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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

LIVESTOCK COSTS AND RETURNS

From  
Data Secured in 1937  
on the

FARM ACCOUNTING ROUTE

in

WINONA COUNTY, MINNESOTA

By

G. A. Sallee, G. A. Pond  
F. E. Wetherill, Routeman

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Mimeographed Report No. 99  
Division of Agricultural Economics  
University Farm  
St. Paul, Minnesota  
June, 1938

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SOURCE OF DATA

Method of Study

A study of the organization and management of a selected group of farms in Winona County was started on March 1, 1935. This study is being conducted under the supervision of the Division of Agricultural Economics of the University of Minnesota in cooperation with the Bureau of Agricultural Economics of the United States Department of Agriculture. Farms which were representative of the better managed farms of the area\* were chosen with the aid of the county agricultural agent, Mr. H. C. Pedersen. The farmers cooperating in this study keep a complete record of cash receipts and expenses, a daily record of the labor used on each crop and class of livestock, and a record of farm produce used in the house. These records are checked at least twice per month by a field man and supplemented with inventories, feed records, reports of cropping practices and yields, and other significant facts about the farm business. The data collected are sent to the central office at University Farm, St. Paul, where a detailed set of records for each farm is kept. From these records, this report on livestock costs and returns for 1937 was prepared.

METHODS OF COMPUTING AND PRESENTING DATA

The comparative costs and returns for each of the different classes of livestock maintained in 1937 are presented in this preliminary report. All data are shown on the basis of a standard unit such as one head or 100 pounds gain in weight. Both quantities--pounds of feed, days of pasture, man and horse hours, pounds produced, etc.--and money costs and returns are shown. The amounts of feed, with the exception of pasture, are given in pounds rather than in bushels or tons. All corn has been reduced to a shelled corn basis. The man hours include both regular daily chore labor and irregular labor such as tending sick animals, marketing livestock and livestock products, and hauling feed and bedding. The horse hours likewise include both regular and irregular work.

Local prices were used, insofar as possible, in determining the costs and returns. Marketable feeds were charged at local prices and non-marketable feeds on a comparative-feeding-value basis. No charge was made for straw or for corn stalk pasture. Man labor was figured at 20 cents per hour and horse work was charged to the individual farm at the rate determined for the farm. The shelter charge was

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\*For a description of the area and of the farms studied, see Division of Agricultural Economics Mimeographed Report No. 81, A Preliminary Report of Crop Production Costs in 1936 in Winona County, Minnesota.

Note: Completion of this project was made possible by workers supplied on Federal Students' Work Project, 1937-38, Project No. 88-90, and Project No. 4841, Sub-Project 420, Minnesota Works Progress Administration. Sponsor: University of Minnesota.

based on the annual cost of the buildings housing livestock, prorated on the basis of the space occupied. The equipment charge is based upon the annual cost of the particular equipment used by that class of livestock. The expense for portable brooder houses and hog houses has been included in the equipment charge and omitted from the shelter charge. The equipment charge also includes a charge for the use of the auto and truck in connection with the livestock work. Interest has been calculated at five per cent on the average of the beginning and ending inventories. Miscellaneous cash costs include such cash expenses as veterinary fees, medicine, salt, minerals, fuel for brooders, incubators, and tank heaters, horseshoeing, sheep-shearing, etc. In arriving at the manure credit, consideration was given to the kind and the amount of feed consumed and the proportion of the fertilizing elements returned in the manure. Credit was allowed for manure produced, regardless of whether or not it was utilized.

The value of livestock production was determined by adding the sales, the products used in the house and the ending inventory and then deducting from this sum the sum of the beginning inventory and purchases. In the case of the different classes of cattle, transfers from one group to another were considered the same as purchases and sales. The weight produced was calculated in the same manner as the value produced except that weights were used instead of values.

In studying the tables and in considering the income from livestock, one should keep in mind that these are comparative figures and represent charges which are not all actual cash expenses. The feed, man labor, horse work, use of buildings and equipment, and interest on the investment have been charged to the enterprise, although they may represent very little direct cash outlay. Therefore, a minus return means that the particular class of livestock has failed to pay the usual market prices charged for the different factors. There may be no other more profitable alternative use for the buildings, much of the labor, or for the non-marketable feeds. A return above the price of marketable feeds and cash expenses may justify continued production although these figures fail to show a gain.

The returns have been expressed in several ways. The gain is the amount left after deducting all the charges listed in the table. The return over feed cost is what is left after deducting the feed cost from the value of the product, excluding manure. In other words, the return over feed cost and the manure are what the farmer has to pay him for his labor, the horse work, shelter, equipment, interest and miscellaneous cash costs. The return per hour represents what the enterprise returned for each hour of man labor used by it, after all charges except labor had been deducted. In each case, a minus (-) indicates a failure to meet the particular expenses involved. The individual farm figures have been arranged in order of increasing cost or decreasing returns, so that the farm with lowest cost or the greatest return appears at the top of the table. In this way, each cooperator may quickly see how he compared with the other cooperators.

### Cattle

Cows: The costs and returns are for cows only. They neither include any feed or expense for the bull nor any credit for calves born. Due to the fact that calves were in some cases allowed to nurse for a short time, it was necessary to estimate their consumption of whole milk while nursing. It was assumed that the calves that were nursing received two gallons of milk per day. The value of the dairy products fed includes all milk and skimmilk fed to calves as well as to the other classes of livestock. The butterfat per cow was calculated by dividing the total butterfat utilized (including that sold, used in the house, and fed to livestock) by the average number of cows in the herd.

Other Cattle: Other cattle include all cattle except the cows. The data for the herds where calves were raised only for replacement or for sale as veal or breeding stock are placed in one group; the data for the herds where some cattle, raised or purchased, were fattened for sale as beef are placed in another.

All Cattle: Expenses and returns per unit of all cattle, including cows and other cattle, are presented. In these statements one cow, one bull, one feeder steer or heifer, or two head of other cattle are considered as one unit. Any milk used by calves is included in the feed and in the credit for dairy products fed to livestock.

#### Sheep

In the tables for sheep, the number of head is the average number of mature head for a year when two lambs up to six months of age are considered as one mature sheep. The fleece weight was calculated by dividing the total clip by the number of sheep sheared. The per cent death loss is based on the total number of sheep and lambs, regardless of the length of time that they were on the farm. The lambs raised per ewe is the number of lambs raised to six months of age divided by the number of ewes at lambing time.

#### Hogs

The number of pigs per litter was calculated by adding together the number of pigs raised to six months of age and those that were sold or butchered at an earlier age. This sum was divided by the number of litters farrowed. The average market weight and the price received per hundred pounds are based on the total sales of hogs and pigs. The pounds of hogs produced include any gain in weight of breeding hogs and likewise the expenses include the cost of maintaining the breeding herd. In the table of money costs and returns, the gain is the difference between the net expenses per hundred pounds and the selling price. It does not include any receipts from corn-hog benefit payments. The return over feed is the difference between the feed cost and the selling price.

#### Chickens

The data for chickens are presented on the basis of one hundred hens. In a few instances, a small number of ducks or geese were raised. In such cases, the feed, labor and other expenses, and the receipts for ducks and geese are included. Portable brooder houses were considered as equipment in arriving at the costs for shelter and equipment. The division of the costs between the production of eggs and the production of poultry was made on the basis of the income from each.

#### Work Horses

Average costs per work horse and per hour of the horse work are presented. Feed labor and other expenses on colts and unbroken horses are omitted from these statements.

#### Tractors

The number of hours tractors were operated and the cost per hour of operation are presented in this report for both two-plow and three-plow tractors. The labor of the regular farm workers used in servicing and repairing is charged at twenty cents per hour. The use of the automobile, truck and horses in repairing or servicing is charged at the rates found on the farms studied. Miscellaneous cash costs include the cash cost of repairing, parts, etc. Interest is calculated on the average of the beginning and ending inventories.

#### Trucks

The labor charge for trucks is the value, at twenty cents per hour, of the time the regular farm workers spent in repairing and servicing the trucks. It also includes a charge for any use of horses or automobile in repairing the truck. Miscellaneous cash costs include the cost of the license, repairs, parts, tires, insurance and similar items. The miles driven are based on a check of the speedometer reading at the beginning and end of the year.

#### Automobiles

The cost of automobile operation is calculated in the same manner as the cost of truck operation.

