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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 1938
on the

FARM ACCOUNTING ROUTE

in

WINONA COUNTY, MINNESOTA

By

S. A. Engene, G. A. Pond
F. E. Wetherill, Routeman

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INDEX

	Page
Source of Data	1
Methods of Computing and Presenting Data.	1
Cows	4 and 5
Other Cattle.	6 and 7
All Cattle.	8 and 9
Sheep	10 and 11
Swine	12 and 13
Poultry	14 and 15
Turkeys	16
Work Horses	17
Tractors.	18
Trucks.	19
Automobiles	20

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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 1938 was prepared.

METHODS OF COMPUTING AND PRESENTING DATA

The comparative costs and returns for each of the different classes of livestock maintained in 1938 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 at the rate determined for each individual farm. The shelter charge was based on the annual cost of the buildings housing livestock, prorated on the basis of the space occupied. The equipment charge was based upon the annual cost of the particular equipment used by that class of livestock. The expense for portable brooder houses and hog houses was 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 was 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 and sheep-shearing. The manure credit was calculated on the basis of 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

*For a description of the area and of the farms studied, see Division of Agricultural Economics Mimeographed Report No. 106, A Preliminary Report of Crop Production Costs in 1938 in Winona County, Minnesota.

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. In determining the quantity of milk fed to calves, 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 (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 with two lambs up to six months of age 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. 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.

Turkeys

The pounds of turkeys produced includes the gain in weight of the laying flock, as well as of the market turkeys. Average market weight and the average price received per pound are based upon the total sales of all turkeys. The per cent death loss of poultts is based on the death loss from the time the poultts were hatched or purchased until the end of December, when most of the market turkeys had been sold. Death losses of turkeys kept for the laying flock were not included.

Work Horses

Average costs per work horse and per hour of 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 20 cents per hour. The full amount of the gasoline tax (4¢ per gal.) is deducted from the fuel and oil expense, whether it was actually collected this year or not. 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 20 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, 1938

Farm No.	Lbs. B.F.	Pounds of Feed							Pas-ture	Hours Man	Hours Horse	Total Nutrients	Price Fed+ rec.	Value of Dairy Products					
		Corn grain	Small conc.	Other hay	Legume hay	Other Fodder	Silage and stover	Total conc.						Per cow	Per lb.	B.F.			
239	322	537	1200	1003	1443	603	---	4639	2739	3598	150	160	.7	3834	11.9	41.0	\$125.38	\$3.81	\$10.99
202	279	989	255	667	3046	48	---	6568	1911	5283	135	69	.8	4070	14.6	29.2	74.12	3.84	15.86
040	293	480	969	166	2980	251	---	5393	1615	5029	150	162	2.9	3761	12.8	30.7	83.47	4.11	11.60
132	195	133	801	430	2963	---	---	5864	1364	4923	149	60	---	3459	17.7	29.9	54.18	1.32	12.57
027	209	---	825	51	2239	129	974	5179	876	5118	132	79	3.5	3059	14.6	28.4	54.74	2.38	8.62
124	162	128	---	---	253	340	1507	4414	128	3572	192	97	.8	1750	10.8	28.7	41.58	3.05	10.48
041	305	538	605	1429	2851	---	---	5903	2572	4819	144	128	2.9	4239	13.9	28.5	81.72	2.70	17.91
172	181	95	940	162	1373	420	---	3933	1197	3104	148	63	2.2	2440	13.5	29.5	48.66	1.67	9.95
031	235	386	513	128	2936	551	847	5835	1028	6279	156	119	1.3	3832	16.3	29.6	63.43	4.33	14.67
242	266	500	396	151	4035	---	1018	5956	1047	7038	132	186	6.8	4194	15.8	27.8	69.76	1.72	15.19
122	235	219	1080	176	3453	62	167	5830	1475	5660	143	112	1.0	4260	18.1	29.6	63.27	2.01	13.23
142	193	57	442	506	2634	403	---	6732	1005	5297	127	105	.6	3401	17.6	30.0	52.48	2.66	11.30
156	179	191	450	142	3930	734	---	3382	782	5959	150	191	.4	3615	20.2	48.6	79.74	2.18	3.22
131	223	860	1282	207	2889	---	483	5439	2349	5202	160	123	5.5	4327	19.4	29.9	61.76	2.84	12.56
192	244	249	489	135	2945	898	---	6469	873	5999	150	170	5.5	3694	15.1	28.0	59.81	5.42	14.53
152	252	379	1192	287	5277	---	1083	3911	1858	7664	141	138	2.6	5090	20.2	28.8	67.27	3.44	12.64
030	240	41	1139	128	1386	1003	1059	9420	1308	6583	152	189	2.8	4136	17.2	28.7	63.10	3.41	13.69
162	296	514	990	583	4232	136	1190	5904	2092	7525	123	166	3.4	5212	17.6	28.3	77.17	3.69	18.60
223	205	647	853	---	2889	---	---	6604	1500	5090	132	179	1.4	3735	18.2	29.1	55.72	1.29	10.78
182	175	60	367	140	2323	40	383	4761	557	4333	192	109	1.7	2828	16.2	30.1	45.63	3.45	10.93
037	178	528	586	226	3616	---	348	5389	1340	5760	97	92	2.4	3930	22.1	28.5	44.80	2.15	10.67
136	235	1251	1609	280	4467	27	164	8456	3140	7477	102	143	1.9	6209	21.0	28.1	76.05	3.90	17.60
129	208	913	743	---	1455	542	876	3226	1656	3948	152	156	1.2	3138	15.1	28.9	53.52	3.80	12.16

