



**AgEcon** SEARCH  
RESEARCH IN AGRICULTURAL & APPLIED ECONOMICS

*The World's Largest Open Access Agricultural & Applied Economics Digital Library*

**This document is discoverable and free to researchers across the globe due to the work of AgEcon Search.**

**Help ensure our sustainability.**

Give to AgEcon Search

AgEcon Search  
<http://ageconsearch.umn.edu>  
[aesearch@umn.edu](mailto:aesearch@umn.edu)

*Papers downloaded from **AgEcon Search** may be used for non-commercial purposes and personal study only. No other use, including posting to another Internet site, is permitted without permission from the copyright owner (not AgEcon Search), or as allowed under the provisions of Fair Use, U.S. Copyright Act, Title 17 U.S.C.*

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

- 0 -

A Preliminary Report  
of  
CROP PRODUCTION COSTS

From  
Data Secured in 1940  
on the

FARM ACCOUNTING ROUTE

In

WINONA COUNTY, MINNESOTA

By

S. A. Engene, G. A. Pond and A. W. Anderson  
Fred E. Wetherill, Routeman

- 0 -

Mimeographed Report No. 119  
Division of Agricultural Economics  
University Farm  
St. Paul, Minnesota  
February, 1941

INDEX

	<u>Page</u>
Introduction	1
Methods of Computing Data	3
Cost per Acre of Producing Barley	4
Cost per Acre of Producing Oats	5
Cost per Acre of Producing Oats and Barley	6
Cost per Acre of Producing Flax	6
Cost per Acre of Producing Winter Wheat	7
Cost per Acre of Producing Corn (Husked)	8
Cost per Acre of Producing Corn (Shredded)	9
Cost per Acre of Producing Corn Silage	10
Cost per Acre of Producing Alfalfa Hay	11
Cost per Acre of Producing Clover and Timothy Hay	12
Cost per Acre of Producing Alfalfa and Timothy Hay	13
Cost per Acre of Producing Soy Bean Hay	13
Cost per Acre of Producing Timothy Hay	14
Cost per Acre of Producing Wild Hay	14

Assistance in mapping the farms and in determining the acreages in each field was provided by the Operations Division, Soil Conservation Service, U. S. Department of Agriculture.

Completion of this project was made possible by workers supplied on Federal Students' Work Project 1940-41, Project No. 53-100.  
Sponsor: University of Minnesota.

INTRODUCTION

This preliminary report is used to present the costs of producing the important crops grown on the farms included in the Farm Accounting Route in Winona County, Minnesota. The cooperation of a group of the progressive farmers in the county was secured in 1935 with the aid of the county agricultural agent, Mr. H. C. Pederson. During the six-year period a few farmers have elected to discontinue the work, and others have been added to take their place. A large proportion of the farmers have contributed records for each of the six years. These farmers have kept detailed records of time spent, operations performed, seed and twine used, yields, and other pertinent crop data. The costs of production for 1940 are presented for each farm; the average costs for each of the six years and for the six-year period are presented at the foot of each table. These data will enable the cooperating farmers to compare their costs with those of their neighbors. Such comparisons should suggest methods of improving their crop operations and increasing their returns.

Winona County lies in the southeastern part of the state. The topography varies from gently rolling to very hilly. Much of the county is covered with a deposit of very productive loessal material. The surface soil is deficient in lime, but lime deposits underlie it at a relatively shallow depth. The soil washes easily, with the steeper slopes subject to considerable erosion. The growing season varies from 140 to 160 days. The average rainfall is approximately 29 inches, 70 per cent of which is received during the months of April to September inclusive. Livestock and livestock products constitute the major sources of income.

The farms studied were larger than the average of the county. The distribution of acreage of the farms studied and of all farms in the county is given in Table 1.

Table 1  
Distribution of Crop Acreage  
Acres per Farm

Crop	Farms Studied						County* 1934
	1935	1936	1937	1938	1939	1940	
No. of farms	20	24	25	23	21	20	-
Corn	26	32	28	28	28	25	19
Oats	35	26	27	29	18	28	17
Barley	51	38	27	28	25	18	15
Wheat	11	8	11	10	6	6	2
Other grains	22	20	16	10	22	20	7
Alfalfa	18	14	20	19	10	10	2
Clover and timothy	11	22	17	14	18	19	8
Other hay	8	5	4	7	14	10	5
Other crops	3	14	7	11	9	10	6
Total crop acreage	185	179	157	156	150	146	81
Total acreage	334	301	273	278	274	270	170

\*1935 United States Census of Agriculture

Soil Erosion a Problem

Soil erosion control is a definite problem on most of the farms studied. In fact, this area was selected because it offered an opportunity to study the effect of erosion control methods on farm organization and the cost of farm operation. A few fairly level farms were included for purposes of comparison. Most of the

operators of the farms subject to erosion are cooperating with the Federal Soil Conservation Service in an erosion control program. The changes in field arrangements and cropping practices specified by that program were begun in 1936, and were largely completed in 1937. Difficulties in obtaining satisfactory stands of grass seedings has hindered the completion of the changes. The possible effects of these changes should be considered in comparing the crop statements for the six years.

The Crop Seasons of 1935, 1936, 1937, 1938, 1939, and 1940

Heavy precipitation, plus the moisture from the winter snows on unfrozen ground, provided moisture for good yields in 1935. (See Table 2.) Heavy summer rains, however, interfered with the curing of hay and drying of grain in the shock. Rainfall was satisfactory during the spring of 1936, but scant rains and high temperatures during July reduced the yields of all crops. Rainfall was again satisfactory in the spring of 1937, but scant rains and high temperatures during the early part of July reduced the yield of the second cutting of hay. Precipitation was extremely heavy during 1938 -- fifty-eight per cent above normal, and ten inches above the previous high reported by the Weather Bureau. Precipitation during the six months of April through September was seventy-four per cent above normal. Frequent rains falling after cutting reduced the quality of a large proportion of the hay, and caused a complete loss of part of it. Severe lodging and poor drying conditions caused heavy losses in both the quantity and quality of small grains harvested. Lower than normal temperatures and heavy rainfall through June and July gave the corn crop a slow start, but higher than normal temperatures and a late frost permitted the maturing of a high yield of corn. Light precipitation during the spring of 1939 and heavy rains during the haying season resulted in low hay yields. Light precipitation in July limited the growth of second crop hay. Temperatures above normal and rains falling at critical times resulted in corn yields considerably above those of the preceding four years. Conditions for hay production were about average in 1940. Precipitation and temperature were favorable for the production of small grains, but very frequent rains in August interfered with threshing and growth in the shock occurred in many cases. Conditions for corn production were not as favorable as in the previous two years. Heavy precipitation and low temperatures in August delayed maturing, causing a very high moisture content at husking time.

