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From the compilation of cost data on field crops for the five year period 1908-1912 the following material is extracted as being valuable to agricultural experts.

Average Cost per Acre of Field Crops 1908-1912 (Inc. Landlord)

Crop	Cost Per Acre	To cover the cost an acre must yield
Spring Wheat - Stack threshed Fall plowed	$10.78	13 Bushels of wheat
Oats " "	12.02	37 " " oats
Barley " "	11.16	20 " " barley
Rye - Shock threshed	10.83	17 " " rye
Flax " "	10.70	7 " " flax
Potatoes - unfertilized	31.00	70-85 " " potatoes
Corn - cut	14.75	
Corn - husked	14.52	30 " " corn
Tame Hay	7.51	
Wild Hay	6.51	1½-2 tons " hay

NOTE: Five year average farm price - 1908-1912.

HORSE LABOR FACTS
1908-1912

Average hours worked yearly per Horse	1040
" " " daily " "	3.4
" annual cost of maintenance	$94.00
" daily " " "	25 cents
" pounds of grain fed yearly	5210 = 162 bu. oats
" " " roughage fed "	7070 = 3.5 tons

Feed cost is 68 % of the total cost of keep.

Data collected at Northfield (Rice Co.), Marshall (Lyon Co.), Halstead (Norman Co.).

Cost Accounting Section, "U" Farm, St. Paul, Minn.