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Report 22

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
Data Secured
on the

FARM ACCOUNTING ROUTE

At

ASKOV - PINE COUNTY - MINNESOTA

In

1925, 1926 and 1927

By

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Section of Farm Management
University Farm
St. Paul, Minn.
May 1928

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INTRODUCTION

The field work on the Pine County Farm Accounting Route at Askov terminated on December 31, 1927, after three years of operation. This preliminary report presents a summary of the data collected during that period. It is published in this form to make the information available promptly. More detailed analyses of the data will appear in later publications.

The route was established on January 1, 1925. Twenty-nine farmers were enrolled as members. Each cooperator agreed to keep complete records of inventory, cash received and cash paid out, feed, labor, crop yields and farm products used in the house. Some kept individual production records on their cows in addition. A routeman employed by the government was stationed at Askov to supervise the record keeping. He visited each farm usually twice a week, collecting the records which he mailed to the office at University Farm, St. Paul, Minn. Here the reports were posted, checked for accuracy, computed and analyzed. Each cooperator received a detailed statement of each department of his farm business annually. Of the 29 farmers who started, 6 withdrew their membership before the termination of the route, two of the six moving from the community. Two farms were consolidated into one. Twenty-two farms continued thruout the entire three years. Four new cooperators joined the route on January 1, 1927.

Askov is the center of a Danish community located in northern Pine County about 40 miles south of Duluth. Most of the cooperators were foreign born or first generation Danes. The land in the vicinity of Askov was originally covered with a pine forest which was logged off before 1900. The colonization of this area by the Danes started in 1906. Practically all the tillable land now being operated has been cleared of brush and stones since that time. The soil is a red clay loam with peat found in low spots. The proximity of Lake Superior makes the climate too cool to mature corn successfully. Askov is on the main line of the Great Northern Railroad between Minneapolis and Duluth. It is within easy reach of markets.

Dairying is the dominant enterprise on these farms. It contributes about half of the gross cash income. Dairy products with potatoes and rutabagas as cash crops are the principal sources of income. Because the amount of tillable land is limited farming must be conducted intensively to keep the members of the family productively employed. The cattle provide winter employment and the potato and rutabaga crops require much hand labor in summer. The typical plan of farming in this area is to raise clover for hay and corn for silage, with as large an acreage of root crops as the help available can conveniently care for. A small grain crop completes the rotation of hay, cultivated crops and grain. In addition to the grain raised much concentrate feed is purchased. A few hogs are raised and a flock of poultry is kept on practically every farm but their contribution to the farm income is of minor importance. Efficiency of production is essential to success in farming as conducted at Askov. Here farming must be intensive as the limited acreage will not allow extensive methods.

Of the three years during which the route operated 1925 was the most favorable for farming. Crop yields in general were high and prices were also high. The average labor earning per family that year was \$1225. In 1926 crop yields, particularly hay, fell below 1925. Butterfat and potatoes were not as high in price as the previous year. The earnings dropped to \$954. Altho hay yielded abundantly in 1927, the other important crops failed to measure up to the previous two years. The cash income from crops was about \$300 lower in 1927 than in 1926. Low prices for hogs and poultry products reduced the income from those enterprises. The success attained in getting a high average production of butterfat per cow with the highest market for butter in several years prevented the earnings from going lower than they did. The average earning for 5425 hours of labor done by the family in 1927 was \$618.