Factors of Cost and Return per Cow, 1937

Farm no.	Lbs. B.F.	Pounds of Feed									Pasture days	Hours		Total Nutrients Fed <sup>+</sup>		Price rec. per lb. B.F.	Value of Dairy Products			
		Corn grain	Small conc.	Other conc.	Legume hay	Other hay	Fodder and stover	Silage	Total conc.	Total roughage*		Man	Horse	Per cow	Per lb. B.F.		Sold	Used	Fed	
239	323	344	1360	767	1708	-	-	6519	2471	3881	140	187	1.9	3754	11.6	47.0	\$138.40	\$4.91	\$20.24	
040	277	300	1225	97	2982	230	61	4952	1622	4924	146	253	6.6	3681	13.3	38.7	101.04	5.47	14.89	
041	327	481	804	994	2057	617	484	4448	2279	4641	152	162	8.0	3905	11.9	34.0	107.85	3.45	24.06	
127	198	382	636	115	2241	686	986	4789	1133	5509	162	67	6.7	3463	17.5	37.5	62.95	6.27	15.08	
162	280	208	639	651	2496	287	566	8021	1498	6023	123	150	9.4	4055	14.5	36.5	96.08	3.52	21.46	
223	250	306	430	88	3228	-	384	5772	824	5536	124	174	1.7	3382	13.5	37.3	89.09	1.85	14.53	
136	326	748	519	498	5383	-	290	11550	1765	9523	114	196	4.1	6164	18.9	37.9	116.19	6.14	24.44	
249	226	181	765	169	3904	-	-	7616	1115	6443	152	103	4.9	4118	18.2	36.6	79.58	1.80	16.91	
027	152	83	233	31	2228	261	130	4990	347	4282	138	64	1.8	2390	15.7	36.5	47.54	4.20	12.82	
242	280	194	798	398	2455	1872	-	6394	1390	6458	148	196	8.4	4197	14.9	37.2	100.86	2.09	20.71	
172	163	-	753	187	2493	16	-	5056	940	4194	117	86	4.5	2801	17.2	36.6	55.51	2.25	9.82	
202	224	513	570	275	2336	1394	-	7496	1358	6229	137	80	2.5	4216	18.8	38.0	77.19	3.18	17.44	
029	220	207	471	271	3536	335	-	5340	949	5651	154	162	6.7	3541	16.1	37.8	76.27	4.07	16.86	
122	199	110	902	122	3284	212	447	6645	1134	6158	132	136	4.4	3933	19.7	37.6	69.27	2.30	15.35	
182	182	114	282	65	2575	87	326	5924	461	4963	146	122	1.0	2797	15.4	37.6	61.44	4.76	11.97	
132	194	-	1118	259	3897	-	510	4829	1377	6016	126	80	.4	3945	20.3	37.0	66.79	3.54	13.15	
142	193	-	668	478	3919	-	-	3366	1146	5041	134	105	2.2	3401	17.6	37.6	65.85	4.21	13.98	
031	181	156	162	24	2612	582	304	4877	342	5124	158	132	3.9	2804	15.5	37.6	62.27	5.73	12.40	
131	230	187	806	261	2846	587	223	6550	1254	5839	125	149	4.5	3807	16.5	37.3	80.94	3.89	13.25	
134	154	164	348	204	2195	875	-	3746	716	4319	128	110	.4	2669	17.3	37.0	50.26	5.02	11.88	
124	151	-	26	-	1644	458	905	5829	26	4950	160	130	.9	2417	16.0	37.4	47.44	4.84	15.55	
152	261	106	1671	579	4415	-	856	5686	2356	7166	130	161	6.8	5166	19.8	36.5	90.43	4.79	18.05	
192	193	-	321	9	3703	501	-	5153	330	5922	143	180	6.6	3245	16.8	36.4	63.72	5.17	15.41	
030	226	37	835	150	1769	1038	888	6988	1022	6024	133	176	3.7	3650	16.2	30.6	63.82	3.97	16.49	
129	183	460	986	-	1442	1289	1613	-	1446	4344	140	190	1.2	3037	16.6	37.6	60.76	3.98	17.17	
<b>Avg.</b>																				
1937	224	211	693	268	2854	453	359	5701	1172	5566	138	142	4.1	3622	16.2	37.3	77.26	4.06	16.15	
1936	207	187	677	229	2983	283	260	5908	1093	5495	168	140	5.2	3464	16.5	36.5	69.73	4.17	15.22	
1935	189	86	323	214	1633	396	230	6311	623	4363	142	126	3.9	2625	14.1	33.1	54.93	4.18	11.70	

\*Hay, fodder and stover plus one-third of silage.

+Exclusive of pasture.

Cost and Return per Cow, 1937

Farm no.	Costs									Credits			Net cost	Value of dairy products	Gain	Return	
	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest	Misc. cash	Depreci-ation	Total	Manure	Appreci-ation	Total				Over	Per feed hour
239	\$54.84	\$37.41	\$.16	\$3.54	\$15.90	\$3.28	\$3.13	\$3.83	\$122.09	\$4.42	\$ -	\$4.42	\$117.67	\$163.55	\$45.88	\$104.88	44
040	45.47	30.55	.61	5.51	1.51	2.98	2.79	-	89.42	4.33	2.55	6.88	82.54	121.40	38.86	78.48	45
041	55.62	32.34	.97	12.13	5.01	2.89	.66	-	109.62	4.61	4.77	9.38	100.24	135.36	35.12	84.51	42
127	38.64	13.46	.53	4.10	1.98	3.18	.13	-	62.02	3.87	8.06	11.93	50.09	84.30	34.21	53.72	71
162	48.80	29.89	1.06	18.09	2.18	3.02	3.78	-	106.82	4.76	10.73	15.49	91.33	121.06	29.73	82.99	70
223	36.50	34.86	.26	4.07	2.18	2.86	.10	-	80.83	4.07	.19	4.26	76.57	105.47	28.90	69.16	36
136	71.38	39.26	.43	7.77	6.80	3.59	2.23	-	131.46	7.59	4.82	12.41	119.05	146.77	27.72	80.21	34
249	50.48	20.68	.53	7.42	2.02	2.91	.83	-	84.87	5.00	6.94	11.94	72.93	98.29	25.36	54.75	44
027	24.74	12.85	.12	4.43	1.66	1.90	.24	-	45.94	2.91	1.31	4.22	41.72	64.56	22.84	41.13	56
242	50.44	39.10	.82	5.94	1.78	2.72	1.56	3.25	105.61	4.74	-	4.74	100.87	123.66	22.79	69.97	32
172	33.19	17.15	.34	1.91	.79	2.26	.13	-	55.77	3.36	5.81	9.17	46.60	67.58	20.98	40.20	44
202	43.04	16.07	.25	11.37	5.31	2.42	1.68	1.97	82.11	4.73	-	4.73	77.38	97.81	20.43	52.80	45
029	39.82	30.32	.67	6.38	6.19	2.10	.90	-	86.38	4.38	4.58	8.96	77.42	97.20	19.78	61.96	33
122	43.06	27.22	.40	6.82	3.26	2.06	3.11	-	85.93	4.64	11.59	16.23	69.70	86.92	17.22	55.45	32
182	29.11	24.36	.07	8.03	2.31	2.61	.21	-	66.70	3.44	2.25	5.69	61.01	78.17	17.16	51.31	34
132	47.87	16.07	.03	4.81	5.59	2.06	.27	-	76.70	4.83	2.81	7.64	69.06	83.48	14.42	38.42	38
142	41.30	21.00	.20	5.12	5.08	2.35	.40	-	75.45	4.25	.92	5.17	70.28	84.04	13.76	43.66	33
031	27.65	26.49	.21	8.04	1.35	2.89	.39	4.30	71.32	3.33	-	3.33	67.99	80.40	12.41	48.45	29
131	42.85	29.77	.39	7.77	4.74	3.04	3.39	-	91.95	4.48	1.72	6.20	85.75	98.08	12.33	56.95	28
134	28.90	21.91	.04	8.76	2.27	2.02	.52	-	64.42	3.21	4.06	7.27	57.15	67.16	10.01	42.32	29
124	22.61	26.11	.12	6.42	1.99	2.65	.61	.28	60.79	2.93	-	2.93	57.86	67.83	9.97	44.94	28
152	62.14	32.26	.77	11.16	4.39	2.97	.62	-	114.31	6.27	2.56	8.83	105.48	113.27	7.79	53.69	24
192	34.12	35.93	.77	9.42	3.55	2.25	1.20	-	87.24	4.01	4.43	8.44	78.80	84.30	5.50	54.61	23
030	38.32	35.12	.43	4.64	3.56	3.04	1.15	-	86.26	3.89	.40	4.29	81.97	84.28	2.31	46.36	21
129	35.83	38.04	.15	5.39	5.31	2.82	.34	-	87.88	2.88	.48	3.36	84.52	81.91	-2.61	46.56	19
<b>Avg.</b>																	
1937	41.87	27.53	.41	7.16	3.87	2.67	1.22	-	84.73	4.28	2.69	6.97	77.76	97.47	19.71	58.29	34
1936	37.49	28.11	.52	7.25	4.06	2.43	1.24	-	81.10	3.75	.42	4.17	76.93	89.12	12.19	52.05	29
1935	27.57	25.23	.32	7.83	3.89	2.19	1.04	-	68.07	2.61	2.26	4.87	63.20	70.81	7.61	45.50	26