Table 2  
Weather Conditions -- Rainfall and Temperature\*

Month	Rainfall (inches)							Mean Temperature (degree F.)						
	1935	1936	1937	1938	1939	1940	Normal	1935	1936	1937	1938	1939	1940	Normal
April	2.34	.78	2.37	4.01	2.16	2.31	2.43	45.5	42.0	45.5	48.0	45.4	45.5	46.8
May	4.80	5.60	3.71	6.63	1.41	2.78	4.03	54.2	65.3	59.9	58.2	65.7	58.1	58.5
June	5.56	2.14	4.51	6.32	5.89	4.12	4.66	64.6	66.9	69.7	67.6	71.3	69.8	68.3
July	4.62	1.10	1.46	8.27	2.04	2.71	3.05	78.2	79.9	75.1	72.5	75.3	75.8	72.8
Aug.	5.28	4.32	4.19	3.43	5.39	8.55	3.51	71.5	76.1	76.3	72.6	70.2	69.1	69.6
Sept.	4.08	3.48	2.24	8.24	.99	.88	3.50	63.1	66.1	63.9	62.6	67.2	65.2	61.9

\*"Climatological Data," Minnesota Division of United States Weather Bureau; Average of reports for Winona (weight 2) and Rochester (weight 1).

The dates on which a majority of the cooperating farmers began some of the major field operations are presented in Table 3. Field work began earlier and proceeded more slowly in 1935 and 1938 than in the other four years. Corn

planting was started earliest in 1936, 1939, and 1940. Silo filling began late in the season in 1935 and 1938, the years of the heaviest rainfall. The hay and small grain harvests began at approximately the same time each of the six years.

Table 3  
Dates for Starting Specified Crop Operations\* -- Winona County

Crop Operation	Year					
	1935	1936	1937	1938	1939	1940
Seeding small grain	Apr. 13	Apr. 22	Apr. 20	Apr. 11	Apr. 24	Apr. 16
Planting corn	May 17	May 13	May 19	May 21	May 12	May 10
Cutting alfalfa - 1st cutting	June 21	June 13	June 15	June 15	June 20	June 19
Cutting small grain	July 20	July 15	July 19	July 17	July 19	July 22
Cutting corn for silage	Sept.19	Sept. 8	Sept. 6	Sept.19	Sept. 7	Sept.12

\*The date on which the largest number of farmers started work (i.e., the mode).

METHODS OF COMPUTING DATA

The data for each farm were computed as if the farmer were a full-owner. The factors of cost were charged at local prices. Man labor was charged at 20 cents per hour. Horse work was charged at 8 cents per hour in 1935 and 1936, at 9 cents in 1937 and 1938, and at 10 cents in 1939 and 1940. Two-plow tractors were charged at 45 cents per hour in 1935, at 50 cents in 1936, 1937, and 1940, and at 55 cents in 1938 and 1939; and three-plow tractors at 60 cents in 1935, at 65 cents in 1936, 1937, and 1940, and at 70 cents in 1938 and 1939. Seeds were charged at cost if purchased, otherwise at farm prices plus the cost of cleaning. Manure was charged at 50 cents per ton plus the cost of application. Forty per cent of the total manuring charge was allocated to the land covered and the balance was prorated on an acre basis to the remaining land normally receiving manure. Fifty per cent of the value of commercial fertilizer was charged against the crop in the year of application, twenty-five per cent the second year, and twenty-five per cent the third year. Uniform charges per acre for all farms were made for seed for hay crops, for the use of machinery and for land. The cost of power was included with the cost of the machine for threshing, shredding, and silo filling.

Many of the costs used in these calculations are not out-of-pocket cash costs. Care must, therefore, be used in interpreting these data; but since the costs have been calculated on the same basis for each farm, they can be used safely in comparison between farms.

Cost per Acre of Producing Barley

Farm No.	Costs									Yield Cost		Hours					
	Man labor	Horse & Tractor	Seed	Twine	Thresh- ing	Manure	Mach- inery	Land	Total	bu.	per bu.	To Harvest			Harvesting		
												Man	Horse	Tractor	Man	Horse	Tractor
236	\$1.62	\$2.12	\$1.00	\$.24	\$1.64	\$1.92	\$1.05	\$3.50	\$13.09	55.0	\$.24	2.8	2.8	2.0	5.3	3.8	.9
229	2.36	2.29	2.17	.26	1.64	2.15	1.05	3.50	15.42	54.7	.28	3.1	2.4	2.4	8.7	8.4	-
027	3.25	2.73	1.30	.34	1.50	1.70	1.05	3.50	15.37	51.9	.30	3.9	5.6	2.1	12.3	6.6	.9
028	1.43	1.76	1.45	.21	.95	.64	1.05	3.50	10.99	35.0	.31	2.5	3.3	1.7	4.7	2.4	.7
189	1.79	2.47	1.11	.21	1.25	2.37	1.05	3.50	13.75	41.5	.33	3.3	4.1	2.2	5.6	4.7	.5
159	1.50	2.03	1.19	.17	1.18	2.67	1.05	3.50	13.29	39.4	.34	1.8	-	1.8	5.7	7.0	.4
179	1.52	2.19	1.41	.23	.99	1.24	1.05	3.50	12.13	32.8	.37	3.4	8.2	1.5	4.1	3.4	.6
123	1.87	2.27	1.31	.26	1.14	3.01	1.05	3.50	14.41	38.2	.38	3.8	4.1	2.4	5.5	3.1	.7
018	1.83	2.58	1.37	.22	.95	2.13	1.05	3.50	13.63	31.7	.43	3.6	3.8	2.4	5.6	9.9	-
014	1.87	2.57	1.43	.27	.90	1.62	1.05	3.50	13.21	30.2	.44	2.6	2.9	1.9	6.7	7.7	.4
119	.95	1.38	1.40	.21	.47	.74	1.07	3.50	9.72	18.0	.54	2.5	2.0	1.9	2.2	.6	.3
143	4.13	5.10	1.26	.30	.80	.59	1.05	3.50	16.73	26.7	.63	6.0	3.3	4.7	14.7	17.4	-
129	1.30	3.01	1.30	.24	.43	1.52	1.08	3.50	12.38	18.5	.67	4.7	7.0	2.9	1.8	1.3	.4
<hr/>																	
Average																	
1940	1.96	2.50	1.36	.24	1.06	1.72	1.05	3.50	13.39	36.4	.37	3.4	3.8	2.3	6.4	5.9	.4
1939	1.59	2.22	1.17	.22	.71	1.72	1.07	3.50	12.20	24.1	.51	2.9	4.5	1.7	5.0	5.0	.4
1938	1.93	2.31	1.63	.21	.78	1.96	1.05	3.50	13.37	25.2	.53	3.4	7.0	1.4	6.2	5.9	.5
1937	1.93	2.23	2.41	.30	.77	1.68	1.05	3.50	13.87	26.2	.53	3.4	7.7	1.4	6.2	6.2	.4
1936	1.62	2.07	1.55	.17	.49	1.29	1.05	3.50	11.74	16.8	.70	3.7	10.2	1.1	4.4	5.2	.3
1935	1.61	1.84	2.12	.16	.61	.79	1.06	3.50	11.69	20.5	.57	3.1	10.3	.8	4.9	5.3	.3
<hr/>																	
Six years																	
1.77	2.19	1.71	.22	.74	1.53	1.05	3.50	12.71	24.9	.51	3.3	7.2	1.4	5.5	5.6	.4	

