

Pine Co.

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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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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 acreaage	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 <sup>work</sup> (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  
Asker, 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	15 $\frac{3}{4}$	12 $\frac{1}{2}$	12	13 $\frac{1}{4}$	89 $\frac{3}{4}$	101 $\frac{3}{4}$	78 $\frac{1}{2}$	90	60	77	57	64 $\frac{1}{2}$
Horse hours	87 $\frac{3}{4}$	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	14.26	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 machine 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	-1.98								
Return per hour	.50	None	None	.10								

+Same as 1926. Not computed for 1925.

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 $\frac{3}{4}$	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
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
Gross 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	25 $\frac{1}{2}$	7.76	1.50	2.30	1.25	5.00	17.81	-	17.81	2.0	8.89	
801	8 $\frac{1}{2}$	12 $\frac{1}{2}$	3.57	1.50	2.46	1.25	5.00	13.78	-	13.78	1.2	8.90	
618	11 $\frac{1}{2}$	18 $\frac{1}{2}$	5.07	1.50	1.91	.90	5.00	14.38	.22	14.16	1.4	10.30	
206	13	12 $\frac{3}{4}$	4.76	1.50	2.92	1.25	5.00	15.43	-	15.43	1.5	10.33	
216	17	19 $\frac{1}{2}$	6.47	1.50	6.03	1.25	5.00	20.25	-	20.25	1.8	11.21	
419	12 $\frac{1}{2}$	17 $\frac{1}{2}$	5.19	1.50	4.65	1.25	5.00	17.59	-	17.59	1.5	11.26	
208	7	12 $\frac{3}{4}$	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	18 $\frac{1}{2}$	5.21	1.50	2.95	1.25	5.00	15.91	-	15.91	.8	19.16	
Average of 32 acres		12 $\frac{1}{2}$	16 $\frac{1}{2}$	5.00	1.50	3.02	1.21	5.00	15.73	.08	15.65	1.3	11.72

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Cost Per Acre of Producing Fine 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 $\frac{1}{4}$	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 $\frac{1}{4}$	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 $\frac{1}{4}$	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		Costs					Total cost	Yield	Cost per ton	
	Man	Horses	Labor	Seed	Fertilizer	Machine	Rock picking				Land
119	15 $\frac{1}{2}$	28 $\frac{1}{2}$	7.27	1.36	6.12	1.00	1.18	5.00	21.93	2.3	9.70
214	22 $\frac{3}{4}$	26	8.81	1.67	3.93	1.00	-	5.00	20.41	1.8	11.26
208	9 $\frac{1}{4}$	19 $\frac{3}{4}$	4.74	1.85	-	1.00	-	5.00	12.59	1.1	11.44
812	21	38 $\frac{3}{4}$	9.88	.96	3.84	1.00	-	5.00	20.68	1.4	14.74
306	12 $\frac{3}{4}$	26 $\frac{3}{4}$	9.51	.96	6.58	1.00	2.68	5.00	25.73	1.6	15.89
410	14 $\frac{3}{4}$	33	7.67	4.43	1.73	1.00	-	5.00	19.83	.9	20.26
308	14 $\frac{3}{4}$	27 $\frac{1}{2}$	7.01	2.73	3.71	1.00	-	5.00	19.45	1.0	20.34
113	13 $\frac{1}{2}$	27	6.52	.98	6.62	1.00	2.54	5.00	22.66	1.0	23.83
110	8	17 $\frac{1}{2}$	4.08	1.11	3.37	1.00	.57	5.00	15.13	.6	24.28
213	12 $\frac{1}{2}$	29 $\frac{3}{4}$	6.70	.58	2.84	1.00	.28	5.00	16.40	.7	24.50
607	22	26 $\frac{1}{2}$	6.13	2.80	5.35	1.00	.48	5.00	20.76	.8	27.01
Average of 72 acres											
	12 $\frac{3}{4}$	26 $\frac{1}{2}$	6.58	2.18	4.40	1.00	.54	5.00	19.70	.9	20.75

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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 $\frac{1}{4}$	3.21	.90	2.50	6.61	.07	6.54	1.5	4.50
510	5 $\frac{1}{2}$	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
216	6	7	2.33	.90	2.50	5.73	.22	5.51	1.1	5.12
519	10 $\frac{3}{4}$	14 $\frac{1}{4}$	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
710	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

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

Farm No.	Hours of Labor			Cost									Total cost	Fodder credit	Net cost	Yield	Cost per ton
	Man	Horse	Tractor	Labor	Seed	Twine	Hilling	Manure	Machine	Rock picking	Misc.	Land					
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 $\frac{1}{2}$	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 $\frac{1}{2}$	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	Hay 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 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	Spray	Manure	Machine	Rock rick	Market-ing	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	13.56	.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	134	.43
216	149 $\frac{1}{2}$	84 $\frac{1}{2}$	-	47.54	15.29	.70	13.97	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 $\frac{1}{2}$	21.73	12.26	.20	6.85	2.89	-	-	5.00	48.93	-	48.93	103	.48
108	50 $\frac{1}{2}$	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
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	47 $\frac{1}{2}$	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	24.30	-	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