Avg.

1938	233	422	771	304	2879	269	439	5644	1497	5468	144	130	2.3	3835	16.5	30.4	65.10	3.01	12.64
1937	224	211	693	263	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	5903	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
4-Yr.	213	226	616	254	2587	350	322	5891	1096	5223	148	134	3.9	3386	15.8	34.3	66.76	3.86	13.92

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

+Exclusive of pasture.

Cost and Return per Cow, 1938

Farm No.	Costs								Credits			Net Total Cost	Value of dairy products	Gain	Return Over feed hour
	Feed labor	Man work	Horse labor	Shelter work	Equip- ment	Inter- est	Misc. cash	Depreci- ation	Total	Manure appreci- ation	Total				
239	\$44.38	\$32.03	\$0.04	\$3.52	\$16.62	\$3.25	\$2.58	\$5.42	\$107.84	\$4.48	\$----	\$4.48	\$103.36	\$140.17	\$36.81 \$90.37 \$.43
202	40.04	13.76	.06	10.26	4.38	2.50	1.30	----	72.30	5.00	4.68	9.68	62.62	93.82	31.20 58.46 .65
040	35.46	32.30	.16	6.76	1.35	3.19	2.83	----	82.05	4.46	4.88	9.34	72.71	99.18	26.47 68.60 .36
132	33.24	12.08	---	5.46	6.44	2.00	.22	----	59.44	4.22	11.16	15.38	44.06	68.07	24.01 45.99 .60
027	25.28	15.80	.33	4.74	2.67	1.90	.33	----	51.05	3.57	2.29	5.86	45.19	65.74	20.55 42.75 .46
124	12.78	19.48	.05	4.04	1.33	2.21	.67	----	40.56	1.74	.73	2.47	38.09	55.12	17.03 43.07 .37
041	47.10	25.53	.31	12.03	5.30	2.80	.91	----	93.98	5.45	.21	5.66	88.32	102.33	14.01 55.44 .31
031	31.67	23.79	.67	7.57	2.34	2.81	2.21	1.54	72.60	4.50	----	4.50	68.10	82.43	14.33 49.22 .33
172	23.99	12.57	.23	4.96	2.07	2.52	.29	1.43	48.06	2.67	----	2.67	45.39	60.28	14.89 34.86 .44
242	33.54	37.20	.48	5.11	1.92	2.51	.21	----	80.97	5.12	2.40	7.52	73.45	86.66	13.21 55.52 .27
122	36.94	22.32	.06	5.35	4.33	2.14	3.73	----	74.87	4.80	3.23	8.03	66.84	78.51	11.67 44.80 .30
142	31.13	20.92	.05	5.40	3.38	2.59	----	.24	63.71	4.02	----	4.02	59.69	66.43	6.74 35.06 .26
156	29.82	38.10	.05	2.33	6.15	1.92	1.10	4.32	83.79	4.10	----	4.10	79.69	85.14	5.45 51.00 .23
131	41.66	24.55	.41	6.09	4.61	2.96	3.03	----	83.31	4.88	4.43	9.31	74.00	77.14	3.14 39.91 .23
192	30.03	34.00	.72	13.25	4.44	2.48	1.08	----	86.00	4.28	3.86	8.14	77.86	79.76	1.90 53.59 .21
152	44.77	27.61	.26	10.33	3.02	2.43	.86	.43	89.76	6.17	----	6.17	83.59	84.35	.76 39.10 .21
030	33.74	37.79	.49	8.99	3.56	3.22	.67	----	88.46	4.51	4.50	9.01	79.45	80.20	.75 50.96 .24
162	49.54	33.19	.66	15.41	2.28	3.13	3.86	----	108.07	6.09	.60	6.69	101.38	99.47	1.91 50.53 .19
223	33.46	35.86	.19	3.65	2.24	2.48	.50	----	78.38	4.25	2.86	7.11	71.27	67.80	-3.47 37.20 .04
182	26.70	21.87	.12	7.11	1.93	2.34	.11	8.07	68.25	3.56	----	3.56	64.69	60.01	-4.68 25.24 .16
037	34.83	18.50	.24	5.44	2.49	2.99	2.93	.04	67.46	4.57	----	4.57	62.89	57.62	-5.27 22.75 .14
136	57.23	29.68	.28	4.71	10.69	2.39	3.81	.19	109.98	7.12	----	7.12	102.86	97.55	-5.31 40.13 .16
129	27.89	31.12	.18	6.66	5.35	2.53	.66	6.33	80.72	3.17	----	3.17	77.55	69.48	-8.07 35.26 .15
Avg.															
1938	35.01	26.09	.26	6.92	4.30	2.62	1.48	----	76.68	4.47	.77	5.24	71.44	80.75	9.31 46.51 .27
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
4-yr	35.48	26.74	.38	7.29	4.03	2.48	1.24	----	77.64	3.78	1.53	5.31	72.33	84.54	12.21 50.59 .29

