Table 51. A Standard of Feed, Labor, and Other Costs for the Production of Market Milk in the San Joaquin Valley and Similar Areas. For a production of 310 and a sale of 300 lbs. of milk fat per cow.

	Digestible	Per cent	Quantity	Price	0	6 .
	nutrients.	dig.	or	1		Cost per
• .	pounds	nut-	pounds	per unit	per	lb. m.f.
	per cow rients per cow Dolla				rs	sold Cents
Alfalfa hay	5,000	50	10,000	10.00 T.	50.00	16.7
Concentrates	1,000	75	1,333	1.50 cwt.	20.00	6.6
Silage and green feed	900	15	6,000	4.00 T.	12.00	4.0
Pasture	1,500		3 hd. mo.	2.50	7.50	2.5
Total feed	8,400			2.00	89.50	29.8
Labor			130 hr.	.30 hr.	39.00	13.0
Electric power for milking	3.00	1.0				
Taxes on stock, building			150 kwh. \$ 60	.02 .025	1.50	0.5
Fuel for sterilization			13 gal.	.10	1.30	0.4
Dairy supplies and repair	rs to equipm	nent '		1	2.00	0.7
Veterinary expense and se					2.00	0.7
Cow testing dues (product	tion testing	z)			2.50	0.8
Insurance compensation,	.50	0.2				
General overhead expense	7.00	2.3				
Subtotal, current feed	148.30	49.4				
Credits for income not for	,	<u> </u>				
Cows sold .20 per co	,	ŀ				
Other stock sold		}				
Less, average ann						
NET STOCK INCOME		ŀ				
Manure, 2 tons per						
Total credits to be deducted 11.35						3.8
Net cash costs	136.95	45.6				
		Average		_		
	Original	invest	: "	Deprec-		
	cost	ment Dollars	est	iation		
Land in lots and corrals	12.50	12.50	8			
Dairy buildings	80.00	40.00		2.50		
Dairy equipment	46.00	23.00		3.20		
Av. feed and supplies	27.00	27.00				
Dairy cattle	125.00	125.00				
Total investment	290.50	227.50) [5.70		
Total depreciation	5.70 142.65	The second second				
Net cash and depreciation costs Total interest on investment 11.38						
Total interest on in		anch	11.38		11.38	Annual Control of the
TOTAL THE COOSE OF BLOOD	ice at the i	anon	Čation, and the second		154.03	51.3

The above standard has been computed to fit an efficiently-managed market milk dairy of about 50 cows. In order to provide for a stable production throughout the year, a liberal variety of feeds are provided. The above standard is based on a death loss of 2 per cent and a culling of 20 per cent of the cows. The eleven replacements are raised in the herd, the surplus young stock being sold as little calves at \$2.00 each.

Labor requirements are based upon the use of a milking machine. The feed, labor and other costs cover or include the raising of young stock, there being 0.34 of an animal unit of stock per cow in addition to each cow, or a total of 1.34 animal units per cow.

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Table 53. A Standard of Feed, Labor, and Other Costs for the Production of Manufacturing Milk in the San Joaquin Valley and Similar Areas. For a production of 310 and a sale of 290 lbs. of milk fat per cow.

