

was larger than the sum obtained from the value of cows sold, hides sold, cows used for food and the value of cows on hand December 1, 1927, the resulting figure represented the depreciation. If the last total was larger than the first the resulting figure represented the appreciation.

The same method was used in arriving at appreciation or depreciation of heifers, except that the value of heifers born during the year appears as a charge and the value of heifers that became cows as a credit.

In the case of bulls, range cattle and veals, the value of those born during the year was included the same as heifers.

Based on average inventories, the depreciation per cow for the year in the various districts was as follows: Jacksonville \$7.01, Miami \$22.40, Tampa \$13.84, St. Petersburg \$16.28, Orlando \$15.37, and Ocala \$3.34.

Heifers appreciated in value in all districts and herd bulls in all districts except St. Petersburg.

#### DIRECT MAN LABOR ON COWS

Direct labor on cows was classified under three heads: milking, feeding and other labor (Table LXIV). Milking represented the following percentages of the total labor on cows in the various districts: St. Petersburg 51, Ocala 58, Jacksonville 59, Tampa 60, Miami 63 and Orlando 69.

The percentages of total labor used in feeding were: Tampa 6, Miami and St. Petersburg 7, Jacksonville 8, Orlando and Ocala 12.

Other labor on cows represented the following percentages of the total labor on cows in the several districts: Orlando 19, Miami and Ocala 30, Jacksonville 33, Tampa 34 and St. Petersburg 42.

The number of man hours used per cow ranged from 121 in the Miami district to 172 in the Ocala district. It will be noted that in the districts where the herds were larger, fewer hours per cow were spent on their care. The only exception was that more hours of labor were used per cow on the larger herds found in the Jacksonville district than on the smaller herds found in the Orlando district.

In addition to man labor on cows, the combined cost of horse and truck labor for feeding was 7 cents per head and horse labor used for other purposes in caring for cows amounted to \$1.13 per head in the Jacksonville district. The cost of horse labor used in caring for cows in the Miami district was \$1.65 per head; and