FACTS ABOUT THE ORGANIZATION OF THE FARMS

Number of farms	1927			1926	1925
	Lowest	Highest	Average	Average	Average
			26	25	29
Acres in tame hay	5.1	27.1	17.8	12.4	13.2
Acres in wild hay	0.0	33.8	8.5	8.4	11.0
Acres in other hay	0.0	24.3	3.5	2.5	1.1
Acres in corn	0.0	15.3	7.5	8.4	7.7
Acres in small grain	0.0	26.8	12.8	14.3	12.4
Acres in rutabagas	0.0	11.3	4.1	2.7	4.2
Acres in potatoes	0.5	17.6	4.9	5.5	3.5
Acres in miscellaneous crops	0.0	3.0	.2	.4	.2
Total Crop Acres per Farm	35.2	114.0	59.3	54.6	53.3
Acres in pasture	11.1	98.6	39.8	42.3	37.3
Acres in farmstead	.7	6.4	2.7	2.3	2.1
Acres in lanes, headlands, waste, roads	1.6	12.16	4.8	4.5	4.6
Acres in brush (not pastured)	0.0	119.3	11.6	11.5	11.2
Total Acres Per Farm	58.0	227.24	118.2	115.2	108.5
Total hours of man labor per farm	3277	12329	8633	6205	6550
Hours of hired labor per farm	0	1162	208	139	219
Hours of unpaid family labor per farm	210	9328	2502	3185	3024
Hours of proprietor labor per farm	1973	3651	2923	2881	3307
Hours of proprietor labor per week day	6.1	10.8	8.9	9.2	10.0
Hours of proprietor labor per Sunday	2.6	5.9	4.1	4.5	4.5
Average number of work horses per farm	2.0	5.8	3.4	3.6	3.2
Number of crop acres per horse	11.1	26.1	18.1	14.5	15.3
Hours of work per horse per year	369	1020	743	736	837
Cost per hour of horse work	7.4	23.1	12.2	11.1	10.5
Number of cows milked per farm	5	24	11	12	11
Pounds of butterfat sold annually per farm	1271	4840	2855	2854	2685
Return per hour of family labor (above 6% interest on investment)	0	25	11	16	19

FARM BUSINESS FINANCIAL STATEMENT

	1927		1926		1925	
	25		24		27	
Number of farms						
<u>Inventories</u>	Open	Close	Open	Close	Open	Close
Land	\$6317	\$6654	\$6389	\$6506	\$5925	\$6046
Buildings	4444	4395	4691	4564	4567	4589
Work stock	275	303	294	308	279	269
Productive livestock	1113	1147	1208	1151	1044	1151
Machinery and equipment	725	759	755	752	701	701
Auto	301	254	225	278	218	231
Feeds and supplies	850	729	1009	961	813	993
Total Inventory	\$14025	\$14241	\$14571	\$14520	\$13547	\$13980
<u>Cash Farm Receipts</u>						
Dairy products	\$1473		\$1365		\$1234	
Cattle	275		324		188	
Swine	156		223		158	
Poultry	164		221		224	
Horses	7		23		16	
Crops	509		791		695	
Outside labor	71		84		77	
Miscellaneous	104		76		156	
Total Cash Receipts		\$2759		\$3107		\$2748
<u>Cash Farm Expenses</u>						
Labor	\$39		\$51		\$61	
Feed	569		527		375	
Crop	124		123		106	
Livestock purchases	146		113		143	
Other livestock expense	27		29		26	
Real estate	415		147		314	
Machinery and equipment	155		136		147	
Auto	105		239		116	
Gas, oils, etc.	63		58		64	
Taxes	209		193		173	
Interest	245		286		273	
Insurance	20		20		26	
Rent	39		7		9	
Miscellaneous	40		29		34	
Total Cash Expenses		\$2196		\$1978		\$1867
Excess receipts over expenses		\$563		\$1129		\$881
Increase inventory		216		-51		433
Farm income		\$779		\$1078		\$1314
Estimated house rent	\$245		\$260		\$272	
Farm products used in house	197	\$442	213	\$473	192	\$464
Earnings of family and unpaid capital		\$1221		\$1551		\$1778
Interest on investment @ 6%	\$848		\$873		\$826	
Minus interest paid in cash	245	\$603	286	\$587	273	\$553
Family earnings		\$618		\$964		\$1225
Return per hour of labor		11¢		16¢		19¢