Digestible nutrients dig. per pe							
Nutrients pounds put punds per cow Dollars Cents		Digestible	Per cent	Quantity	Price	Cost	Cost per
Pounds P		nutrients	dig.	or	per	per	
Alfalfa hay		pounds	nut-	pounds	unit	1 *	sold
Concentrates		per cow	rients	per cow	Doll	ars	Cents
Pasture		5,000	50	10,000	10.00 T	50.00	17.2
Total feed 9,000 31,25 28,0 Labor			75	1,000	1.50 cw t	. 15.00	5.2
Labor Blectric power, lights, milking machine, etc. 100 hr. 30 30.00 10.4		3,250		6.5 hd.mo.	2.50	16.25	5.6
Labor Electric power, lights, milking machine, etc. 40 km .025 1.00 0.3 Taxes on stock, buildings, and equipment \$50 .025 1.25 0.4 Dairy supplies and repairs to equipment \$50 .025 1.25 0.4 Dairy supplies and repairs to equipment \$50 .025 1.25 0.4 Dairy supplies and repairs to equipment \$50 .025 1.25 0.4 Deterinary expense .50 0.2 Cow testing dues .50 0.9 General overhead expense .50 0.9 Subtotal, current cash, labor and feed costs 123.00 42.4 Credits for net stock sales and miscel, income per cow Cows sold .20 per cow at \$45 each 9.00 Calves and other stock sold 11.50 Less, av. annual bull purchases -2.00 NET STOCK INCOME per cow 18.50 Manure 1.00 1.00 Less, total credits other than milk 19.50 -19.50 6.7 Net cash labor and other costs 103.50 35.7 Original Average 5 percent Deprection cost investment interest interest Dairy equipment 20.00 10.00 .50 Dairy equipment 20.00 10.00 .50 1.50 Dairy equipment 20.00 10.00 .50 1.50 Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00 1.00 Total depreciation 3.00 3.00 Total depreciation 3.00 Total depreciation 3.00 Total depreciation 3.00		9,000				81.25	28.0
Taxes on stock, buildings, and equipment \$50 .025 1.25 0.4	1			100 hr.	.30	30.00	
Dairy supplies and repairs to equipment 1.50 0.5			1.00	0.3			
Veterinary expense				\$ 50	.025	1.25	0.4
Cow testing dues 2.50 0.9		s to equipm	ent		•	1.50	0.5
Subtotal, current cash, labor and feed costs 123.00 42.4							0.2
Subtotal, current cash, labor and feed costs 123.00 42.4		•				2.50	0.9
Credits for net stock sales and miscel. income Cows sold .20 per cow at \$45 each Calves and other stock sold 11.50 Less, av. annual bull purchases -2.00 NET STOCK INCOME per cow 18.50 Manure 1.00 Less, total credits other than milk 19.50 -19.50 6.7 Net cash labor and other costs 103.50 35.7 Original Average 5 per cent Depreciation Deliars per cow 1.50			1.7				
Credits for net stock sales and miscel. income per cow Cows sold .20 per cow at \$45 each 9.00	Subtotal, current cash	. labor and	feed cost	zs		123.00	42.4
Cows sold .20 per cow at \$45 each 9.00				;	Dollars		
Calves and other stock sold 11.50 -2.00							
Less, av. annual bull purchases -2.00 18.50 1.00 1.50 1	,						
NET STOCK INCOME per cow 18.50 1.00 1.50				Ì			
Manure		-2.00		·			
Less, total credits other than milk 19.50 -19.50 6.7 Net cash labor and other costs 103.50 35.7 Original Average 5 percent Depreccost investment interest iation Dollars per cow Land in lots and corrals 10.00 10.00 .50 Dairy buildings 60.00 30.00 1.50 1.50 Dairy equipment 20.00 10.00 .50 1.50 Av. feed and supplies 25.00 25.00 1.25 Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00 1.0	NET STOCK INCOME per co	18.50					
Net cash labor and other costs	Manure					i	
Net cash labor and other costs	Less, total credits other than milk					-19.50	6.7
Cost investment interest iation Dollars per cow Dollars per cow Dollars per cow Dollars per cow Dairy buildings 60.00 30.00 1.50 1.50 Dairy equipment 20.00 10.00 .50 1.50 Dairy cattle 130.00 130.00 6.50 Dairy cattle 130.00 130.00 6.50 Dollars per cow Dairy cattle 130.00 10.00 1.25 Dairy cattle 130.00 130.00 1.00	Net cash labor and other	103.50					
Cost investment interest iation Dollars per cow		Original	Average	5 per cent	Deprec-		
Land in lots and corrals 10.00 10.00 .50 Dairy buildings 60.00 30.00 1.50 1.50 Dairy equipment 20.00 10.00 .50 1.50 Av. feed and supplies 25.00 25.00 1.25 Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00	·	cost	investment	int erest	iation		
Dairy buildings 60.00 30.00 1.50 1.50 Dairy equipment 20.00 10.00 .50 1.50 Av. feed and supplies 25.00 25.00 1.25 Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00			Dollars pe	rcow			
Dairy equipment 20.00 10.00 .50 1.50 Av. feed and supplies 25.00 25.00 1.25 Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00	Land in lots and corrals	10.00	10.00	.50			· · ·
Av. feed and supplies 25.00 25.00 1.25	Dairy buildings	60.00	30.00	1.50	1.50		
Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00	Dairy equipment	20.00	10.00	. 50	1.50		·
Dairy cattle 130.00 130.00 6.50 Total investment 245.00 205.00 Total depreciation 3.00 3.00	Av. feed and supplies	25.00	25.00	1.25	*		
Total depreciation 3.00 3.00 1.0		130.00	130.00	6.50			
Total depreciation 3.00 3.00 1.0	Total investment	245.00	205.00				
		3.00	3.00	1.0			
	Total cash costs and de	106.50					
Total interest on investment 10.25 10.25 3.5	Total interest on investment 10.2					10.25	3.5
Net total cost of product at the ranch 116.75 40.2	Net total cost of product at the ranch						40.2

The above standard has been computed to fit an efficiently-managed manufacturing milk dairy of about 25 cows. The basic feeds used are alfalfa hay and irrigated pasture. It is further assumed that about half of the bull calves would be raised for veal and practically all heifers would be raised for sale and for use in replacing the cows sold.

The feed shown above includes that for calves, young stock, and bulls as well as for the cows themselves. Concentrates would include some calf meals. A liberal allowance of feed was provided to cover all needs. At the prices used in the above computation, cost of the product is shown to be above that shown by actual records in the past few years. The efficiency and production assumed are a very little above that shown by recent records. Costs shown by actual records in this area in the last few years have ranged from 30 to 38 cents a pound of milk fat, but feed prices and to some extent wages were below the normal prices assumed above.