Cost per Acre of Producing Oats

Farm No.	Costs									Yield bu.	Cost per bu.	Hours					
	Man labor	Horse & Tractor	Seed	Twine	Thresh- ing	Manure	Mach- inery	Land	Total			To Harvest			Harvesting		
												Man	Horse	Tractor	Man	Horse	Tractor
028	\$1.63	\$1.71	\$1.00	\$.19	\$1.38	\$.67	\$1.05	\$3.50	\$11.13	61.8	\$.18	2.1	1.7	1.7	6.1	3.8	.6
119	.93	1.39	1.15	.20	.57	.81	1.06	3.50	9.61	45.9	.21	2.5	1.7	2.0	2.1	.3	.4
027	2.14	2.25	1.27	.31	1.90	1.70	1.05	3.50	14.12	65.6	.22	3.7	4.2	2.2	7.0	4.1	.6
017	2.34	2.56	1.10	.26	1.68	1.81	1.05	3.50	14.30	60.0	.24	3.0	4.2	1.6	8.7	4.1	1.1
143	2.75	3.38	1.03	.26	1.74	.58	1.05	3.50	14.29	57.9	.25	4.5	9.8	1.8	9.3	8.7	.5
123	1.66	1.59	1.88	.24	1.70	2.98	1.05	3.50	14.60	56.9	.26	2.5	3.5	1.3	5.8	2.9	.6
229	1.97	1.99	1.18	.26	1.56	2.15	1.05	3.50	13.66	52.1	.26	2.9	2.1	2.2	6.9	6.7	-
014	1.35	2.13	1.37	.25	1.43	1.60	1.05	3.50	12.68	47.4	.27	2.5	2.8	1.8	4.2	4.1	.4
129	1.14	2.70	1.15	.25	.89	.72	1.08	3.50	11.43	40.3	.28	4.8	9.5	2.4	.9	.3	.2
139	1.74	2.22	1.05	.28	1.70	1.38	1.05	3.50	12.92	44.2	.29	3.9	15.3	-	4.8	3.3	.7
189	1.26	1.69	1.35	.22	1.19	1.91	1.05	3.50	12.17	39.6	.31	2.4	3.4	1.5	3.9	3.3	.3
158	1.09	1.70	1.08	.19	1.05	1.19	1.05	3.50	10.85	35.2	.31	2.0	-	2.0	3.5	2.4	.5
116	1.16	1.59	1.02	.14	.97	1.39	1.05	3.50	10.82	32.5	.33	2.2	-	2.2	3.6	3.0	.4
179	1.57	1.93	1.22	.23	1.05	1.28	1.05	3.50	11.83	35.0	.34	3.1	8.6	1.1	4.7	2.0	.6
018	2.01	2.59	.97	.23	1.12	1.79	1.05	3.50	13.26	37.3	.36	3.5	5.0	2.1	6.5	10.4	-
<hr/>																	
<b>Average</b>																	
1940	1.65	2.10	1.19	.23	1.33	1.46	1.05	3.50	12.51	47.4	.26	3.0	4.8	1.7	5.2	4.0	.4
1939	1.51	2.17	.89	.20	1.22	1.62	1.06	3.50	12.17	43.9	.28	2.9	4.8	1.6	4.6	5.2	.4
1938	2.00	2.35	.89	.20	1.00	1.68	1.05	3.50	12.67	33.0	.38	3.4	8.2	1.3	6.6	6.0	.5
1937	1.78	2.16	1.29	.29	1.25	1.78	1.05	3.50	13.11	42.4	.31	3.4	8.6	1.2	5.5	6.2	.2
1936	1.65	2.13	.87	.18	.87	1.10	1.05	3.50	11.35	28.8	.39	4.0	12.2	1.0	4.2	4.8	.3
1935	1.63	1.94	1.34	.17	.90	.75	1.06	3.50	11.29	31.8	.36	3.2	11.6	.7	4.9	5.9	.3
<hr/>																	
<b>Six years</b>																	
1940	1.70	2.16	1.08	.21	1.10	1.40	1.05	3.50	12.18	37.9	.32	3.3	8.4	1.2	5.2	5.4	.4

151



Cost per Acre of Producing Oats and Barley

Farm No.	Costs									Yield bu. (at 40#)	Cost per bu.	Hours					
	Man labor	Horse & Tractor	Seed	Twine	Thresh- ing	Manure	Mach- inery	Land	Total			To Harvest			Harvesting		
												Man	Horse	Tractor	Man	Horse	Tractor
236	\$1.67	\$2.11	\$1.07	\$.20	\$1.40	\$2.00	\$1.05	\$3.50	\$13.00	46.7	\$.28	2.7	2.4	2.1	5.6	5.3	.6
109	1.44	2.12	1.22	.30	1.44	2.89	1.05	3.50	13.96	44.8	.31	3.0	2.1	2.2	4.2	5.0	.6
229	2.01	1.96	1.14	.28	1.37	2.15	1.05	3.50	13.46	42.7	.32	2.7	2.2	2.0	7.4	7.4	-
123	1.96	2.30	1.42	.28	1.51	3.37	1.05	3.50	15.39	47.2	.33	3.4	2.6	2.5	6.4	3.4	.9
018	1.99	2.45	1.17	.22	1.21	2.33	1.05	3.50	13.92	37.9	.37	3.1	4.0	2.1	6.8	10.1	-
239	1.62	2.15	1.20	.15	.95	1.83	1.05	3.50	12.45	31.6	.39	3.3	3.4	2.1	4.8	4.4	.6
143	1.91	2.49	.98	.27	.85	.68	1.05	3.50	11.73	25.7	.46	3.5	5.1	2.0	6.1	3.0	.6
Average																	
1940	1.80	2.23	1.17	.24	1.25	2.18	1.05	3.50	13.42	39.5	.34	3.1	3.1	2.1	5.9	5.5	.5
1939	1.66	2.16	1.06	.22	1.03	1.86	1.06	3.50	12.55	32.9	.38	3.2	4.8	1.6	5.1	5.1	.4
1938	2.27	2.35	1.25	.22	1.10	2.01	1.05	3.50	13.75	34.2	.40	3.8	10.8	1.0	7.6	6.7	.4
1937	2.03	2.26	2.13	.27	1.40	1.64	1.05	3.50	14.28	40.2	.36	3.9	9.3	1.3	6.1	5.6	.4
1936	1.83	2.04	1.28	.22	.82	1.59	1.05	3.50	12.33	27.5	.45	4.0	12.0	.8	5.1	5.2	.5
1935	1.52	1.90	2.00	.16	.67	.35	1.05	3.50	11.15	21.3	.52	3.3	12.6	.5	4.3	4.0	.5
Six years	1.85	2.16	1.48	.22	1.04	1.61	1.05	3.50	12.91	32.6	.40	3.6	8.8	1.2	5.7	5.4	.4