STATEMENT OF HOUSEHOLD EXPENSES

	<u>1927</u>	<u>1926</u>	<u>1925</u>
Number of farms	25	24	27
Size of family(adult equivalent)	4.2	4.4	4.0
<u>Cash Expenses</u>			
Food	\$339	\$395	\$378
Fuel	27	27	28
Furnishings	28	64	46
General supplies	6	5	1
Hired help	<u>12</u>	<u>16</u>	<u>6</u>
Total Expenses	\$412	\$507	\$459
<u>Cash Receipts</u>	<u>8</u>	<u>15</u>	<u>13</u>
<u>Net Household Expense</u>			
Cash	\$404	\$492	\$446

STATEMENT OF FARM PRODUCTS USED IN HOUSE

	<u>1927</u>		<u>1926</u>		<u>1925</u>	
Number of farms	25		24		27	
Size of family(adult equivalent)	4.2		4.4		4.0	
	Amount	Value	Amount	Value	Amount	Value
Cream	315 lbs.	\$43	293 lbs.	\$39	282 lbs.	\$37
Whole milk	1447 "	37	1442 "	31	1340 "	29
Skimmilk	2384 "	6	2513 "	7	2567 "	6
Butter	16 "	7	15 "	6	33 "	14
Eggs	123 doz.	27	119 doz.	31	94 doz.	24
Poultry	86 lbs.	12	78 lbs.	12	78 lbs.	10
Beef	304 "	19	407 "	21	271 "	15
Pork	271 "	24	290 "	32	337 "	38
Potatoes	29 bu.	<u>22</u>	30 bu.	<u>34</u>	32 bu.	<u>19</u>
Total Value		\$197		\$213		\$192

STATEMENT OF PERSONAL RECEIPTS AND EXPENSES

	<u>1927</u>	<u>1926</u>	<u>1925</u>
Number of farms	25	24	27
<u>Cash Receipts</u>	\$8	\$103	\$72
<u>Cash Expenses</u>			
Clothing and dry goods	\$118	\$141	\$135
Doctor, dentist and medicine	68	82	56
Railroad and travel	2	13	13
School	7	-	-
Reading matter, etc.	4	4	-
Church and benevolence	24	26	16
Clubs and organizations	2	4	3
Amusements	4	5	6
Life insurance	21	5	8
Miscellaneous	35	40	(
Given to members of family	64	70	(133
Unspecified	-	6	(
Total expenses	<u>\$349</u>	<u>\$396</u>	<u>\$370</u>

SUMMARY STATEMENT OF FINANCES

	<u>1927</u>	<u>1926</u>	<u>1925</u>
Number of farms	25	24	27
<u>Cash Receipts</u>			
Farm	\$2759	\$3107	\$2748
Household	8	15	13
Personal	8	103	72
Old accounts received	46	20	104
Borrowed	<u>662</u>	<u>68</u>	<u>373</u>
Total Receipts	<u>\$3483</u>	<u>\$3313</u>	<u>\$3310</u>
<u>Cash Expenses</u>			
Farm	\$2196	\$1978	\$1867
Household	412	507	459
Personal	349	396	370
Old accounts paid	27	39	160
Mortgages and notes paid	<u>463</u>	<u>125</u>	<u>385</u>
Total Expenses	<u>\$3447</u>	<u>\$3045</u>	<u>\$3241</u>
<u>Cash Surplus</u>	<u>\$36</u>	<u>\$268</u>	<u>\$69</u>

COSTS AND RETURNS PER DAIRY COW

	<u>1927</u>	<u>1926</u>	<u>1925</u>
Number of farms	24	23	25
Number of cows	254	262	273

Costs

Feeds

	Amount	Value	Amount	Value	Amount	Value
Dry roughage	3162 lbs.	\$24.02	3207 lbs.	\$20.69	3611 lbs.	\$19.98
Succulence	5830 "	16.30	6909 "	17.36	7527 "	18.14
Grain	838 "	15.02	929 "	15.29	675 "	12.15
Commercial feed	616 "	9.90	450 "	6.68	411 "	6.76
Oilmeal	184 "	4.95	194 "	5.20	155 "	4.09
Skimmilk	146 "	.36	42 "	.11	-	-
Pasture	170 days	<u>5.98</u>	166 days	<u>5.55</u>	150 days	<u>6.11</u>

