	-	5.42	1.99	.34	1.50	16.06	1.00	.45	-	5.00	31.76	-	31.76	48	.66
113	15 $\frac{1}{2}$	22 $\frac{1}{2}$	-	6.24	2.00	.25	1.36	10.29	1.00	.08	-	5.00	26.22	1.02	25.20	37 $\frac{1}{2}$	.67
119	14	20 $\frac{1}{2}$	-	5.62	1.81	.32	1.40	8.77	1.00	.51	-	5.00	24.43	-	24.43	35	.70
210	10	16	-	4.16	1.77	.26	1.07	10.07	1.00	1.95	-	5.00	25.27	1.26	24.01	33 $\frac{1}{2}$	.72
116	14 $\frac{1}{2}$	18 $\frac{3}{4}$	-	5.59	1.93	.33	1.44	8.39	.76	1.44	.73+	5.00	25.60	-	25.60	36	.73
618	17 $\frac{1}{4}$	11 $\frac{1}{2}$	5	9.68	1.52	.30	1.05	8.57	1.00	-	-	5.00	27.12	1.08	26.04	33 $\frac{1}{2}$	.78
114	10 $\frac{1}{2}$	25 $\frac{1}{2}$	-	5.24	1.79	.17	.92	8.32	1.00	.82	-	5.00	23.26	.82	22.43	25 $\frac{1}{2}$	.88
108	11 $\frac{1}{2}$	21 $\frac{1}{2}$	-	5.06	2.56	.34	1.11	10.34	1.00	2.13	-	5.00	26.43	-	26.43	28 $\frac{1}{2}$	.92
Avg. of 199 acres	12 $\frac{1}{2}$	17 $\frac{3}{4}$	$\frac{1}{2}$	5.35	1.83	.30	1.37	10.19	.97	.87	.08	5.00	25.96	.52	25.44	39 $\frac{3}{4}$	.64

+Cash paid for grain cutting. ++Fed in bundles.

Cost per Acre of Producing Rutabagas - Askov, Minn. 1926

Farm No.	Hours of Labor			Cost							Total cost	Credit culls	Net cost	Yield	Cost per ton
	Man	Horse	Tract.	Labor	Seed	Manure	Machine	Rock picking	Misc.	Land					
213	85 $\frac{3}{4}$	52 $\frac{1}{2}$	-	26.96	.47	10.17	1.15	.33	-	5.00	44.08	11.70	32.38	14.6	2.21
306	102	68	-	32.63	.51	15.50	1.15	1.22	-	5.00	56.01	.97	55.04	18.8	2.92
214	85	78 $\frac{1}{2}$	-	29.50	.42	14.38	1.15	-	-	5.00	50.45	1.03	49.42	15.7	3.14
108	84	67 $\frac{3}{4}$	-	28.13	1.24	14.31	1.15	.95	-	5.00	50.78	-	50.78	15.7	3.24
210	84 $\frac{1}{2}$	94 $\frac{1}{2}$	-	31.03	.71	15.37	1.15	.98	-	5.00	54.24	-	54.24	14.6	3.73
319	121 $\frac{1}{4}$	91 $\frac{1}{2}$	-	39.95	.50	25.74	1.15	-	-	5.00	72.34	4.88	67.46	17.7	3.82
519	84 $\frac{1}{4}$	37 $\frac{1}{2}$	1 $\frac{1}{2}$	26.16	.43	13.59	1.15	1.55	-	5.00	47.90	2.19	45.71	11.9	3.84
113	127 $\frac{1}{4}$	68 $\frac{1}{2}$	-	39.02	.67	14.23	1.15	1.28	-	5.00	61.35	3.36	57.99	14.3	4.05
310	97 $\frac{3}{4}$	50	-	29.71	.45	17.93	1.15	-	-	5.00	54.24	-	54.24	13.3	4.11
106	99 $\frac{1}{2}$	47 $\frac{1}{2}$	-	29.85	1.50	16.55	1.15	-	-	5.00	54.05	.75	53.30	12.7	4.19
812	101 $\frac{1}{4}$	91 $\frac{1}{2}$	-	34.89	.72	11.91	1.15	-	-	5.00	53.67	3.92	49.75	11.7	4.24
219	126 $\frac{1}{4}$	80 $\frac{3}{4}$	-	40.05	.57	14.48	1.15	.94	-	5.00	62.19	-	62.19	14.5	4.28
419	121	69 $\frac{1}{4}$	-	37.54	.61	15.57	1.15	-	-	5.00	59.87	5.26	54.61	12.	4.29
410	180 $\frac{3}{4}$	95	-	55.15	.38	14.84	1.15	1.09	-	5.00	77.61	-	77.61	16.4	4.73
110	68 $\frac{1}{2}$	66 $\frac{1}{4}$	-	24.09	.61	4.46	1.15	.63	-	5.00	35.94	.99	34.93	7.	4.95
216	122 $\frac{1}{2}$	57 $\frac{3}{4}$	-	36.69	.88	26.63	1.15	-	6.90+	5.00	77.25	5.71	71.54	14.3	5.01
114	101 $\frac{1}{2}$	70 $\frac{3}{4}$	-	32.79	.55	8.98	1.09	.02	-	5.00	48.43	-	48.43	8.5	5.71
703	105	54 $\frac{1}{2}$	-	31.94	1.65	17.78	1.15	-	-	5.00	57.52	1.35	56.17	9.6	5.87
607	97	56 $\frac{1}{2}$	-	30.19	.70	6.84	1.15	-	-	5.00	43.88	7.05	36.83	5.9	6.19
119	134 $\frac{1}{4}$	103	-	44.38	.95	24.28	1.15	1.70	-	5.00	77.46	-	77.46	11.7	7.23
116	82 $\frac{1}{2}$	63 $\frac{3}{4}$	-	27.30	.48	8.28	1.15	.10	-	5.00	42.31	2.81	39.50	5.1	7.77
618	113 $\frac{1}{2}$	8 $\frac{1}{2}$	5 $\frac{3}{4}$	33.80	.49	11.86	1.15	.03	16.36++	5.00	68.69	.24	68.45	8.1	8.41
Avg. of 68 acres	101 $\frac{3}{4}$	60 $\frac{1}{4}$	$\frac{3}{4}$	32.40	.66	12.34	1.14	.37	2.13	5.00	54.04	2.08	51.94	10.4	5.01

+Tractor hired for plowing.