Cost per Acre of Producing Flax

Farm No.	Costs									Yield bu.	Cost per bu.	Hours					
	Man labor	Horse & Tractor	Seed	Twine	Thresh- ing	Manure	Mach- inery	Land	Total			To Harvest			Harvesting		
												Man	Horse	Tractor	Man	Horse	Tractor
159	\$1.60	\$2.06	\$1.00	\$.15	\$1.31	\$ -	\$1.05	\$3.50	\$10.67	13.2	\$.81	1.9	-	1.9	6.1	3.4	.9
189	2.91	3.42	1.36	.14	1.49	1.39	1.05	3.50	15.26	14.9	1.02	6.7	21.5	1.2	7.8	3.8	.4
014	1.84	2.59	2.45	.17	1.25	1.55	1.05	3.50	14.40	12.5	1.15	2.8	3.8	1.8	6.4	6.6	.6
129	1.47	3.73	1.91	.23	1.52	2.20	1.05	3.50	15.61	13.4	1.16	4.5	4.4	3.4	2.9	.9	1.5
119	1.03	1.61	1.99	.16	1.00	.64	1.05	3.50	10.98	8.7	1.26	2.1	2.0	1.5	3.1	.9	1.1
239	2.66	3.53	1.69	.20	1.17	1.66	1.04	3.50	15.45	11.7	1.32	3.0	2.7	1.9	10.3	14.6	1.7
027	3.40	2.50	2.57	.20	.98	1.10	1.05	3.50	15.30	10.4	1.47	3.8	2.4	2.6	13.2	6.2	.6
123	4.96	5.13	1.95	.25	.32	2.89	1.23	3.50	20.23	2.6	7.78	7.8	7.1	4.9	17.0	10.2	1.9
Average																	
1940	2.48	3.07	1.87	.19	1.13	1.43	1.07	3.50	14.74	10.9	1.35	4.1	5.5	2.4	8.4	5.8	1.1
1939	2.24	3.06	1.68	.25	.98	2.26	1.05	3.50	15.02	11.4	1.32	3.6	4.7	2.4	7.6	8.2	.6
1935	2.78	3.24	1.57	.02	1.48	.38	1.05	3.50	14.02	6.0	2.30	5.6	17.5	1.0	8.3	11.3	.4
3 yrs	2.50	3.12	1.71	.15	1.19	1.36	1.06	3.50	14.59	9.4	1.55	4.4	9.2	1.9	8.1	8.4	.7

1  
9  
1

Cost per Acre of Producing Winter Wheat

Farm No.	Costs									Yield Cost		Hours					
	Man labor	Horse & Tractor	Seed	Twine	Thresh- ing	Manure	Mach- inery	Land	Total	bu.	per bu.	To Harvest			Harvesting		
												Man	Horse	Tractor	Man	Horse	Tractor
119	\$ .71	\$1.09	\$1.21	\$.18	\$.56	\$.46	\$1.07	\$3.50	\$ 8.78	24.5	\$.36	2.0	1.6	1.5	1.6	-	.4
109	2.09	3.03	1.60	.20	1.06	2.04	1.36	3.50	14.88	35.3	.42	5.3	3.3	3.9	5.2	4.3	.6
014	1.95	2.58	1.01	.24	.72	1.58	1.05	3.50	12.63	23.8	.53	3.1	5.6	1.7	6.7	5.2	.6
018	1.94	2.34	1.22	.22	.81	3.52	1.05	3.50	14.60	27.1	.54	3.8	10.6	1.2	5.9	2.7	.8
179	1.45	1.77	1.41	.20	.66	1.81	1.05	3.50	11.85	21.9	.54	2.4	3.7	1.2	4.8	8.0	-
236	1.86	1.72	1.34	.15	.63	2.71	1.04	3.50	12.95	20.9	.62	2.1	3.1	1.4	7.2	3.9	.6
129	1.33	2.87	1.79	.19	1.25	1.53	1.12	3.50	13.58	21.8	.62	4.2	6.7	2.5	2.5	-	.9
189	1.84	3.27	1.71	.19	.63	1.91	1.05	3.50	14.10	21.0	.67	4.9	8.1	2.8	4.3	4.6	.4
159	1.42	2.56	2.37	.13	.52	1.56	1.43	3.50	13.49	17.3	.78	2.7	1.2	2.4	4.4	3.5	1.0
<hr/>																	
Average																	
1940	1.62	2.36	1.52	.19	.76	1.90	1.13	3.50	12.98	23.7	.55	3.4	4.9	2.1	4.7	3.6	.6
1939	1.90	2.86	1.21	.15	.29	1.94	1.09	3.50	12.94	9.6	1.35	4.1	5.3	2.4	5.4	7.1	.2
1938	2.01	2.45	1.71	.18	.35	1.61	1.11	3.50	12.92	11.1	1.16	3.6	7.1	1.8	6.4	6.2	.3
1937	1.84	2.17	2.32	.24	.57	1.56	1.05	3.50	13.25	16.9	.78	3.6	9.9	1.0	5.6	6.0	.3
1936	1.94	2.31	1.95	.16	.67	1.08	1.16	3.50	12.77	16.8	.76	4.2	13.7	.8	5.5	7.0	.2
1935	2.22	2.08	1.97	.21	.75	.58	1.05	3.50	12.36	23.5	.53	2.7	9.6	.7	8.4	9.4	.3
Six years	1.92	2.37	1.78	.19	.57	1.44	1.10	3.50	12.87	16.9	.76	3.6	8.4	1.5	6.0	6.6	.3

Cost per Acre of Producing Corn (Husked)