Total feed cost		\$76.53		\$70.88		\$67.23
Man labor	175	35.06	186	37.22	230	45.98
Horse work	8	1.10	7	.82	8	.86
Shelter		11.57		10.73		11.41
Equipment		3.58		2.66		2.69
Interest		4.08		3.86		3.82
Cash		.72		.77		.53
Depreciation		-		-		.60

Total Costs		<u>\$132.64</u>		<u>\$126.94</u>		<u>\$133.12</u>
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Credits

Skimmilk	5784 lbs.	\$14.46	5924 lbs.	\$14.81	5284 lbs.	\$13.21
Manure	6.4 tons	9.60	6.9 tons	10.42	7.6 tons	11.38
Appreciation		<u>1.71</u>		<u>1.53</u>		<u>-</u>

Total credits		\$25.77		\$26.76		\$24.59
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<u>Net Cost of Butterfat</u>		<u>\$106.87</u>		<u>\$100.18</u>		<u>\$108.53</u>
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Lbs. of butterfat per cow	270	250	246
Feed cost per lb. of B.F., \$	28.4	28.3	27.3
Net cost per lb. of B.F., \$	39.6	40.0	44.1
Average selling price per lb. ¢	52.6	48.8	49.8
Return for man labor, \$	69.91	59.22	60.07
Return per hour, ¢	39.9	31.8	26.1
Return over feed cost, \$	90.96	78.06	79.98
Net return, \$	34.85	22.00	14.09
Nutritive ratio	1:6.5	1:7.3	1:7.3
Nutrients per cow, lbs.	3512	3541	3556

COSTS AND RETURNS FROM YOUNG DAIRY CATTLE

	<u>1927</u> 24	<u>1926</u> 23	<u>1925</u> 25
Number of farms			
<u>Costs</u>			
Feed	\$291	\$298	\$250
Man labor	52	59	49
Horse work	1	1	1
Shelter	52	51	53
Interest	17	14	15
Purchases	27	25	50
Cash expenses	8	6	3
Decrease inventory	-	8	-
Total costs	\$448	\$462	\$421
<u>Credits</u>			
Increase inventory	\$27	-	\$5
Sales of livestock	138	\$147	111
Products used in house	19	17	13
Credit for heifers fresh	100	107	131
Miscellaneous cash	4	5	3
Manure	47	51	57
Total credits	\$335	\$327	\$310
<u>Net Loss</u>	\$113	\$135	\$111

COSTS AND RETURNS FROM ALL DAIRY CATTLE

	<u>1927</u> 24	<u>1926</u> 23	<u>1925</u> 24
Number of farms			
<u>Costs</u>			
Opening inventory	\$983	\$975	\$920
Purchases	46	26	77
Feed	1101	1107	984
Man labor	423	484	551
Horse work	12	10	10
Shelter	175	173	178
Equipment	38	30	29
Interest	60	58	57
Cash	16	15	9
Total costs	\$2854	\$2878	\$2815
<u>Credits</u>			
Closing inventory	\$1031	\$943	\$975
Sales of cattle	254	295	210
Meat products used in house	19	19	16
Sales of dairy products	1393	1300	1249
Dairy products used in house	88	78	82
Dairy products used for feed	171	183	151
Other cash receipts	5	5	3
Manure	149	170	171
Total credits	\$3110	\$2993	\$2857
<u>Net Return</u>	\$256	\$115	\$42
Return per hour of man labor	32¢	25¢	20¢