++Cash paid for hauling to market.

Cost per Acre of Producing Potatoes - Askov, Minn. 1926

Farm No.	Hours of Labor			Costs								Total cost	Credit culls	Net cost	Yield	Cost per bu.
	Man	Horse	Tract.	Labor	Seed	Spray	Manure	Machine	Rock pick.	Mkts.	Land					
120	56	65	-	20.84	5.07	.65	8.74	3.00	.35	.22	5.00	43.87	.92	42.95	130	.33
306	63	71 $\frac{1}{4}$	-	23.28	21.90	-	13.18	2.65	1.27	-	5.00	67.28	.46	66.82	188	.35
703	80 $\frac{3}{4}$	65 $\frac{3}{4}$	-	27.12	12.45	.46	17.76	2.81	-	-	5.00	65.62	1.48	64.14	171	.37
116	84	62 $\frac{3}{4}$	-	27.57	22.73	.56	6.25	1.75	2.84	-	5.00	66.70	.12	66.58	169	.39
419	76 $\frac{1}{2}$	56	-	24.93	23.10	1.01	6.62	1.98	.34	-	5.00	62.98	.93	62.05	152	.41
213	113 $\frac{3}{4}$	59 $\frac{1}{4}$	-	34.67	9.82	.93	10.17	1.15	-	-	5.00	61.74	1.46	60.28	148	.41
216	126 $\frac{3}{4}$	68	-	38.85	14.98	.61	22.95	2.03	.27	-	5.00	84.69	2.30	82.39	195	.42
214	92	98 $\frac{1}{4}$	-	33.36	20.54	.89	14.38	2.42	-	-	5.00	76.59	2.79	73.80	169	.44
113	70	80	-	25.91	13.00	1.10	14.23	2.94	.77	-	5.00	62.95	1.13	61.82	139	.44
519	57 $\frac{1}{2}$	25 $\frac{3}{4}$	5	20.97	20.03	.17	13.59	2.35	2.01	-	5.00	64.12	.55	63.57	139	.46
210	74 $\frac{3}{4}$	69 $\frac{3}{4}$	-	26.03	11.25	.91	13.94	2.47	1.19	1.85	5.00	62.14	-	62.14	126	.49
812	91 $\frac{3}{4}$	51 $\frac{1}{4}$	-	28.38	10.20	1.19	11.91	.90	.37	-	5.00	57.86	5.79	52.07	102	.51
208	45 $\frac{3}{4}$	52	-	16.90	14.96	1.12	8.77	3.00	.56	.50	5.00	50.81	.79	50.02	96	.52
310	75 $\frac{1}{2}$	90 $\frac{3}{4}$	-	28.31	30.00	.17	17.93	2.90	.65	-	5.00	84.86	4.38	80.48	152	.53
114	79 $\frac{1}{4}$	67 $\frac{3}{4}$	-	26.92	22.54	.92	8.77	2.08	.73	-	5.00	66.96	1.18	65.78	122	.54
219	86	75	-	29.37	22.54	1.10	13.98	2.79	1.40	-	5.00	76.18	.82	75.36	131	.57
119	131 $\frac{1}{4}$	84 $\frac{3}{4}$	-	41.66	23.01	-	24.28	2.46	1.71	-	5.00	98.12	.35	97.77	155	.63
106	115 $\frac{3}{4}$	81	-	37.44	28.16	.82	16.55	2.59	-	-	5.00	90.56	2.64	87.92	138	.66
618	92 $\frac{1}{2}$	37 $\frac{1}{2}$	18	41.44	15.05	.10	11.86	1.15	-	1.85+	5.00	76.45	-	76.45	90	.84
319	67 $\frac{1}{2}$	50 $\frac{1}{4}$	-	22.14	25.64	-	27.68	1.87	-	-	6.00	82.33	-	82.33	96	.86
108	131 $\frac{1}{4}$	43	-	37.43	24.62	.51	14.31	1.15	.86	.92	5.00	84.80	5.46	79.34	85	.93
206	93 $\frac{1}{2}$	59	-	29.52	12.40	-	16.93	1.15	.60	-	5.00	65.60	.59	65.01	74	1.57
904	56 $\frac{1}{2}$	111	-	25.71	11.36	.58	20.26	2.76	1.79	-	5.00	67.46	.50	66.96	41	1.64
410	77 $\frac{1}{2}$	62 $\frac{1}{2}$	-	25.92	29.51	-	14.84	1.15	8.75	-	5.00	85.17	2.95	82.22	41	2.01
607	69 $\frac{1}{4}$	92 $\frac{3}{4}$	-	27.07	12.00	.14	6.84	1.97	3.81	-	5.00	57.38	4.16	53.22	20	2.60
Avg. of 139 acres	77	65 $\frac{3}{4}$	1 $\frac{1}{4}$	27.06	17.50	.64	13.00	2.30	1.20	.29	5.00	66.99	1.26	65.73	126	.52

+For picking potatoes