Factors of Cost per Head of Other Cattle,* 1938

Farm No.	Pounds of Feed										Pasture Days	Hours		
	Corn	Small grain	Other conc.	Legume hay	Other hay	Fodder & stover	Silage	Total conc.	Total roughage ⁺	Whole- milk	Skim- milk	Man	Horse	
Dairy Herds														
040	71	632	13	1538	322	---	2664	716	2748	176	2095	57	22.6	1.1
027	--	598	--	1018	95	204	1874	598	1942	602	3352	61	20.0	2.0
122	--	276	6	1468	127	593	2922	282	3162	519	2500	70	20.6	.8
124	19	13	--	542	466	399	1854	32	2525	174	3697	102	15.6	--
041	43	234	45	1515	59	176	1797	322	2349	349	1718	98	19.4	1.7
031	97	264	11	1467	676	165	2391	273	3105	251	3107	71	24.1	.7
182	48	118	--	1030	709	503	2437	166	3054	543	1688	108	19.4	.7
156	--	83	15	2200	709	---	275	98	3000	275	31	108	25.1	.6
192	41	502	16	1637	496	---	2830	559	3076	355	3454	103	25.2	3.1
152	106	403	--	2370	---	860	875	509	3522	227	2140	90	13.6	.9
239	77	144	132	611	298	---	1620	353	1449	63	1659	77	17.0	.6
030	--	173	--	921	957	678	2922	173	3530	396	2538	53	32.0	1.1
142	10	147	57	1065	438	---	3817	214	2775	302	2634	103	16.2	.3
172	47	396	9	681	302	---	1578	452	1509	172	1080	89	8.8	.9
242	93	321	13	2314	393	646	2655	427	4238	265	1410	59	27.6	2.7
131	217	479	83	1909	132	264	2355	779	3093	151	2648	75	21.4	3.6
202	214	304	10	1423	442	---	2597	523	2730	371	2606	108	13.8	.4
136	294	390	65	1658	203	286	4341	849	3594	279	1749	97	19.8	.8
Avg.														
1938	77	310	26	1409	379	293	2323	413	2555	304	2229	85	20.4	1.2
1937	42	296	23	1329	295	206	2148	361	2546	274	2077	100	22.1	1.9
1936	41	254	25	1234	206	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
4 Yrs.	43	269	27	1133	281	130	2430	339	2409	282	2092	105	20.9	1.7
Milk-and-Beef Herds														
162	284	650	35	2222	286	972	512	1369	3661	152	2084	47	22.5	1.4
223	502	132	115	2053	---	517	5119	799	4275	129	2303	66	17.0	.7
132	416	232	4	1265	---	774	2072	652	2730	86	891	125	6.9	--
037	144	177	33	2245	---	1178	2604	354	4291	188	1317	89	13.6	.6
129	715	811	17	315	780	753	1403	1543	2315	139	2135	64	23.3	.6
Avg.														
1938	492	410	41	1620	213	839	2348	943	3455	139	1746	73	16.7	.7
1937	202	364	5	1269	314	428	2131	571	2721	110	1321	92	14.7	.8
1936	84	187	6	1304	24	286	1989	277	2347	155	813	135	15.4	1.2
1935	152	192	8	760	111	460	2349	255	2114	220	837	121	11.0	.9
4 yrs.	232	264	15	1233	183	503	2204	511	2659	156	1130	106	14.4	.8

*All cattle except cows.