Farm No.	Costs								Yield bu.	Cost per bu.	Hours					
	Man	Horse & Tractor	Seed	Husker	Manure	Machinery	Land	Total			To Harvest			Harvesting		
											Man	Horse	Tractor	Man	Horse	Tractor
028	\$1.70	\$2.64	\$ .54	\$1.24	\$ .76	\$1.55	\$3.50	\$11.93	58.5	\$.20	5.7	9.7	1.8	2.8	3.0	.9
226	3.97	4.81	.76	-	2.87	1.55	3.50	17.46	82.2	.21	7.2	4.2	4.9	12.7	19.1	-
017	4.65	3.88	.43	-	2.85	1.55	3.50	16.86	79.1	.21	10.2	17.7	2.1	13.1	7.6	-
119	1.75	3.48	.97	.90	1.83	1.55	3.50	13.98	63.9	.22	5.3	1.3	4.5	3.5	4.2	1.4
123	3.02	3.62	.56	1.24	3.13	1.55	3.50	16.62	74.6	.22	9.8	16.5	1.9	5.3	5.4	.8
116	1.67	3.32	.82	1.00	1.85	1.55	3.50	13.71	61.1	.22	5.3	1.6	4.5	3.0	2.5	1.3
027	2.68	4.30	.57	1.41	1.65	1.55	3.50	15.66	69.2	.23	8.4	8.0	5.0	5.0	6.8	.6
111	3.87	4.38	.57	-	2.28	1.55	3.50	16.15	64.7	.25	10.4	30.5	-	8.9	13.3	-
159	3.20	4.50	1.19	-	1.84	1.55	3.50	15.78	55.5	.28	5.6	8.0	2.7	10.3	20.6	-
229	2.50	5.74	.58	-	2.38	1.55	3.50	19.25	61.9	.31	14.3	25.3	2.3	13.2	20.7	-
018	4.70	5.13	.78	-	2.05	1.55	3.50	17.71	54.4	.33	12.3	21.5	2.1	11.2	19.3	-
189	2.68	5.24	.80	1.65	3.02	1.55	3.50	18.44	56.1	.33	9.4	5.3	6.8	4.0	5.4	.8
236	3.12	3.73	.81	-	2.87	1.55	3.50	15.58	47.2	.33	8.0	12.1	3.2	7.5	9.4	-
109	4.54	5.79	.62	-	5.43	1.55	3.50	21.43	61.8	.35	8.1	2.3	7.0	14.6	20.8	-
239	4.87	5.65	1.13	-	4.21	1.55	3.50	20.91	58.0	.36	8.8	11.3	2.8	15.5	31.0	-
179	3.51	4.89	.78	.93	3.02	1.55	3.50	18.18	44.6	.41	11.2	19.9	2.9	6.3	8.4	1.2
129	3.41	8.08	1.00	1.00	4.44	1.55	3.50	22.98	47.5	.48	13.4	6.7	10.8	3.7	3.6	1.8
<b>Average</b>																
1940	3.46	4.66	.76	.55	2.73	1.55	3.50	17.21	61.2	.28	9.0	11.9	3.8	8.3	11.8	.5
1939	3.80	4.96	.73	.49	2.57	1.55	3.50	17.60	62.6	.28	9.2	13.8	2.9	9.8	15.1	.6
1938	4.13	5.13	.73	.36	3.74	1.55	3.50	19.14	59.3	.32	10.4	18.0	2.7	10.3	16.6	.6
1937	4.01	4.36	.67	.28	2.26	1.55	3.50	16.63	46.0	.36	9.7	17.3	2.5	10.3	14.3	.3
1936	4.62	4.16	.76	-	3.12	1.55	3.50	17.71	31.4	.56	11.8	24.3	1.4	11.3	17.3	-
1935	4.45	4.40	.42	.19	1.80	1.55	3.50	16.31	38.1	.43	11.8	28.1	1.1	10.4	17.0	.3
<b>Six years</b>																
years	4.08	4.61	.68	.31	2.70	1.55	3.50	17.43	49.8	.35	10.3	18.9	2.4	10.1	15.4	.4

Cost per Acre of Producing Corn (Shredded)

Farm No.	Costs									Stover Credit	Net Cost	Yield bu.	Cost per bu.	Hours					
	Man labor	Horse Tractor	Seed & Twine	Shredder	Man-ure	Mach-inery	Land	Total	To Harvest					Harvesting					
									Man					Horse	Trac-tor	Man	Horse	Trac-tor	
111	\$4.99	\$5.23	\$.67	\$.42	\$1.61	\$2.21	\$2.50	\$3.50	\$21.13	\$3.43	\$17.70	75.6	\$.23	10.5	30.9	-	14.4	21.5	-
123	4.97	4.29	.61	.43	1.47	3.29	2.50	3.50	21.06	2.23	18.83	74.7	.25	10.1	17.1	1.9	14.7	16.2	-
014	5.88	5.17	.96	.46	2.06	4.23	2.50	3.50	24.76	3.16	21.60	69.3	.31	5.6	12.5	1.0	23.7	32.5	-
017	6.35	5.55	.46	.37	1.74	2.39	2.50	3.50	22.86	1.13	21.73	58.7	.37	10.9	17.9	2.2	20.8	23.0	-
139	5.11	5.79	.71	.36	2.32	2.94	2.50	3.50	23.23	1.70	21.53	55.0	.39	11.4	19.3	3.8	14.1	19.6	-
159	4.75	4.97	1.23	.38	2.70	4.91	2.50	3.50	24.94	2.77	22.17	53.0	.42	6.6	8.5	3.5	17.1	20.0	-
239	4.94	4.82	1.14	.40	1.52	5.57	2.50	3.50	24.39	1.74	22.65	50.7	.45	9.9	13.1	3.0	14.8	20.0	-
018	5.65	5.08	.78	.32	2.49	6.06	2.50	3.50	26.38	4.61	21.77	48.0	.45	12.3	21.5	2.1	16.0	18.9	-
109	5.21	5.84	.61	.66	2.27	6.16	2.50	3.50	26.75	2.71	24.04	51.6	.47	7.0	1.9	6.0	19.0	17.4	1.8
<b>Average</b>																			
1940	5.32	5.19	.80	.42	2.02	4.19	2.50	3.50	23.94	2.61	21.33	59.6	.36	9.4	15.9	2.6	17.2	21.0	.2
1939	5.63	5.10	.80	.37	2.33	3.74	2.52	3.50	23.99	3.36	20.63	66.8	.31	9.0	17.9	1.8	19.2	22.1	.1
1938	5.82	5.15	.66	.45	2.04	3.80	2.50	3.50	23.92	3.32	20.60	55.2	.37	10.4	21.9	1.9	18.7	21.8	.1
1937	5.74	4.93	.52	.49	2.23	3.48	2.50	3.50	23.39	2.69	20.70	49.0	.42	11.1	22.8	1.8	17.6	21.2	-
1936	5.18	4.34	.64	.25	1.49	3.08	2.48	3.50	20.96	2.08	18.88	27.5	.69	10.5	24.1	1.2	15.4	21.8	-
1935	5.92	4.83	.48	.27	1.74	2.48	2.50	3.50	21.72	1.18	20.54	32.3	.64	11.9	28.1	.9	17.6	25.8	-
<b>Six years</b>																			
years	5.60	4.92	.65	.38	1.98	3.46	2.50	3.50	22.99	2.54	20.45	48.4	.42	10.4	21.8	1.7	17.6	22.3	.1

