

periods. Sometimes customers were unable to meet their obligations, others moved away and the result was that bills were unpaid. These bills which were classed as bad debts, ranged from 7 to 31 cents per hundredweight for milk retailed in the different districts.

#### BUILDINGS USED FOR COWS

Dairy barns in Florida are used primarily for milking and feeding the herd, since the cows are out on pasture or in lots adjoining the barn at most other times. The herd bull as a rule is on pasture with the cows or in a separate lot, and heifers are usually on pasture, so in all districts the total building cost was charged to cows, except Ocala, where 8 percent of the building charge went to other cattle.

The percentages of total building costs represented by interest were as follows for the several districts: Ocala 56, Jacksonville 45, St. Petersburg and Orlando 44, Tampa 43, and Miami 37 percent.

The depreciation charges in percentage of total building costs were: Orlando 46, Jacksonville 44, Miami 43, St. Petersburg 42, Ocala 35, and Tampa 33.

Cash rent of buildings in the Jacksonville district was 4 percent, in the St. Petersburg district 5 percent, in the Miami district 6 percent, and in the Tampa district 17 percent of the total cost.

Total building cost per cow ranged from \$3.38 in the Tampa district to \$5.26 in the Ocala district (Table LXX).

TABLE LXX.—COST OF BUILDINGS USED FOR COWS ON 249 FLORIDA DAIRY FARMS, 1927.

District	Jacksonville	Miami	Tampa	St. Petersburg	Orlando	Ocala
Number of farms	64	36	58	24	38	29
Item	Cost per farm	Cost per farm	Cost per farm	Cost per farm	Cost per farm	Cost per farm
Interest at 7 percent.....	\$ 83.16	\$175.75	\$ 82.62	\$ 70.88	\$ 49.87	\$ 42.86
Insurance.....	2.84	40.67	.14	3.50	3.58	.....
Taxes.....	4.33	23.06	9.34	7.04	2.79	5.69
Depreciation.....	82.20	204.86	64.81	68.12	51.97	26.86
Repairs, materials.....	4.33	5.14	2.47	2.79	3.92	1.62
Repairs, hired labor.....	1.95	.....	1.21	2.08	.....	.....
Cash rent.....	7.74	27.44	33.55	7.92	.32	.11
Total cost.....	\$186.55	\$476.92	\$194.14	\$162.33	\$112.45	\$ 77.14
Cost per cow.....	\$ 4.06	\$ 4.98	\$ 3.38	\$ 3.44	\$ 4.36	\$ 5.26