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

Cost and Return per Head of Other Cattle, 1938

Farm No.	Costs							Manure credit	Net cost	Value of product	Gain*	Return		
	Feed labor	Man work	Horse	Sheiter	Equip- ment	Inter- est	Misc. cash					Over feed†	Per man hour	
Dairy Herds														
040	\$21.66	\$4.53	\$.06	\$5.61	\$.12	\$1.70	\$1.15	\$34.83	\$2.44	\$32.39	\$48.86	\$16.47	\$27.20	\$.93
027	24.14	4.00	.18	10.75	.73	1.09	.18	41.07	2.18	38.89	51.78	12.89	27.64	.85
122	24.46	4.12	.05	1.63	.12	1.34	.59	32.31	2.44	29.87	41.81	11.94	17.35	.78
124	15.24	3.11	---	3.36	.03	1.59	.48	23.81	1.91	21.90	29.16	7.26	13.92	.67
041	18.78	3.88	.18	8.80	.36	1.26	.10	33.36	2.00	31.36	37.56	6.20	18.78	.52
031	21.28	4.82	.04	4.95	.01	1.43	.67	33.20	2.54	30.66	34.03	3.37	12.75	.37
182	20.44	3.88	.05	6.86	.17	1.46	.05	32.91	1.95	30.96	34.00	3.04	13.56	.36
156	16.22	5.02	.07	1.02	---	1.32	.04	23.69	1.94	21.75	23.95	2.20	7.73	.29
192	25.78	5.05	.41	7.33	.38	1.51	.04	40.50	2.76	37.74	39.37	1.63	13.59	.26
152	22.56	3.71	.09	6.56	.25	1.55	.33	35.05	2.84	32.21	32.74	.53	10.18	.23
239	13.45	3.40	.04	1.02	.58	1.97	.84	21.30	1.40	19.90	19.60	-.30	6.15	.18
030	20.70	6.39	.19	10.29	.11	1.58	.13	39.39	2.21	37.18	33.89	-3.29	13.19	.10
142	20.56	3.25	.02	2.87	.22	1.21	---	28.13	2.08	26.05	21.36	-4.69	.80	.09
172	14.05	1.75	.10	2.09	.18	1.34	.11	19.62	1.32	18.30	12.64	-5.66	-1.41	None
242	22.43	5.52	.19	3.00	.38	1.76	---	33.28	2.92	30.36	23.47	-6.89	10.04	None
131	24.00	4.29	.27	5.17	1.01	1.74	1.37	37.35	2.88	34.97	24.94	-10.03	.94	None
202	23.70	2.77	.03	4.88	.52	1.24	.16	33.30	2.40	30.90	20.73	-10.17	-2.97	None
136	27.01	3.97	.12	4.79	1.65	1.35	.26	39.66	2.85	36.81	19.09	-17.72	-7.92	None

Avg.

1938	20.91	4.08	.12	5.05	.38	1.50	.36	32.40	2.28	30.12	30.50	.38	9.59	.22
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
4 Yrs.	21.99	4.18	.16	5.43	.23	1.50	.36	33.85	1.95	31.90	30.41	-1.49	8.42	.13

Milk-and-Beef Herds

162	27.16	4.49	.28	7.91	.19	2.64	1.08	43.75	3.38	40.37	55.10	14.73	27.94	.86
223	28.80	3.40	.10	3.22	.07	2.36	.34	38.29	3.38	34.91	43.61	8.70	14.81	.71
132	17.46	1.38	---	4.21	.21	1.46	.41	25.13	2.00	23.13	25.32	2.19	7.86	.52
037	21.94	2.73	.06	2.74	.07	1.26	.54	29.34	2.83	26.51	23.57	-2.94	1.63	None
129	24.94	4.66	.08	6.65	.11	1.18	.11	37.73	2.30	35.43	30.13	-5.30	5.19	None

Avg.