COST OF PRODUCING PORK PER 100 POUNDS

	<u>1927</u>		<u>1926</u>		<u>1925</u>	
Number of farms	22		23		24	
Total pork production	43888		46518		44779	
Production per farm	1995		2022		1866	
<u>Costs</u>						
Feed	Amount	Value	Amount	Value	Amount	Value
Grain	158 lbs.	\$ 3.04	176 lbs.	\$2.89	160 lbs.	\$3.09
Commercial feeds	79 "	1.34	64 "	.96	69 "	1.13
Potatoes and rutabagas	211 "	.42	147 "	.33	165 "	.50
Skimmilk	1432 "	3.58	1619 "	4.04	1364 "	3.41
Pasture		.21		.20		.17
Total feed cost		\$8.59		\$8.42		\$8.30
Man labor	10 $\frac{3}{4}$ hrs.	2.17	10 $\frac{1}{4}$ hrs.	2.04	8 $\frac{3}{4}$ hrs.	1.77
Horse work	$\frac{1}{2}$ "	.06	$\frac{1}{2}$ "	.07	$\frac{1}{2}$ "	.04
Shelter		.62		.66		.64
Equipment		.02		.01		-
Interest		.25		.33		.28
Cash		.04		.07		.04
Total Cost		\$11.75		\$11.60		\$11.07
<u>Credits</u>						
Manure		\$.27		\$.28		\$.40
Cash		.04		.03		.02
Total Credits		\$.31		\$.31		\$.42
<u>Net Cost</u>						
Average selling price		9.86		11.69		11.26
Amount received per 100 lbs. skimmilk		.6¢		27.1¢		32.9¢

COSTS AND RETURNS FROM POULTRY

	1927	1926	1925			
Number of farms	25	24	23			
Average number of hens	69	84	80			
<u>Costs</u>						
Feed	\$134	\$141	\$164			
Man labor	52	65	67			
Horse work	1	1	1			
Shelter	23	23	20			
Equipment	2	3	5			
Interest	5	6	6			
Purchases of poultry	20	9	27			
Other cash	7	5	4			
Decrease inventory	16	11	-			
Total Costs	\$260	\$264	\$294			
<u>Credits</u>						
Sales - eggs	\$142	\$197	\$222			
Sales - poultry	24	25	32			
Used in house - eggs	27	31	25			
Used in house - poultry	12	12	10			
Appreciation	-	-	24			
Manure	5	4	6			
Total Credits	\$210	\$269	\$319			
<u>Gain on Poultry</u>	\$-50	\$5	\$25			
Eggs sold, doz.	638	731	756			
Eggs used in house, doz.	123	119	98			
Eggs set, doz.	4	8	8			
	Per flock	Per Hen	Per flock	Per Hen		
Number of eggs laid	9184	133	10290	122	10341	129
Pounds of grain	1701	25	1910	23	1701	21
Pounds of commercial feeds	3351	48	3703	44	4098	51
Pounds of protein feeds	36	1	68	1	15	-
Pounds of succulent feeds	588	8	770	9	1170	15
Pounds of skimmilk	2749	40	3024	36	3472	43
Pounds of cheese	1092	16	890	11	1292	16
Pounds of whey	-	-	334	4	-	-
Man labor hours	259	3 $\frac{3}{4}$	324	3 $\frac{3}{4}$	335	4 $\frac{1}{4}$
Horse work hours	4	-	3	-	5 $\frac{1}{2}$	-
Cost per dozen eggs, ¢	28.2		26.3		27.4	
Average selling price, ¢	22.3		26.9		29.3	
Return per hour man labor, ¢	.6		21.4		27.6	

COST OF HORSEWORK IN HORSE

	<u>1927</u>		<u>1926</u>		<u>1925</u>	
Number of farms	25		24		25	
Number of horses	85		85		81	
<u>Costs</u>						
Feeds	Amount	Value	Amount	Value	Amount	Value
Roughage	4178 lbs.	\$28.58	4047 lbs.	\$22.81	5798 lbs.	\$25.23
Grain	1117 "	19.84	1219 "	18.98	1196 "	20.99
Silage and roots	128 "	.33	151 "	.33	270 "	1.16
Skimmilk	99 "	.25	157 "	.39	291 "	.73
Pasture	133 days	5.06	122 days	4.33	127 days	4.96
Total feeds		\$54.06		\$46.84		\$53.07
Man labor	96 hrs.	19.20	79 hrs.	15.80	78 hrs.	15.47
Shelter		10.20		11.53		11.64
Equipment		4.44		4.22		4.80
Interest		5.20		5.40		5.16
Cash		1.55		1.51		2.20
Depreciation		5.12		5.61		8.66
Total Costs		\$99.77		\$90.91		\$101.00
<u>Credits</u>						
Cash		-		\$0.04		-
Manure		\$9.25		8.98		\$12.29
Total Credits		\$9.25		\$9.02		\$12.29
<u>Net Cost</u>		\$90.52		\$81.89		\$88.71
Hours worked	743 hrs.		736 hrs.		837 hrs.	
Cost per hour		12.2¢		11.1¢		10.6¢