Cost per Acre of Producing Corn Silage

Farm No.	Costs									Corn Credit	Net Cost	Yield tons	Cost per ton	Hours					
	Man labor	Horse & Tractor	Seed	Twine	Cutter	Man-ure	Mach-inery	Land	Total					To Harvest			Harvesting		
														Man	Horse	Trac-tor	Man	Horse	Trac-tor
123	\$4.48	\$4.78	\$.68	\$.49	\$2.40	\$3.52	\$2.50	\$3.50	\$22.35	\$ -	\$22.35	14.8	\$1.51	9.1	14.3	2.3	13.3	22.0	-
109	5.81	7.38	.62	.77	2.40	5.23	2.50	3.50	28.21	.54	27.67	18.1	1.53	9.6	2.8	8.2	19.4	21.2	1.7
027	3.58	5.28	.31	.32	2.03	2.23	2.50	3.50	19.75	3.46	16.29	10.6	1.54	7.5	6.0	5.3	10.4	10.1	2.0
028	3.46	3.57	.52	.46	1.83	1.13	2.50	3.50	16.97	-	16.97	10.3	1.65	7.2	11.4	1.8	10.1	15.0	-
017	4.61	4.91	.56	.45	2.40	4.45	2.50	3.50	23.38	-	23.38	13.6	1.72	7.9	13.5	1.7	15.1	24.7	-
111	4.64	4.63	.86	.42	2.11	2.21	2.50	3.50	20.87	.59	20.28	11.6	1.75	11.2	31.0	-	12.0	15.3	-
189	4.21	5.18	.53	.64	2.38	3.35	2.50	3.50	22.29	.61	21.68	11.7	1.85	6.5	3.7	5.1	14.5	20.7	-
239	3.34	4.12	1.37	.42	1.84	4.08	2.55	3.50	21.22	.60	20.62	11.1	1.86	9.0	11.0	3.3	7.6	13.7	-
236	5.12	5.24	.50	.32	2.18	3.81	2.50	3.50	23.17	.16	23.01	10.7	2.15	8.1	10.7	3.6	17.4	23.7	-
179	3.67	4.25	.72	.42	1.89	1.26	2.50	3.50	18.21	-	18.21	8.3	2.19	9.3	14.2	2.3	9.0	16.8	-
143	4.67	7.83	1.12	.49	2.36	2.04	2.50	3.50	24.51	2.45	22.06	10.0	2.21	11.0	4.6	8.0	12.3	14.0	1.2
139	4.17	5.32	.73	.37	2.14	1.60	2.50	3.50	20.33	-	20.33	9.2	2.21	11.0	16.4	3.9	9.9	17.0	-
226	4.00	4.69	.91	.43	1.18	4.24	2.50	3.50	21.45	.85	20.60	9.2	2.24	6.7	5.6	3.9	13.3	12.8	1.8
014	3.42	4.64	1.17	.43	1.95	4.14	2.50	3.50	21.75	.96	20.79	9.2	2.26	9.3	18.1	2.0	7.8	15.0	-
159	2.81	4.69	.45	.38	2.14	4.34	2.50	3.50	20.81	-	20.81	8.6	2.42	6.6	9.8	3.0	7.5	12.2	1.4
116	4.41	4.53	.80	.35	1.97	1.74	2.50	3.50	19.80	.69	19.11	7.6	2.51	5.4	1.6	4.6	16.6	13.2	1.5
119	2.42	3.59	.89	.32	1.82	1.83	2.50	3.50	16.87	.41	16.46	6.3	2.61	5.3	1.3	4.5	6.8	12.0	-
129	4.82	8.36	.93	.44	2.21	5.27	2.50	3.50	28.03	-	28.03	10.3	2.72	12.5	5.0	10.4	11.6	19.7	-
018	5.09	5.78	.80	.38	2.41	3.47	2.50	3.50	23.93	.29	23.64	8.6	2.75	12.3	21.5	2.1	13.1	25.8	-
229	4.78	5.12	.77	.42	2.53	2.49	2.50	3.50	22.11	1.32	20.79	6.1	3.41	11.5	18.2	2.5	12.4	20.3	-
Average																			
1940	4.18	5.19	.76	.44	2.11	3.12	2.50	3.50	21.80	.65	21.15	10.3	2.05	8.8	11.0	3.9	12.0	17.3	.5
1939	3.96	4.68	.72	.33	2.29	2.94	2.50	3.50	20.92	1.13	19.79	9.9	2.00	8.5	13.2	2.7	11.3	16.2	.2
1938	4.29	4.73	.54	.39	2.32	3.51	2.50	3.50	21.78	.70	21.08	9.3	2.27	9.5	17.5	2.2	11.9	17.5	.4
1937	4.07	4.48	.56	.46	2.05	2.66	2.50	3.50	20.28	1.09	19.19	8.2	2.34	10.5	20.5	2.2	9.8	15.0	.1
1936	3.92	4.00	.74	.26	2.05	3.28	2.50	3.50	20.25	3.35	16.90	5.1	3.31	11.3	24.8	1.5	8.3	14.4	-
1935	4.34	4.06	.64	.34	2.40	2.41	2.50	3.50	20.19	.80	19.39	7.4	2.62	10.1	24.0	1.1	11.6	19.0	-
Six years	4.13	4.52	.66	.37	2.20	2.99	2.50	3.50	20.87	1.29	19.58	8.4	2.33	9.8	18.5	2.3	10.8	16.6	.2