**Factors of Cost per Head of Other Cattle,\* 1937**

Farm No.	Pounds of Feed								Total conc.	Total roughage <sup>+</sup>	Whole milk	Skim-milk	Pasture days	Hours	
	Corn	Small grain	Other conc.	Legume hay	Other hay	Fodder & stover	Silage	Man						Horse	
<u>Dairy Herds</u>															
124	-	37	-	642	256	182	2782	37	2007	314	3512	128	18.2	.1	
131	52	407	41	1620	76	135	1878	500	2457	85	2894	74	18.4	2.1	
127	9	148	-	768	290	444	1484	157	1997	210	1081	98	14.0	2.0	
031	35	159	1	872	374	158	2518	195	2243	47	1158	121	20.4	2.0	
239	80	278	112	1262	-	-	1746	470	1844	343	1958	78	21.0	1.2	
152	56	499	-	1932	42	751	1763	555	3313	60	1882	114	22.8	1.8	
030	35	80	-	1321	681	222	2336	115	3002	286	2047	76	31.5	1.6	
041	32	151	38	454	819	666	1272	221	2363	54	3110	135	20.5	2.9	
162	32	408	43	1380	137	433	1943	483	2598	131	2572	64	27.1	.8	
182	27	167	-	309	359	323	1827	194	1600	180	1835	148	12.8	.4	
172	-	278	6	1133	75	-	2769	284	2131	121	1138	96	15.5	1.8	
040	165	602	-	1710	199	-	1700	767	2476	126	2668	83	25.4	1.9	
029	-	398	-	1628	153	157	2948	398	2921	334	2264	117	28.3	2.7	
027	18	543	-	1851	-	314	1824	561	2773	1996	3138	20	52.8	1.0	
249	26	362	15	2644	10	-	1987	403	3316	114	1369	98	15.8	2.6	
142	-	75	6	1524	50	-	1923	81	2215	306	2526	125	17.1	1.4	
242	94	363	33	532	1520	-	2383	490	2846	125	1398	96	21.5	5.9	
202	72	375	51	1448	416	98	2486	498	2791	404	1112	134	14.3	1.2	
192	-	316	-	1488	442	-	2227	316	2672	131	2052	92	22.0	3.3	
136	94	282	116	2060	-	234	3164	492	3349	107	1819	100	22.2	1.2	
<hr/>															
<b>Avg.</b>															
1937	42	296	23	1329	295	206	2148	361	2546	274	2077	100	22.1	1.9	
1936	41	254	26	1234	306	132	2177	321	2298	273	2152	124	22.9	2.1	
1935	11	217	33	581	244	89	3070	261	1937	275	1909	111	18.2	1.5	
<hr/>															
<u>Milk-and-Beef Herds</u>															
134	-	70	-	573	433	-	3030	70	2016	68	872	128	10.4	.2	
129	132	863	-	612	994	516	-	995	2122	210	2711	75	21.6	.3	
122	13	297	9	1303	-	240	2878	319	2502	165	986	116	18.4	2.8	
132	392	284	15	2058	141	368	2246	691	3316	41	722	122	7.2	.1	
223	474	307	-	1801	-	1018	2500	781	3652	64	1312	21	15.7	.6	
<hr/>															
<b>Avg.</b>															
1937	202	364	5	1269	314	428	2131	571	2721	110	1321	92	14.7	.8	
1936	84	187	6	1304	94	286	1989	277	2347	155	818	135	15.4	1.2	
1935	152	95	8	760	111	460	2349	255	2114	220	837	121	11.0	.9	

\*All cattle except cows.

<sup>+</sup>Hay, fodder and stover plus one-third of silage.

Cost and Return per Head of Other Cattle, 1937

Farm no.	Costs									Manure credit	Net cost	Value of product	Gain*	Return	
	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest	Misc. cash	Total	Over feed <sup>+</sup>					Per man hour	
<u>Dairy Herds</u>															
124	\$21.56	\$3.63	\$ -	\$1.29	\$.01	\$1.60	\$.20	\$28.29	\$2.13	\$26.16	\$35.60	\$9.44	\$14.04	\$.72	
131	25.60	3.68	.19	4.28	.49	1.58	3.94	39.76	2.36	37.40	43.46	6.06	17.86	.53	
127	15.98	2.81	.16	3.50	.05	1.27	.08	23.85	1.33	22.52	28.28	5.76	12.30	.61	
031	16.47	4.08	.11	5.13	-	1.28	.16	27.23	1.48	25.75	29.76	4.01	13.29	.40	
239	27.02	4.20	.11	1.06	.07	2.30	.23	35.99	1.91	33.08	36.27	3.19	9.25	.35	
152	25.47	4.55	.21	6.52	.14	1.68	.33	38.90	2.57	36.33	39.01	2.68	13.54	.32	
030	23.35	6.30	.18	3.79	.06	1.65	.18	35.51	1.96	33.55	35.42	1.87	12.07	.26	
041	19.25	4.10	.36	10.61	.15	1.13	.03	35.63	1.53	34.10	34.14	.04	14.89	.20	
162	25.55	5.42	.09	6.52	.31	2.05	.59	40.53	2.24	38.29	38.27	-.02	12.72	.20	
182	15.86	2.56	.03	4.30	-	.97	.11	23.83	1.16	22.67	22.44	-.23	6.58	.18	
172	18.33	3.10	.13	4.99	.06	1.31	.13	28.05	1.60	26.45	24.18	-2.27	5.85	.05	
040	29.42	5.09	.18	5.70	.09	2.02	.20	42.70	2.52	40.18	35.80	-4.38	6.38	.03	
029	28.25	5.67	.27	7.15	.47	1.39	.21	43.41	2.37	41.04	35.89	-5.15	7.64	.02	
027	50.02	10.57	.06	21.80	2.54	1.14	.15	86.28	3.24	83.04	77.86	-5.18	27.84	.10	
249	29.08	3.16	.28	2.80	.02	1.76	.07	37.17	2.69	34.48	28.92	-5.56	-.16	None	
142	23.66	3.42	.13	3.11	.16	1.27	.06	31.81	1.94	29.87	23.89	-5.98	.23	None	
242	23.70	4.30	.58	2.35	.11	1.53	.23	32.80	1.77	31.03	18.90	-12.13	-4.80	None	
202	28.11	2.86	.13	4.50	.32	1.26	.58	37.76	2.16	35.60	23.07	-12.53	-5.04	None	
192	24.39	4.40	.38	8.66	.16	1.45	.51	39.95	2.09	37.86	18.33	-19.53	-6.06	None	
136	30.32	4.44	.13	2.84	.22	2.07	.16	40.18	2.67	37.51	15.96	-21.55	-14.36	None	
<u>Avg.</u>															
1937	25.07	4.42	.19	5.54	.27	1.54	.41	37.44	2.09	35.35	32.27	-3.08	7.20	.06	
1936	22.53	4.58	.20	5.22	.05	1.62	.41	34.61	1.94	32.67	30.02	-2.65	7.49	.09	
1935	19.47	3.64	.13	5.91	.21	1.34	.26	30.96	1.50	29.46	28.86	-.60	9.39	.17	
<u>Milk-and-Beef Herds</u>															
134	13.60	2.08	.03	6.24	.07	1.54	.07	23.63	1.16	22.47	20.53	-1.94	6.93	.01	
129	28.78	4.33	.04	2.42	-	1.56	.05	37.18	2.10	35.08	30.41	-4.67	1.63	None	
122	20.33	3.68	.25	1.32	.25	1.24	.39	27.46	1.81	25.65	19.81	-5.84	4.52	None	
132	24.42	1.44	.01	3.18	.02	1.30	.24	30.61	2.51	28.10	19.74	-8.36	-4.68	None	
223	36.44	3.14	.08	2.54	.07	1.34	.05	43.66	2.67	40.99	25.61	-15.38	-10.83	None	
<u>Avg.</u>															
1937	24.71	2.94	.08	3.24	.08	1.40	.16	32.51	2.05	30.46	23.22	-7.24	-1.49	None	
1936	19.82	3.08	.10	3.95	.09	1.52	.25	28.81	1.74	27.07	24.34	-2.73	4.52	.02	
1935	16.35	2.80	.07	4.63	.16	1.17	.13	24.71	1.39	23.32	27.55	4.23	11.20	.58	

\*A minus (-) indicates a loss.