COST PER ACRE OF PRODUCING RUTABAGAS

	<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>Average</u>
Total acres	106	68	122	99
Man hours	78 $\frac{1}{4}$	101 $\frac{3}{4}$	89 $\frac{3}{4}$	90
Horse hours	53 $\frac{1}{4}$	60 $\frac{1}{4}$	55	56 $\frac{1}{4}$
Tractor hours	$\frac{2}{8}$	$\frac{3}{4}$	1 $\frac{1}{4}$	$\frac{3}{4}$
Labor	\$26.33	\$32.40	\$28.94	\$29.22
Seed	.58	.66	.50	.58
Mamure and fertilizer	5.64	12.34	7.24	8.41
Machine	1.15	1.14	1.15	1.15
Rock picking	.94	.37	.37+	.56
Miscellaneous	.87	2.13	2.13+	1.71
Land	5.00	5.00	5.00	5.00
Total cost	\$40.51	\$54.04	\$45.33	\$46.63
Credit	3.53	2.10	1.65	2.43
Net cost	\$36.98	\$51.94	\$43.68	\$44.20
Yield, tons	6.5	10.4	7.9	8.3
Cost per ton	\$5.67	\$5.01	\$5.56	\$5.41
Average selling price	9.92*	12.94	11.61	11.49
Price per ton	\$4	\$8	\$12	\$20
Return per hour (based on average)	13¢	50¢	87¢	160¢

COST PER ACRE OF PRODUCING POTATOES

	<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>Average</u>		
Total acres	127	139	93	120		
Man hours	57	77	60	64 $\frac{1}{2}$		
Horse hours	57 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	63		
Tractor hours	$\frac{4}{4}$	1 $\frac{1}{4}$	$\frac{1}{2}$	$\frac{3}{4}$		
Labor	\$21.75	\$27.06	\$22.01	\$23.61		
Seed	9.94	17.50	4.32	10.59		
Spray	.74	.64	.49	.62		
Mamure and fertilizer	6.96	13.00	6.81	8.92		
Machine	2.84	2.30	2.96	2.70		
Rock picking	.45	1.20	1.20+	.95		
Miscellaneous	.40	.29	.29+	.33		
Land	5.00	5.00	5.00	5.00		
Total cost	\$48.08	\$66.99	\$43.08	\$52.72		
Credit	1.23	1.26	1.07	1.19		
Net cost	\$46.85	\$65.73	\$42.01	\$51.53		
Yield, bushels	96	126	151	124		
Cost per bushel	\$.49	\$.52	\$.28	\$.43		
Average selling price	.57*	.98	1.15	.90		
Price per bushel	25¢	50¢	75¢	100¢	150¢	200¢
Return per hour (based on average)	None	41¢	89¢	137¢	233¢	330¢

*Only sales before January 1, 1928 included.

+Not computed for 1925. Same as 1926.

COST PER ACRE OF PRODUCING SMALL GRAIN
(Per 32 pound bushel)

	<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>Average</u>
Total acres	249	199	348	265
Man hours	12 $\frac{1}{2}$	12 $\frac{1}{2}$	15 $\frac{3}{4}$	13 $\frac{1}{2}$
Horse hours	20	17 $\frac{3}{4}$	25 $\frac{1}{4}$	21 $\frac{1}{4}$
Tractor hours	$\frac{1}{4}$	$\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{4}$
Labor	\$5.67	\$5.35	\$6.58	\$5.87
Seed	1.82	1.83	2.35	2.00
Twine	.35	.30	.40	.35
Threshing	1.12	1.37	1.84	1.44
Manure and fertilizer	5.42	10.19	4.54	6.72
Machine	1.00	.97	1.00	.99
Rock picking	.49	.87	.87+	.74
Miscellaneous	.07	.08	.08+	.08
Land	5.00	5.00	5.00	5.00
Total cost	\$20.94	\$25.96	\$22.66	\$23.19
Credit	.75	.52	1.81	1.03
Net cost	\$20.19	\$25.44	\$20.85	\$22.16
Yield, bushels	30	40	54	41
Cost per bushel	\$.67	\$.64	\$.39	\$.57