101

Cost per Acre of Producing Alfalfa Hay

Farm No.	Costs						Land	Total	Yield tons	Cost per ton	Hours									
	Man labor	Horse & Tractor	Seed	Manure	Machinery	First Cutting					Second Cutting			Third Cutting						
						Man					Horse	Tractor	% cut	Man	Horse	Tractor	% cut	Man	Horse	Tractor
236	\$1.79	\$1.53	\$1.75	\$1.83	\$1.50	\$3.50	\$11.90	4.3	\$2.77	2.9	5.4	-	100	3.8	6.6	-	100	2.2	3.3	-
017	3.31	2.22	1.75	.96	1.50	3.50	13.24	3.5	3.78	7.8	7.4	-	100	4.6	5.4	.6	100	4.1	5.2	-
014	2.31	1.58	1.75	1.78	1.04	3.50	11.96	2.9	4.12	5.0	7.3	-	100	6.5	8.6	-	-	-	-	-
109	2.27	2.51	1.75	1.55	1.53	3.50	13.11	3.1	4.23	6.0	2.6	1.9	100	3.2	3.5	.9	100	2.1	2.1	.6
119	1.08	1.18	1.75	.49	1.06	3.50	9.06	1.9	4.77	3.9	2.4	1.4	100	1.5	1.4	.2	-	-	-	-
159	.87	1.35	1.75	-	1.09	3.50	8.56	1.6	5.35	2.8	2.7	1.2	100	1.5	1.4	.4	-	-	-	-
239	1.60	1.28	1.75	1.50	1.05	3.50	10.68	1.8	5.93	5.3	7.1	.2	100	1.8	2.6	-	28	.9	.6	.3
179	1.58	1.40	1.75	1.46	1.06	3.50	10.75	1.8	5.97	4.2	5.5	.5	54	1.8	3.3	-	54	1.8	2.9	-
123	1.37	1.06	1.75	3.91	1.04	3.50	12.63	2.0	6.32	4.9	4.7	.6	100	1.9	3.0	-	-	-	-	-
189	.89	.70	1.75	1.50	.55	3.50	8.89	1.4	6.35	4.4	5.7	.3	-	-	-	-	-	-	-	-
129	2.24	1.60	1.75	1.52	1.50	3.50	12.11	1.9	6.37	4.7	6.8	-	100	3.5	4.9	-	100	3.0	4.3	-
018	3.33	2.97	1.75	1.81	1.36	3.50	14.72	2.2	6.69	6.0	10.2	.3	100	6.4	11.5	-	70	5.2	6.3	-
111	1.22	.97	1.75	1.37	.86	3.50	9.67	1.4	6.91	4.3	7.0	-	63	1.8	2.6	-	-	-	-	-
116	1.01	1.41	1.75	1.36	1.04	3.50	10.07	1.0	10.07	3.1	-	1.7	100	1.9	.8	1.0	-	-	-	-
Average																				
1940	1.78	1.55	1.75	1.50	1.16	3.50	11.24	2.2	5.11	4.7	5.3	.6	87	2.9	4.0	.2	39	1.4	1.8	.1
1939	1.44	1.41	1.65	1.54	.93	3.50	10.47	1.3	8.05	4.6	6.3	.4	75	2.7	3.6	.3	0	-	-	-
1938	1.75	1.51	1.65	1.79	1.06	3.50	11.26	2.3	4.90	5.0	7.1	.4	91	3.5	5.3	.2	14	.3	.5	-
1937	1.81	1.48	1.60	1.79	1.06	3.50	11.24	2.1	5.35	6.3	9.2	.3	88	2.8	4.3	.1	14	.2	.3	-
1936	2.50	1.69	1.60	1.44	1.20	3.50	11.93	1.9	6.28	6.6	10.0	.2	96	3.8	6.3	.1	35	2.1	2.9	.1
1935	2.80	1.86	1.50	.75	1.21	3.50	11.62	3.1	3.75	7.6	11.4	.2	90	5.2	7.6	.2	26	1.2	1.7	-
Six years	2.01	1.58	1.63	1.47	1.10	3.50	11.29	2.2	5.13	5.8	8.2	.4	88	3.5	5.2	.2	21	.9	1.2	-

Cost per Acre of Producing Clover and Timothy Hay

Farm No.	Costs							Yield tons	Cost per ton	Hours						
	Man labor	Horse & Tractor	Seed	Manure	Mach- inery	Land	Total			First Cutting			Second Cutting			
										Man	Horse	Tractor	% cut	Man	Horse	Tractor
014	\$1.95	\$1.74	\$1.10	\$1.59	\$1.04	\$3.50	\$10.92	2.3	\$4.75	5.4	11.0	-	100	4.3	6.4	-
028	1.30	1.15	1.10	1.03	.94	3.50	9.02	1.8	5.01	2.8	5.3	.1	78	3.7	5.7	-
139	1.50	1.16	1.10	1.55	1.04	3.50	9.85	1.8	5.47	5.9	9.0	-	100	1.6	2.6	-
123	2.00	1.82	1.10	3.12	1.04	3.50	12.58	2.1	5.99	4.6	4.6	.9	100	5.4	3.9	1.0
018	1.53	1.29	1.10	1.78	1.05	3.50	10.25	1.6	6.41	3.2	6.2	-	100	4.4	6.6	-
229	1.35	1.06	1.10	2.82	1.05	3.50	10.88	1.4	7.77	3.4	5.5	-	100	3.3	5.1	-
159	1.12	.98	1.10	-	.56	3.50	7.26	.9	8.07	5.6	4.8	1.0	-	-	-	-
027	1.38	1.61	1.10	1.42	.93	3.50	9.94	1.1	9.04	4.6	6.3	1.0	77	2.3	3.2	.3
236	1.51	1.27	1.10	1.86	.77	3.50	10.01	1.1	9.10	6.4	9.1	.3	46	1.1	2.2	-
239	1.50	1.70	1.10	1.55	.55	3.50	9.90	1.0	9.90	7.5	7.0	2.0	-	-	-	-
129	2.61	1.85	1.10	1.81	1.05	3.50	11.92	1.2	9.93	9.2	13.1	-	100	3.9	5.3	-
189	.79	.88	1.10	3.39	.55	3.50	10.21	1.0	10.21	3.9	5.7	.6	-	-	-	-
143	.92	1.87	1.10	.77	.98	3.50	9.14	.7	13.06	3.4	3.4	1.6	87	1.2	1.2	.6
<b>Average</b>																
1940	1.50	1.41	1.10	1.74	.89	3.50	10.14	1.4	7.24	5.1	7.0	.6	68	2.4	3.2	.2
1939	1.18	1.02	1.32	1.67	.68	3.50	9.37	1.1	8.52	4.9	6.4	.4	25	1.0	1.7	-
1938	1.32	1.18	1.60	1.88	.73	3.50	10.21	2.3	4.44	5.2	7.8	.5	40	1.4	1.9	-
1937	1.32	1.07	1.85	1.96	.56	3.50	10.26	1.4	7.33	6.5	9.3	.4	3	.1	.1	-
1936	1.70	1.28	1.10	.81	.82	3.50	9.21	2.3	4.00	7.2	11.8	.2	34	1.3	3.2	-
<b>Five years</b>																
	1.40	1.19	1.40	1.61	.74	3.50	9.84	1.7	5.79	5.8	8.5	.4	34	1.2	2.0	-

Cost per Acre of Producing Alfalfa and Timothy Hay

Farm No.	Costs						Yield tons	Cost per ton	Hours											
	Man labor	Horse & Tractor	Seed	Manure	Mach- inery	Land			Total	First Cutting			Second Cutting			Third Cutting				
										Man	Horse	Trac- tor	% cut	Man	Horse	Trac- tor	% cut	Man	Horse	Trac- tor
139	\$1.65	\$1.39	\$1.30	\$1.39	\$1.48	\$3.50	\$10.71	2.2	\$4.87	3.2	5.3	-	100	2.9	4.4	-	100	2.1	4.3	-
143	.94	1.93	1.30	.67	1.01	3.50	9.35	1.8	5.19	3.4	3.5	1.6	94	1.3	1.3	.6	-	-	-	-
159	1.61	2.24	1.30	2.42	1.54	3.50	12.61	2.0	6.30	3.8	3.2	1.3	100	2.4	1.7	1.0	100	1.9	1.9	.5
189	.78	.89	1.30	.53	.55	3.50	7.55	1.0	7.55	3.9	5.2	.7	-	-	-	-	-	-	-	-
179	1.49	1.39	1.30	1.20	1.04	3.50	9.92	1.0	9.92	4.1	5.4	.5	100	3.4	6.1	-	-	-	-	-
<b>Average</b>																				
1940	1.30	1.57	1.30	1.24	1.12	3.50	10.03	1.6	6.27	3.7	4.5	.8	79	2.0	2.7	.3	40	.8	1.2	.1
1939	1.31	1.08	1.25	2.10	.96	3.50	10.20	1.4	7.29	4.2	4.9	.4	67	1.8	2.4	.1	17	.5	.6	-
<b>Two years</b>																				
	1.30	1.33	1.28	1.67	1.04	3.50	10.12	1.5	6.75	4.0	4.7	.6	73	1.9	2.6	.2	28	.6	.9	-