+A minus (-) indicates a failure of the value of the product to equal the cost of feed.

Factors of Cost per Unit of All Cattle\* 1937

Farm no.	Pounds of Feed											Pasture days	Hours	
	Corn	Small grain	Mill feeds	Legume hay	Other hay	Fodder & stover	Silage	Milk	Skim-milk	Total conc.†	Total roughage‡		Man	Horse
<u>Dairy Herds</u>														
239	270	1042	558	1934	-	-	5281	235	1341	2133	3694	144	132	2.1
040	300	1191	72	3014	264	45	4478	59	1239	1779	4816	147	126	5.9
127	220	478	64	1886	624	919	3900	175	903	941	4729	173	49	5.4
041	329	617	457	1625	866	763	3712	37	3377	1972	4491	189	117	7.1
027	79	296	29	2314	238	167	4829	303	476	534	4329	128	67	1.8
162	147	701	414	2565	278	679	6246	106	2066	1624	5604	123	109	6.2
124	-	44	-	1513	291	708	5733	229	2558	508	4423	194	96	.6
249	136	741	121	4310	7	-	6297	76	911	1163	6416	164	78	5.0
131	153	795	192	2939	417	236	5412	63	2128	1505	5396	131	105	4.3
172	-	679	185	2394	63	-	5184	84	789	1010	4185	143	66	4.2
029	149	553	155	3501	323	84	5421	179	1457	1130	5715	174	124	6.3
031	131	204	17	2348	624	304	4874	26	637	462	4901	180	106	3.9
182	89	298	39	1787	329	445	4971	139	1415	687	4218	202	83	.9
152	106	1428	-	4159	27	997	4898	38	3501	2124	6816	158	122	5.7
142	-	515	340	3686	29	-	3465	173	1434	1123	4871	166	84	2.4
202	569	621	220	4426	1328	97	10309	257	708	1571	9287	277	63	2.5
242	187	756	181	1878	2275	-	5653	94	1549	1398	6037	162	134	9.5
030	46	617	77	1964	1139	738	6154	170	1379	998	5892	136	138	3.5
136	527	524	391	4793	-	347	9376	78	1318	1675	8265	142	136	3.4
192	-	430	56	3350	635	-	4780	98	1536	758	5578	156	125	6.4
<b>Avg.</b>														
1937	172	626	178	2819	488	326	5549	131	1536	1254	5483	164	103	4.4
1936	178	597	179	2651	403	306	5502	176	1596	1249	5194	204	126	5.5
1935	68	351	172	1258	461	199	6510	171	1450	861	4088	166	99	4.1
<u>Milk-and-Beef Herds</u>														
122	75	766	79	2973	123	456	6211	134	805	1076	5622	172	94	4.9
134	62	203	77	1418	774	-	4537	70	899	504	3704	181	52	.4
223	526	423	32	2740	-	1032	4266	56	1153	1182	5194	63	76	1.1
132	374	556	81	2953	134	481	3370	39	688	1132	4692	149	27	.3
129	369	1273	-	1320	1552	1334	-	175	2261	2048	4206	141	125	1.0
<b>Avg.</b>														
1937	281	644	54	2281	517	661	3677	95	1161	1188	4685	141	75	1.5
1936	261	532	67	3248	119	399	5118	152	916	1038	5473	223	67	2.9
1935	192	262	32	1816	249	607	5044	191	872	663	4352	201	65	2.1

\*One cow, bull or feeder or two head of other cattle considered as one unit. †Total concentrates include corn, small grain, mill feeds, one one-sixth of the weight of milk and skimmilk. ‡Total roughages include legume hay, other hay, fodder and stover and one-third the weight of silage.

Cost and Return per Unit of All Cattle, 1937

Farm no.	Costs								Manure credit	Net cost	Product			Gain*	Return	
	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest	Misc. cash	Total			Live-stock	Dairy	Total		Over feed	Per man hr.
<u>Dairy Herds</u>																
239	\$52.87	\$26.32	\$.18	\$2.95	\$10.01	\$3.63	\$2.12	\$98.08	\$4.08	\$94.00	\$22.45	\$102.48	\$124.93	\$30.93	\$72.06	\$.44
040	47.51	25.13	.54	6.75	1.17	3.16	2.17	86.43	4.39	82.04	18.49	90.49	108.98	26.94	61.46	.41
127	34.81	9.82	.43	5.21	1.14	2.82	.14	54.37	3.26	51.11	28.09	46.83	74.92	23.81	40.11	.68
041	48.70	23.47	.87	14.99	3.31	2.61	.45	94.40	3.99	90.41	26.35	86.53	112.88	22.47	64.19	.39
027	30.15	13.33	.12	7.35	1.90	1.90	.25	55.00	3.15	51.85	13.01	58.89	71.90	20.05	41.75	.50
162	49.03	21.81	.69	15.81	1.52	3.41	2.68	94.95	4.58	90.37	37.01	70.71	107.72	17.35	58.69	.36
124	30.08	19.25	.08	5.02	1.27	2.85	.53	59.08	3.42	55.66	25.75	43.13	68.88	13.22	38.80	.34
249	52.33	15.61	.54	6.70	1.33	3.07	.59	80.17	5.06	75.11	23.78	64.20	87.98	12.87	35.65	.36
131	45.19	21.02	.38	7.93	3.28	3.03	4.98	85.51	4.49	81.32	33.01	60.34	93.35	12.03	48.16	.31
172	34.13	13.23	.31	4.69	.56	2.36	.17	55.45	3.28	52.17	20.51	43.63	64.14	11.97	30.01	.38
029	43.79	24.85	.62	8.42	4.70	2.26	.76	85.40	4.42	80.98	22.53	69.92	92.45	11.47	48.66	.29
031	28.83	21.19	.22	8.57	.97	2.77	.36	62.91	3.19	59.72	13.28	57.52	70.80	11.08	41.97	.30
182	29.74	16.63	.06	8.14	1.39	2.32	.21	58.49	2.97	55.52	18.66	47.00	65.66	10.14	35.93	.32
152	57.45	24.34	.65	11.54	3.02	3.04	.62	100.66	5.80	94.86	26.37	75.37	101.74	6.87	44.29	.26
142	42.55	16.75	.21	5.38	3.68	2.38	.31	71.26	4.10	67.16	14.22	59.25	73.47	6.31	30.92	.28
202	46.85	12.64	.25	10.51	3.77	2.43	1.50	77.95	4.55	73.40	13.37	65.78	79.15	5.75	32.30	.29
242	48.29	26.82	.93	5.35	1.15	2.80	1.12	86.46	4.19	82.27	12.30	74.56	86.86	4.59	38.56	.23
030	40.01	27.69	.40	5.42	2.46	3.06	.89	79.93	3.82	76.11	21.33	57.47	78.80	2.69	38.79	.22
136	65.73	27.30	.36	6.82	4.33	3.70	1.49	109.73	6.59	103.14	14.52	90.01	104.53	1.39	38.80	.21
192	38.88	24.99	.75	12.17	2.26	2.44	1.11	82.60	3.98	78.62	16.41	50.91	67.32	-11.30	28.44	.11
<u>Avg.</u>																
1937	43.35	20.61	.43	7.99	2.66	2.80	1.12	78.96	4.16	74.80	21.07	65.76	86.83	12.03	43.48	.32
1936	40.78	24.79	.56	8.74	2.99	2.88	1.21	81.95	3.76	78.19	20.57	65.94	86.51	8.32	45.73	.26
1935	31.36	19.76	.34	9.53	2.49	2.43	.83	66.74	2.67	64.07	21.24	47.54	68.78	4.71	37.42	.25
<u>Milk-and-Beef Herds</u>																
122	41.64	18.82	.43	5.04	2.10	2.21	2.12	72.36	4.18	68.18	22.92	50.51	73.43	5.25	31.79	.26
134	24.91	10.40	.05	9.74	.92	2.36	.26	48.64	2.40	46.24	22.70	25.30	48.00	1.76	23.09	.23
223	45.10	15.26	.17	3.69	.84	2.20	.08	67.34	3.80	63.54	22.57	37.82	60.39	-3.15	15.29	.16
132	35.46	5.46	.02	4.25	1.44	1.77	.29	48.69	3.62	45.07	19.54	21.23	40.77	-4.30	5.31	.04
129	44.09	24.94	.11	5.04	2.98	2.88	.24	80.28	3.37	76.91	25.62	45.93	71.55	-5.36	27.46	.16
<u>Avg.</u>																
1937	38.24	14.98	.15	5.55	1.66	2.28	.60	63.46	3.47	59.99	22.67	36.16	58.83	-1.16	20.59	.18
1936	39.92	13.42	.26	7.14	1.86	2.73	.77	66.10	3.92	62.18	27.27	37.83	65.10	2.92	25.18	.24
1935	28.78	12.93	.16	7.60	2.42	2.09	.67	54.65	2.72	51.93	26.14	33.85	59.99	8.06	31.21	.43