COST PER ACRE OF PRODUCING SILAGE

	<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>Average</u>
Acres	177	176	197	183
Man hours	27	41 $\frac{1}{2}$	36 $\frac{1}{2}$	35
Horse hours	45 $\frac{1}{2}$	57 $\frac{3}{4}$	57 $\frac{1}{4}$	53 $\frac{1}{2}$
Tractor hours	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{2}$
Labor	\$12.73	\$16.77	\$15.05	\$14.85
Seed	1.77	1.43	1.44	1.55
Twine	.51	.38	.53	.47
Silo filling	1.40	1.57	2.44	1.80
Manure and fertilizer	7.88	15.13	7.46	10.16
Machine	3.15	2.40	2.21	2.59
Rock picking cost	1.06	.84	.84+	.91
Miscellaneous	.16	.49	.49+	.39
Land	5.00	5.00	5.00	5.00
Total cost	\$33.66	\$44.01	\$35.46	\$37.71
Credit	1.47	3.53	1.91	1.97
Net cost	\$32.19	\$41.48	\$33.55	\$35.74
Yield, tons	4.4	5.5	6.6	5.5
Cost per ton	\$7.30	\$7.57	\$5.07	\$6.65

+Not computed for 1925. Same as 1926.

COST PER ACRE OF PRODUCING TAME HAY

	<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>Average</u>
Total acres	514	388	424	442
Man hours	8 $\frac{1}{4}$	4 $\frac{1}{2}$	8 $\frac{1}{2}$	7
Horse hours	10 $\frac{3}{4}$	6 $\frac{3}{4}$	10 $\frac{1}{2}$	9 $\frac{1}{4}$
Labor	\$3.33	\$1.83	\$3.14	\$2.77
Seed	2.25	2.25	2.25	2.25
Threshing	-	.02	.01	.01
Manure and fertilizer	2.25	4.02	3.02	3.10
Machine	.90	.90	.90	.90
Rock picking	.02	.02	.02+	.02
Land	5.00	5.00	5.00	5.00
Total cost	<u>\$13.75</u>	<u>\$14.04</u>	<u>\$14.34</u>	<u>\$14.05</u>
Credit	.33	.53	.06	.31
Net cost	<u>\$13.42</u>	<u>\$13.51</u>	<u>\$14.28</u>	<u>\$13.74</u>
Yield, tons	1.5	.5	1.5	1.2
Cost per ton	\$9.24	\$26.32	\$9.71	\$15.09

COST PER ACRE OF PRODUCING WILD HAY

	<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>Average</u>
Total acres	159	160	240	186
Man hours	6 $\frac{1}{2}$	4 $\frac{3}{4}$	7 $\frac{3}{4}$	6 $\frac{1}{4}$
Horse hours	8 $\frac{3}{4}$	6 $\frac{3}{4}$	9 $\frac{1}{2}$	8 $\frac{1}{2}$
Labor	\$2.69	\$1.92	\$2.90	\$2.50
Machine	.90	.90	.90	.90
Land	2.50	2.50	2.50	2.50
Total cost	<u>\$6.09</u>	<u>\$5.32</u>	<u>\$6.30</u>	<u>\$5.90</u>
Pasture credit	.06	.34	-	.13
Net cost	<u>\$6.03</u>	<u>\$4.98</u>	<u>\$6.30</u>	<u>\$5.77</u>
Yield, tons	1.2	.4	.9	.8
Cost per ton	\$5.18	\$12.20	\$7.34	\$8.24

+Not computed for 1925. Same as 1926.