Cost per Acre of Producing Soybean Hay

Farm No.	Costs						Yield tons	Cost per ton	Hours											
	Man labor	Horse & Tractor	Seed	Twine	Manure	Mach- inery			Land	Total	To Harvest			Harvesting						
											Man	Horse	Tractor	Man	Horse	Tractor				
229	\$3.93	\$2.74	\$1.15	\$ -	\$2.15	\$2.00	\$3.50	\$15.47	2.7	\$ 5.73	6.8	7.9	2.0	12.8	9.5	-	-	-	-	-
189	3.17	3.36	3.04	.23	.98	1.40	3.50	15.68	2.4	6.53	3.8	3.1	2.9	12.0	6.6	1.2	-	-	-	-
139	3.55	4.58	2.18	.02	1.33	1.93	3.50	17.09	2.3	7.43	9.9	15.6	4.0	7.9	8.3	.4	-	-	-	-
111	3.91	3.65	1.00	-	2.21	2.00	3.50	16.27	2.0	8.14	8.6	25.3	-	10.9	11.2	-	-	-	-	-
123	2.50	2.88	2.92	.40	2.83	1.40	3.50	16.43	2.0	8.21	3.8	5.2	2.0	8.7	8.0	1.1	-	-	-	-
109	3.02	3.44	1.21	-	2.43	2.00	3.50	15.60	1.6	9.75	6.6	4.2	4.5	8.4	7.6	-	-	-	-	-
018	2.30	3.53	2.50	-	.93	1.40	3.50	14.16	1.2	11.33	5.2	6.0	3.8	6.3	10.5	-	-	-	-	-
179	2.63	3.06	1.35	-	1.93	2.00	3.50	14.47	1.2	12.06	6.4	14.6	1.3	6.8	9.4	.1	-	-	-	-
119	2.91	3.40	1.12	-	.85	2.00	3.50	13.78	1.1	12.53	9.1	12.6	2.8	5.4	7.6	-	-	-	-	-
129	5.82	6.61	.83	-	2.34	2.00	3.50	21.10	1.5	14.07	9.4	9.6	6.0	19.7	21.0	-	-	-	-	-
143	1.85	4.54	2.67	-	4.44	1.40	3.50	18.40	.7	26.28	6.0	3.1	5.0	3.2	2.0	1.2	-	-	-	-
<b>Average</b>																				
1940	3.24	3.80	1.81	.06	2.04	1.77	3.50	16.22	1.7	9.54	6.9	9.7	3.1	9.3	9.2	.4	-	-	-	-
1939	2.86	3.54	1.52	.09	1.82	1.83	3.50	15.16	1.7	8.92	5.7	8.5	2.4	8.6	8.5	.7	-	-	-	-
1935	3.46	3.42	1.76	.14	1.12	1.51	3.50	14.91	1.7	8.77	7.7	19.4	1.2	9.6	11.2	.1	-	-	-	-
<b>Three years</b>																				
	3.18	3.59	1.70	.10	1.66	1.70	3.50	15.43	1.7	9.08	6.8	12.5	2.2	9.2	9.6	.4	-	-	-	-



Cost per Acre of Producing Timothy Hay

Farm No.	Costs						Yield tons	Cost per ton	Hours			
	Man labor	Horse & Tractor	Seed	Manure	Mach-inery	Land			Total	Man	Horse	Tractor
229	\$ .79	\$ .40	\$ .25	\$1.62	\$.54	\$3.50	\$7.10	1.4	\$ 5.07	3.9	4.0	-
028	1.32	.91	.25	.78	.55	3.50	7.31	1.0	7.31	6.6	9.1	-
179	1.34	1.22	.25	1.44	.55	3.50	8.30	.9	9.22	6.7	8.0	.8
018	2.82	2.87	.25	1.81	.55	3.50	11.80	1.2	9.83	14.1	28.8	-
017	.56	.50	.25	2.42	.54	3.50	7.77	.6	12.95	2.8	5.0	-
<b>Average</b>												
1940	1.37	1.18	.25	1.61	.55	3.50	8.46	1.0	8.46	6.8	11.0	.2
1939	.66	.58	.25	1.16	.52	3.50	6.67	.7	9.53	3.3	5.0	.2
1938	1.42	1.26	.75	1.77	.58	3.50	9.28	1.3	7.14	7.1	11.3	.4
1937	1.15	.80	1.30	1.85	.54	3.50	9.14	1.2	7.62	5.7	8.6	-
Four years	1.15	.95	.64	1.60	.55	3.50	8.39	1.1	7.63	5.7	9.0	.2

Cost per Acre of Producing Wild Hay

Farm No.	Costs					Yield tons	Cost per ton	Hours			
	Man labor	Horse & Tractor	Manure	Mach-inery	Land			Total	Man	Horse	Tractor
017	\$1.75	\$1.05	\$ -	\$.55	\$2.00	\$5.35	1.5	\$3.57	8.8	10.5	-
129	.41	.30	-	.55	2.00	3.26	.9	3.62	2.0	3.0	-
109	1.62	1.00	-	.55	2.00	5.17	1.2	4.31	8.1	10.0	-
014	.56	.41	-	.55	2.00	3.52	.8	4.40	2.8	4.1	-
179	1.30	1.05	-	.55	2.00	4.90	.8	6.12	6.5	8.6	.4
189	.75	.65	1.70	.55	2.00	5.65	.6	9.42	3.8	6.5	-
<b>Average</b>											
1940	1.07	.74	.28	.55	2.00	4.64	1.0	4.64	5.3	7.1	.1
1938	1.18	.99	.04	.65	2.00	4.86	1.2	4.05	5.9	9.6	.2
1937	1.08	.98	-	.55	2.00	4.61	.9	5.12	5.4	8.8	.4
1935	1.96	1.15	-	.74	2.00	5.85	1.5	3.90	9.8	14.4	-
Four years	1.32	.97	.08	.62	2.00	4.99	1.2	4.16	6.6	10.0	.2