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\*A minus (-) indicates a failure to cover the indicated expense.

Factors of Cost and Return per Sheep.\* 1937

Farm no.	Pounds of Feed					Grain	Pasture days	Hours		Fleece weight (lbs.)	% Death Loss		% lamb crop
	Legume hay	Other hay	Fodder & stover	Silage	Total roughage†			Man	Horse		Sheep	Lambs	
136*	187	-	-	-	187	28	200	7.1	.3	7.2	33	-	-
134	51	245	-	-	296	-	224	2.6	.1	9.1	10	6	116
031	40	4	-	165	99	11	217	3.4	.4	5.8	0	4	109
131	126	22	-	123	189	-	210	2.0	.5	10.2	11	0	104
142	-	-	-	168	56	11	181	5.6	.3	12.6	11	10	100
029	178	10	-	236	267	20	215	4.0	.8	9.1	18	3	110
124	185	-	-	344	300	22	195	2.2	-	6.8	11	29	111
172	99	-	-	238	178	21	183	2.4	.4	8.5	12	18	71
223	142	-	-	82	169	23	222	6.5	.1	9.0	14	0	73
027	176	-	-	-	176	44	198	3.3	.2	8.1	14	24	86
249	298	25	-	122	364	82	214	3.5	.5	8.2	8	9	114
132	272	-	-	-	272	70	254	2.3	-	8.3	31	9	119
182	194	184	-	-	378	-	213	5.7	.1	9.8	25	0	67
<b>Avg.</b>													
1937	147	41	-	123	226	24	210	3.6	.3	8.8	14	9	98
1936	146	18	4	58	187	16	211	2.4	.1	7.9	13	13	104
1935	80	26	2	240	188	21	156	2.6	.3	8.3	10	19	86

\*Two lambs under six months of age considered as one sheep.

†Hay, fodder and stover plus one-third of silage.

‡Not included in the averages.

Cost and Return per Sheep,\* 1937

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Production			Gain†	Return over feed
											Sheep	Wool	Total		
136‡	\$1.76	\$1.42	\$.03	\$ -	\$.41	\$.22	\$.37	\$4.21	\$.15	\$4.06	\$8.70	\$2.99	\$11.69	\$7.63	\$9.93
134	1.42	.52	-	.19	.19	.17	.14	2.63	.11	2.52	6.99	1.49	8.48	5.96	7.06
031	1.02	.69	.02	.05	.07	.23	.13	2.21	.06	2.15	5.13	1.57	6.70	4.55	5.68
131	1.43	.39	.04	.34	.07	.24	.24	2.75	.11	2.64	3.90	2.48	6.38	3.74	4.95
142	.78	1.13	.03	.07	.20	.19	.02	2.42	.03	2.39	3.27	1.59	4.86	2.47	4.08
029	2.14	.80	.08	1.26	.07	.22	.21	4.78	.28	4.50	3.68	2.56	6.24	1.74	4.10
124	2.14	.44	-	.48	.16	.26	.23	3.71	.19	3.52	3.43	1.53	4.96	1.44	2.82
172	1.43	.48	.03	.30	.04	.36	.12	2.76	.11	2.65	2.68	1.20	3.88	1.23	2.45
223	1.69	1.30	.01	1.18	.03	.36	.04	4.61	.13	4.48	2.92	2.58	5.50	1.02	3.81
027	1.81	.66	.01	.35	-	.15	.16	3.14	.15	2.99	2.45	1.26	3.71	.72	1.90
249	3.61	.70	.06	.35	.05	.35	.09	5.21	.29	4.92	4.41	1.07	5.48	.56	1.87
132	2.50	.47	-	.13	.04	.19	.23	3.56	.24	3.32	1.13	1.50	2.63	-.69	.13
182	2.11	1.13	.01	2.42	.22	.29	.21	6.39	.20	6.19	3.20	1.71	4.91	-1.28	2.80
<b>Avg.</b>															
1937	1.84	.73	.02	.59	.10	.25	.15	3.68	.16	3.52	3.60	1.71	5.31	1.79	3.47
1936	1.49	.48	.01	.70	.11	.24	.19	3.22	.13	3.09	3.50	1.34	5.34	2.25	3.85
1935	1.56	.51	.03	.59	.12	.25	.18	3.24	.11	3.13	2.77	1.73	4.50	1.37	2.94

\*Two lambs under six months of age considered as one sheep.

†A minus (-) indicates a loss.

‡Not included in the average.

Factors of Cost and Return per 100 Pounds of Hogs Produced, 1937

Farm no.	Pounds produced	Pounds of Feed					Pasture days	Hours		Pigs per litter	Average market weight, lb.	Selling price per 100 lbs.
		Corn	Small grain	Mill feeds	Total conc.	Skimmilk equivalent*		Man	Horse			
041	17508	110	150	-	260	994	32	2.7	.4	7.0	217	\$9.69
040	17175	200	128	12	340	480	1	2.5	.4	6.8	202	9.01
124 <sup>+</sup>	4940	288	6	-	294	1470	-	4.9	.9	5.5	66	11.07
223	22342	202	163	4	369	744	25	3.4	-	6.2	262	9.29
172	15970	232	135	9	376	580	-	2.8	.2	6.0	268	8.92
242	11670	183	176	8	367	407	50	3.0	.1	8.7	243	10.49
131	16750	178	216	13	407	852	1	3.0	.1	6.1	223	10.09
122	11460	140	222	11	373	547	-	2.8	.2	6.4	207	9.33
192	12161	82	324	10	416	356	-	3.2	.5	7.0	185	9.56
135	16053	204	130	15	349	638	8	3.3	.2	6.9	244	9.49
182	14537	265	199	-	464	903	-	2.3	.7	5.7	217	9.23
030	14110	229	124	15	368	422	-	5.1	.2	6.7	221	8.59
202	29740	210	226	18	454	613	-	2.7	-	6.3	187	9.38
127	5120	277	181	14	472	605	-	3.2	.7	8.7	195	9.04
129	8190	364	84	-	448	465	-	3.1	.1	4.3	220	8.40
142	12800	76	402	7	485	503	1	2.8	.1	6.0	293	8.43
027	13810	119	332	8	459	778	32	3.0	.1	7.1	263	7.45
031	8310	180	321	3	504	791	-	3.0	.2	6.4	198	8.02
239	1975	290	36	2	328	1116	-	7.8	-	2.3	412	10.28
162	15055	228	228	21	477	524	-	3.4	.4	8.5	245	9.89
134	6740	194	359	-	553	472	-	3.3	-	5.0	217	9.70
029	5145	103	428	2	533	1431	24	4.9	.2	8.7	241	10.28
132	6270	68	341	82	491	682	30	3.6	-	4.1	253	10.01
249	7908	218	225	31	474	1499	12	4.1	.3	5.6	212	9.66
152 <sup>+</sup>	2465	252	267	-	519	2423	-	10.2	.5	-	217	10.78
Avg.												
1937	12643	189	223	12	424	713	9	3.4	.2	6.4	236	9.19
1936	13124	214	147	12	373	578	27	3.4	.3	6.0	226	9.18
1935	9741	236	151	17	404	597	27	2.9	.3	5.9	235	8.99

\*Skimmilk and buttermilk plus ten times weight of tankage.

<sup>+</sup>Not included in the average.

Cost and Return per 100 Pounds of Hogs Produced, 1937

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Average selling price	Gain*	Returns over feed
041	\$4.61	\$.53	\$.06	\$.01	\$.11	\$.09	\$.01	\$5.42	\$.35	\$5.07	\$9.69	\$4.62	\$5.08
040	4.98	.51	.03	.19	.04	.15	.03	5.93	.31	5.62	9.01	3.39	4.03
124*	4.06	.98	.12	.56	.10	.28	.03	6.13	.46	5.67	11.07	5.40	7.01
223	5.14	.68	-	.04	.17	.19	-	6.22	.37	5.85	9.29	3.44	4.15
172	5.38	.55	.02	.11	.04	.17	-	6.27	.35	5.92	8.92	3.00	3.54
242	5.61	.59	.01	.12	.02	.10	.01	6.46	.32	6.14	10.49	4.35	4.88
131	5.23	.60	.01	.13	.20	.22	.25	6.64	.42	6.22	10.09	3.87	4.86
122	5.87	.57	.02	-	.04	.19	.01	6.70	.37	6.33	9.33	3.00	3.46
192	5.59	.63	.06	.35	.04	.11	.07	6.85	.33	6.52	9.56	3.04	3.67
136	5.47	.67	.02	.21	.30	.14	.17	6.98	.34	6.64	9.49	2.85	4.02
182	6.25	.46	.05	.25	.03	.13	.04	7.21	.46	6.75	9.23	2.48	2.98
030	5.60	1.01	.02	.26	.05	.16	.06	7.16	.32	6.84	8.59	1.75	2.99
202	6.17	.54	-	.06	.18	.25	.21	7.41	.41	7.00	9.38	2.38	3.21
127	6.44	.65	.05	.24	-	.14	-	7.52	.41	7.11	9.04	1.93	2.60
129	6.30	.66	.01	.24	.13	.12	.04	7.50	.36	7.14	8.40	1.26	2.10
142	6.59	.55	.01	.30	.04	.11	.01	7.61	.40	7.21	8.43	1.22	1.84
027	6.65	.61	.01	.32	.11	.11	.01	7.82	.43	7.39	7.45	.06	.80
031	7.07	.60	.01	.01	.08	.11	.07	7.95	.46	7.49	8.02	.53	.95
239	5.75	1.56	-	.24	.16	.23	-	7.94	.41	7.53	10.28	2.75	4.53
162	7.37	.68	.05	.16	.02	.18	.05	8.51	.41	8.10	9.89	1.79	2.52
134	7.93	.66	-	.13	.19	.12	.01	9.04	.43	8.61	9.70	1.09	1.77
029	8.48	.98	.02	.46	.26	.14	.01	10.35	.60	9.75	10.28	.53	1.80
132	7.72	.72	-	1.41	.11	.36	.01	10.33	.45	9.88	10.01	.13	2.29
249	10.15	.82	.03	.57	.13	.24	.07	12.01	.59	11.42	9.66	-1.76	None
152*	12.01	2.03	.05	-	.58	.18	.03	14.88	.78	14.10	10.78	-3.32	None
Avg.													
1937	6.36	.69	.02	.25	.11	.16	.05	7.64	.40	7.24	9.31	2.07	2.95
1936	6.62	.67	.03	.20	.09	.15	.06	7.82	.35	7.47	9.18	1.71	2.56
1935	4.94	.57	.03	.24	.19	.18	.05	6.20	.37	5.83	8.99	3.16	4.05

\*A minus indicates a cost greater than the selling price.

\*Not included in the average.

Factors of Cost and Return per 100 Hens, 1937

Farm no.	Size of Flock		Pounds of Feed								Hours		Eggs per hen	Per Dozen Eggs	
	Laying hens	Other	Corn	Small grain	Bran & midds	Com. feeds	Total conc.	Meat scraps & tankage	Skim-milk	Skimmilk equivalent*	Man	Horse		Cost, cents	Selling price, c.
269	200	52	4172	2796	2050	245	9263	978	2382	19008	356	3.5	213	14.9	20.0
144	168	84	3933	7086	2024	179	13222	536	7576	16688	268	16.4	169	17.2	22.5
157	126	71	3511	5613	476	1190	10790	556	6082	15534	353	28.6	175	15.2	18.0
251	92	56	1157	7917	-	1522	10596	-	1654	1654	226	.5	120	14.8	18.7
148	97	58	1501	5171	412	2062	9146	309	6854	12107	291	3.4	147	17.1	19.3
249	156	69	2369	5520	1346	929	10164	641	546	11443	233	12.3	160	17.4	19.2
239	118	47	2610	136	-	6029	8775	-	3958	3958	291	7.6	164	16.8	18.0
289	306	113	2251	3080	1927	304	7562	817	1540	15429	186	3.9	128	17.8	19.5
146	112	39	3500	4546	2411	1666	12123	402	1889	8723	264	6.9	169	17.9	18.7
340	336	269	1500	5543	476	2932	10451	238	317	4363	238	4.1	105	8.5	17.8
158	164	27	990	3902	659	335	5886	317	3770	9159	127	9.0	89	20.2	19.0
299	112	28	1850	5836	-	2567	10253	179	1429	4472	236	11.6	139	18.3	16.8
356	176	103	3723	1627	1875	787	8012	682	14371	25965	238	.9	142	21.6	18.6
147	208	42	1938	3797	432	1225	7392	288	1741	6637	289	3.7	123	19.4	16.8
279	183	87	3305	1740	656	4262	9963	-	2726	2726	326	13.5	168	20.5	18.9
246	47	38	7030	3517	-	1702	12249	213	568	4189	469	1.1	122	18.5	16.6
366	162	93	1279	2269	865	4259	8672	417	3551	10640	207	9.1	127	23.6	20.2
248	184	134	2222	3804	978	5163	12167	-	1823	1823	245	5.3	155	22.0	19.1
309	70	48	1760	6697	2572	2086	13115	1021	1856	19213	457	10.0	148	19.5	17.3
241	104	35	5708	985	-	1299	7992	-	6144	6144	200	4.8	89	26.0	19.4
259	86	53	912	8763	814	3662	14151	262	3930	8384	641	7.8	166	22.2	19.3
359	80	18	3850	2768	1750	1300	9668	625	10138	20763	480	2.8	140	22.7	17.8
244	59	22	2468	3650	508	1864	8490	-	-	-	186	9.3	131	26.5	18.5
253	143	127	1723	4710	2817	664	9914	1538	5611	31757	302	8.7	105	28.8	20.5
Avg.															
1937	145	71	2719	4228	1044	2010	10001	417	3769	10858	296	7.7	141	19.5	18.8
1936	136	77	3687	4226	1102	1676	10691	425	6217	13448	355	9.1	121	24.3	20.8
1935	124	79	3244	5851	957	1520	11572	337	6126	11855	329	9.0	119	22.8	22.6

\*Skimmilk plus 17 times meat scrap and tankage.

Cost and Return per 100 Hens, 1937

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Product			Gain	Return over feed	Return per hour
											Poultry	Eggs	Total			
269	\$187.26	\$71.15	\$.40	\$21.25	\$32.40	\$2.74	\$9.94	\$325.14	\$8.52	\$316.62	\$68.06	\$351.95	\$420.01	\$103.39	\$232.75	\$.49
144	212.79	53.54	1.08	26.79	9.09	2.83	22.70	328.82	11.24	317.58	96.25	309.64	405.89	88.31	193.10	.53
157	220.52	70.52	2.60	2.70	27.09	4.63	6.40	334.46	9.39	325.07	121.81	262.98	384.79	59.72	164.27	.37
251	158.14	45.11	.07	5.22	9.43	4.09	2.05	224.11	7.21	216.90	86.48	185.24	271.72	54.82	113.58	.44
148	166.03	58.30	.19	10.31	14.40	3.73	21.44	274.40	8.30	266.10	64.00	231.70	295.70	29.60	129.67	.30
249	183.75	46.66	.91	7.69	33.10	3.42	8.26	283.79	8.19	275.60	46.75	254.49	301.24	25.64	117.49	.31
239	183.38	58.22	.68	30.51	20.49	3.79	15.15	312.22	7.69	304.53	79.30	246.13	325.43	20.90	142.05	.27
289	143.50	37.14	.29	5.56	8.18	2.75	4.43	201.85	7.27	194.58	5.79	203.03	208.82	14.24	65.32	.28
146	216.10	52.86	.69	8.93	19.23	3.11	16.68	317.60	9.63	307.97	58.30	256.15	314.45	6.48	98.35	.22
340	202.61	47.59	.62	6.70	17.67	4.46	12.07	291.72	8.04	283.68	118.22	155.09	273.31	-10.37	70.70	.16
158	107.74	25.49	1.10	18.29	8.47	3.16	1.85	166.10	5.19	160.91	10.67	137.83	148.50	-12.41	40.76	.10
299	173.19	47.28	.82	4.46	4.46	4.43	12.12	246.76	7.81	238.95	24.27	197.56	221.83	-17.12	48.64	.13
356	184.15	47.53	.07	16.48	20.19	3.77	10.60	282.79	9.55	273.24	16.98	235.25	252.23	-21.01	68.08	.11
147	144.70	57.86	.43	6.25	7.29	3.81	5.30	225.64	5.98	219.66	18.25	173.58	191.83	-27.83	47.13	.10
279	199.56	65.11	1.50	50.27	7.56	4.55	4.62	333.17	8.11	325.06	35.62	261.35	296.97	-28.09	97.41	.11
246	207.42	93.83	.13	26.60	27.00	3.42	4.68	363.08	8.70	354.38	150.62	170.25	320.87	-33.51	113.45	.13
366	198.31	41.36	.98	13.89	10.14	3.83	7.97	276.48	8.37	268.11	14.50	211.28	225.78	-42.33	27.47	None
248	263.15	48.94	.47	7.61	12.51	2.74	18.52	353.94	9.71	344.23	52.46	246.05	298.51	-45.72	35.36	.01
309	246.97	91.43	1.16	20.00	33.92	3.77	21.71	418.96	11.50	407.46	148.87	212.64	361.51	-45.95	114.54	.10
241	126.56	39.90	.62	29.86	22.74	3.58	7.21	230.47	6.55	223.92	21.32	139.73	161.05	-62.87	34.49	None
259	272.48	128.14	.68	22.09	22.98	4.19	11.29	461.85	11.33	450.52	122.70	260.25	382.95	-67.57	110.47	.09
359	193.81	96.06	.28	12.50	19.12	2.64	25.68	350.09	9.28	340.81	59.27	209.19	268.46	-72.35	74.65	.05
244	142.39	37.29	.74	8.47	104.36	3.88	9.41	306.54	5.98	300.56	7.05	199.36	206.41	-94.15	64.02	None
253	248.59	60.42	.91	40.56	22.74	4.38	22.51	400.11	10.86	389.25	97.30	172.84	276.14	-113.11	27.55	None
<b>Avg.</b>																
1937	190.96	59.25	.73	16.79	21.44	3.65	11.77	304.59	8.52	296.07	63.53	220.40	283.93	-12.14	92.97	.16
1936	201.93	71.04	.90	18.31	15.96	3.83	13.05	325.02	9.22	315.80	69.32	209.08	278.40	-37.40	76.47	.09
1935	175.76	65.82	.77	18.51	20.08	3.65	17.36	301.95	9.49	292.46	76.49	218.44	294.93	2.47	119.17	.21

Cost of Horse Work per Horse, 1937

Farm no.	Grain lbs.	Hay* lbs.	Pasture days	Man hours	Feed	Man labor	Shelter	Equip-ment	Interest at 5%	Misc. cash	Depreci-ation	Total cost	Manure credit	Net cost	Hours worked	Cost per hr.	Crop acres
031*	1051	2423	69	44.2	\$21.52	\$8.84	\$10.00	\$3.22	\$3.94	\$1.08	\$2.50	\$51.10	\$1.95	\$49.15	874	5.6	33
027*	1849	3954	62	48.6	35.25	9.72	8.19	1.48	4.63	1.15	4.41	64.83	3.20	61.63	941	6.6	25
182*	1794	4300	66	36.9	34.34	7.38	14.50	2.58	6.32	.08	11.00	76.20	2.71	73.49	1037	7.1	19
132*	843	4322	73	37.0	26.34	7.39	6.52	3.57	6.12	.12	1.67	51.73	2.82	48.91	661	7.4	33
172*	1185	3363	77	58.2	31.11	11.63	1.18	1.67	5.43	.09	2.80	53.91	2.82	51.09	684	7.5	18
127	2631	3832	107	48.8	37.98	9.75	8.00	3.19	7.30	1.07	2.00	69.29	3.42	65.87	822	8.0	26
239*	1499	304	96	72.2	23.88	14.44	6.55	3.71	4.05	.11	-5.07‡	47.67	1.32	46.35	545	8.5	15
131*	1669	4727	75	51.2	36.63	10.25	11.44	5.12	3.89	1.29	13.45	82.07	3.31	78.76	895	8.8	55
142*	1616	3204	51	61.1	36.69	12.22	9.00	3.84	4.60	.12	4.00	70.47	3.19	67.28	764	8.8	27
122*	2234	3526	83	49.7	44.59	9.93	9.00	2.33	1.17	1.89	-	68.91	3.62	65.29	731	8.9	15
040*	770	1496	70	62.7	17.59	12.54	9.79	5.09	6.05	.15	29.51	80.72	1.23	79.49	870	9.1	60
242*	2534	3830	74	65.6	43.68	13.12	6.25	5.11	4.22	1.33	15.00	88.71	2.73	85.98	878	9.8	36
029*	2436	4470	65	56.4	45.38	11.29	10.74	6.34	4.84	.33	6.48	85.40	3.70	81.70	817	10.0	35
202*	1612	2352	96	63.6	27.19	12.72	9.15	9.31	6.24	2.02	18.88	85.51	2.02	83.49	830	10.1	48
136*	1475	5044	73	59.5	43.42	11.91	7.76	6.53	5.10	2.36	10.00	87.08	3.73	83.35	797	10.5	18
249*	2308	4753	83	65.9	57.72	13.18	5.33	5.13	3.84	.13	6.22	91.55	3.74	87.81	816	10.8	24
162*	1549	3775	61	76.7	31.38	15.34	14.95	8.46	10.47	4.73	-10.65‡	74.68	2.90	71.78	643	11.2	38
152	2071	4488	62	60.6	44.32	12.11	12.58	5.61	6.94	.50	-	82.06	4.11	77.95	686	11.4	25
134*	1153	3369	64	34.8	29.37	6.97	8.50	3.22	5.37	.11	2.91	56.45	2.65	53.80	468	11.5	28
030	2308	4589	44	79.4	42.15	15.87	5.41	3.35	5.45	.83	5.99	79.05	3.69	75.36	654	11.5	33
192*	3208	4580	62	53.7	55.97	10.73	27.58	5.43	3.73	2.14	-	105.58	4.63	100.95	868	11.6	38
129*	1305	4633	79	41.5	31.53	8.30	7.51	3.72	5.74	.78	-	57.58	2.28	55.30	455	12.1	23
041*	1772	4594	48	42.9	36.47	8.58	19.65	1.38	3.57	.07	11.98	81.70	3.33	78.37	644	12.2	27
124	720	3418	104	44.4	26.48	8.89	15.96	2.90	6.38	.36	29.91	90.88	2.80	88.08	679	13.0	30
223*	1583	3489	68	53.7	36.79	10.74	4.79	5.16	7.53	4.05	9.42	78.48	3.04	75.44	500	15.1	27
Avg.																	
1937	1727	3713	72	54.8	35.91	10.95	10.01	4.30	5.32	1.08	6.90	74.47	3.00	71.47	745	9.6	30
1936	2328	4536	82	62.8	40.14	12.56	8.44	4.82	5.20	1.02	9.00	81.18	4.15	77.03	848	9.1	33
1935	2286	4073	70	54.0	40.87	10.78	10.14	5.49	4.91	.79	6.50	79.48	5.50	73.98	887	8.3	34

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\*Farms using tractors for drawbar work.  
 †Hay, fodder and stover, plus one-third the weight of silage.  
 ‡Appreciation.

Tractor Costs, 1937

Farm no.	Hours Worked per Year			Cost per Hour							Per 100 Hrs. Operation		
	Draw-bar	Belt	Total	Labor	Fuel & oil	Misc. cash	Use of auto, truck, horses*	Depreciation	Interest at 5%	Total cost	Labor hours	Fuel gal.	Oil gal.
<u>Two-Plow Tractors</u>													
157	451 $\frac{3}{4}$	2 $\frac{1}{2}$	454 $\frac{1}{4}$	\$.006	\$.197	\$.004	\$ -	\$.128	\$.029	\$.364	2.8	111	2.4
148	94 $\frac{1}{4}$	23	117 $\frac{1}{4}$	.028	.393	.001	-	.043	.016	.481	14.3	339	6.2
146	262 $\frac{1}{4}$	65	327 $\frac{1}{4}$	.009	.295	.191	.001	-.015 <sup>+</sup>	.082	.563	4.3	200	6.7
253	326 $\frac{3}{4}$	77 $\frac{1}{4}$	404	.027	.196	.145	.016	.147	.043	.574	13.5	181	3.5
309	306 $\frac{3}{4}$	96 $\frac{1}{4}$	403	.028	.313	-	.005	.214	.040	.600	13.8	210	3.7
299	157 $\frac{1}{2}$	64 $\frac{1}{2}$	222	.024	.299	-	-	.135	.166	.624	11.8	220	5.7
366	257 $\frac{1}{2}$	95 $\frac{3}{4}$	353 $\frac{1}{4}$	.006	.298	.076	-	.226	.051	.657	2.8	213	3.3
356	279 $\frac{1}{2}$	77 $\frac{1}{4}$	357 $\frac{1}{4}$	.008	.376	.007	.002	.210	.068	.671	3.8	216	3.2
359	259 $\frac{1}{4}$	48 $\frac{1}{2}$	307 $\frac{3}{4}$	.023	.300	.059	-	.162	.138	.682	11.3	184	3.2
248	353 $\frac{1}{4}$	161 $\frac{1}{2}$	514 $\frac{1}{2}$	.020	.418	.016	.007	.193	.044	.698	10.1	245	4.9
Avg.													
1937	275	71	346	.018	.308	.050	.003	.144	.068	.591	8.8	212	4.3
1936	194	59	253	.021	.366	.033	.003	.085	.099	.607	10.6	235	6.2
1935	292	79	371	.029	.284	.066	.005	.108	.046	.538	9.4	192	6.6
<u>Three-Plow Tractors</u>													
246	602 $\frac{3}{4}$	255	857 $\frac{3}{4}$	.004	.277	.008	.002	.093	.031	.415	1.9	166	2.1
289	795 $\frac{1}{2}$	216	1011 $\frac{1}{2}$	.011	.263	.032	.001	.099	.042	.448	5.7	200	7.5
251	303	193	496	.005	.317	.004	.003	.101	.068	.498	2.6	288	7.2
239	142	87	229	.036	.367	.081	.003	.044	.028	.559	17.9	208	4.4
340	468 $\frac{1}{4}$	101 $\frac{3}{4}$	570	.010	.301	.153	-	.140	.049	.653	4.7	195	3.0
319	418	253 $\frac{1}{4}$	671 $\frac{3}{4}$	.019	.494	.035	.001	.149	.041	.739	9.5	333	5.5
144	229 $\frac{3}{4}$	177	406 $\frac{3}{4}$	.023	.433	.160	.011	.123	.052	.802	11.6	305	8.6
158	213	109 $\frac{1}{2}$	322 $\frac{1}{2}$	.032	.403	.029	.001	.279	.140	.884	15.9	219	4.0
279	309 $\frac{1}{2}$	35 $\frac{1}{4}$	345 $\frac{1}{4}$	.010	.477	.122	-	.145	.156	.910	4.9	268	4.3
249	327 $\frac{1}{4}$	171 $\frac{1}{4}$	499	.008	.430	-	-	.401	.100	.939	4.1	246	4.0
259	456 $\frac{3}{4}$	167 $\frac{1}{4}$	624 $\frac{1}{2}$	.034	.417	.461	-	.016	.030	.958	17.2	273	9.9
Avg.													
1937	388	161	549	.017	.380	.099	.002	.145	.067	.710	8.7	246	5.5
1936	443	137	580	.021	.352	.053	.002	.087	.056	.571	10.6	245	7.7
1935	372	183	555	.021	.295	.195	.005	.002 <sup>+</sup>	.050	.564	10.7	252	8.8

\*Use of auto, truck and horses in servicing or repairing tractor.  
<sup>+</sup>Appreciation resulting from extensive repairs.

Truck Costs, 1937

Farm no.	Miles driven	Cost per Mile					Total	Miles per gallon of gas
		Labor	Gas & oil	Cash expense	Depreciation	Interest at 5%		
144	5962	\$.001	\$.012	\$.004	\$.004	\$.001	\$.022	15.0
309	2000	.001	.012	.009	.001	.001	.024	16.0
279	15608	.001	.016	.003	.002	.002	.024	13.4
356	7807	-	.011	.003	.010	.002	.026	18.0
259	8057	-	.012	.011	.002	.002	.027	15.0
249	6428	.001	.012	.007	.013	.002	.035	15.2
319	16219	.001	.013	.013	.009	.001	.037	15.0
248	8456	-	.013	.010	.012	.003	.038	16.0
253	5124	.001	.019	.024	-	.002	.046	11.2
340	3788	.001	.015	.022	.005	.003	.046	12.0
146	1320	.003	.015	.028	-	.001	.047	12.0
246	3765	-	.009	.003	.036	.003	.051	22.1
366	5000	-	.017	.016	.015	.004	.052	17.9
289	3367	.004	.024	.040	.009	.003	.080	7.0
251	2573	.004	.021	.024	.029	.012	.090	8.0
<b>Avg.</b>								
1937	6365	.001	.015	.014	.010	.003	.043	14.3
1936	4792	.002	.017	.022	.009	.004	.054	12.4
1935	4126	.004	.016	.026	.011	.004	.061	12.7

Auto Costs, 1937

Farm no.	Miles driven	Cost per Mile					Total	Miles per gallon of gas
		Labor	Gas & oil	Misc. cash	Depreciation	Interest at 5%		
241	12290	\$ -	\$.015	\$.003	\$.004	\$.001	\$.023	12.4
269	6294	-	.012	.007	.004	.001	.024	17.0
289*	38300	.001	.012	.006	.004	.001	.024	15.5
146	8069	.001	.012	.008	.003	.001	.025	16.0
249	17119	-	.011	.007	.005	.002	.025	16.8
309*	12392	.002	.012	.014	-.004	.001	.025	16.1
356	2136	-	.012	.008	.005	.002	.027	17.0
253	5706	-	.012	.010	.004	.002	.028	18.1
144	13000	-	.010	.004	.012	.002	.028	18.0
148*	14300	-	.017	.008	.003	.001	.029	10.7
158	7729	-	.014	.007	.007	.002	.030	15.0
244	7302	-	.011	.007	.010	.003	.031	18.0
299	7406	-	.012	.012	.006	.003	.033	16.0
251	5170	.001	.010	.023	-.005	.005	.034	13.8
239	5934	.001	.016	.016	-	.002	.035	11.6
259	16619	-	.013	.015	.006	.001	.035	16.0
359	4170	.001	.010	.015	.012	.003	.041	20.0
157	5150	.001	.015	.019	.005	.001	.041	13.0
279	7439	.001	.015	.012	.009	.005	.042	15.3
147*	5820	.001	.021	.015	.009	.002	.048	8.8
246	5248	.001	.011	.011	.021	.005	.049	18.0
340*	7001	-	.011	.011	.026	.004	.052	18.7
<b>Avg. per car</b>								
1937	8254	-	.013	.011	.007	.002	.033	15.5
1936	8422	.001	.012	.012	.005	.002	.032	15.0
1935	7409	.001	.013	.013	.008	.002	.037	14.0

\*More than one car.