1938	24.06	3.33	.10	4.95	.13	1.78	.50	34.85	2.78	32.07	35.55	3.48	11.49	.41
1937	24.71	2.94	.08	3.14	.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	2.20	.07	4.63	.16	1.17	.13	24.71	1.39	23.32	27.55	4.23	11.20	.58
4 Yrs.	21.23	2.89	.09	4.17	.11	1.47	.26	30.22	1.99	28.23	27.66	-.57	6.43	.16

* 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, 1938

Farm No.	Pounds of Feed										Pasture Days	Hours		
	Corn grain	Small feeds	Mill hay	Legume hay	Other hay	Fodder & stover	Silage	Whole milk	Skim-milk	Total conc. +		Man	Horse	
<u>Dairy Herds</u>														
040	359	1051	116	2962	378	---	5280	118	1403	1780	5100	136	120	2.6
239	376	820	695	1337	591	---	4014	50	1316	2119	3266	149	108	1.0
027	---	875	42	2221	137	871	4886	194	1086	1129	4358	129	72	3.5
124	93	9	---	542	543	1579	4073	123	2619	559	4022	193	72	.5
122	158	928	131	3304	113	437	5773	277	1334	1485	5778	140	92	1.1
202	792	372	124	2953	327	---	6051	249	3665	1940	5297	161	54	.8
041	390	552	583	2854	36	107	5092	212	3522	2147	4695	157	98	3.0
031	328	506	86	2873	750	693	5432	132	1701	1225	6126	148	98	1.2
156	139	369	111	3977	896	---	2960	140	16	645	5860	164	151	.6
172	93	872	103	1356	491	---	3585	137	875	1236	3042	159	44	2.0
242	376	467	103	4104	270	1079	5536	182	967	1138	7298	123	135	.6
030	31	934	96	1481	1211	1119	8448	192	1233	1299	6627	139	156	2.7
192	186	657	96	2991	910	---	6041	247	2404	1381	5917	166	121	5.5
142	45	392	376	2454	553	---	7011	195	1597	1128	5344	151	81	.6
152	321	1054	---	5021	---	1257	3185	138	2470	1810	7340	150	105	2.2
182	68	328	103	2587	390	536	4720	276	860	688	5086	195	90	1.6
131	686	1138	188	3182	98	491	5106	112	1971	2359	5473	154	91	6.0
136	993	1358	222	3984	162	308	8402	200	1253	2315	7254	133	107	1.8
Avg.														
1938	302	705	176	2783	436	471	5312	176	1688	1493	5465	153	100	2.1
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
4 Yrs.	180	570	176	2379	447	326	5718	164	1568	1214	5058	172	107	4.0
<u>Milk-and-Beef Herds</u>														
162	926	1126	321	4259	348	1541	3412	150	2061	2742	7285	106	103	3.1
132	557	585	137	2660	---	943	4735	104	1265	1507	5131	209	31	--
223	799	623	104	3400	---	464	3156	116	2069	1390	6584	131	112	1.4
037	404	466	145	4005	---	1323	5242	184	1290	1262	7080	135	60	1.8
129	1136	1136	16	1047	1003	1152	2974	129	1974	2638	4193	138	102	1.1
Avg.														
1938	764	787	145	3075	270	1086	4903	137	1732	2008	6065	144	82	1.5
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
4 Yrs.	375	556	74	2605	239	688	4686	144	1170	1224	5144	177	72	2.0

*One cow, bull or feeder or two head of other cattle considered as one unit. †Total concentrates include corn, small-grain mill feeds and 1/5 of the weight of silage. ‡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, 1938

Farm No.	Costs						Manure credit	Net cost	Product			Gain*	Return	
	Feed	Man labor	Horse work	Shelter	Equip- ment	Interest	Misc.	Total cash	Live- stock	Dairy	Total		Over feed	Per man hr.
Dairy Herds														
040	\$37.49	\$23.97	\$.14	\$8.14	\$.96	\$3.21	\$2.60	\$76.51	\$4.53	\$71.98	\$35.87	\$64.30	\$100.17	\$28.19
239	36.78	21.54	.06	2.88	10.24	3.48	2.18	77.16	3.75	73.41	12.37	82.46	94.83	21.42
027	28.70	14.35	.33	7.39	2.44	1.92	.33	55.46	3.66	51.80	18.64	54.33	72.97	21.17
124	18.78	14.38	.04	4.91	.85	2.50	.76	42.22	?44	39.78	21.12	34.45	55.57	15.79
122	39.76	18.33	.07	4.73	3.20	2.26	3.01	71.36	4.77	66.59	24.63	56.77	81.40	14.81
202	42.17	10.88	.06	10.00	3.22	2.47	.96	69.76	4.89	64.87	16.97	61.55	78.52	13.65
041	43.34	19.65	.31	13.52	3.81	2.66	.68	83.97	4.91	79.06	23.02	69.32	92.34	13.28
031	33.85	19.56	.08	8.02	1.68	2.76	1.93	67.88	4.56	63.32	16.78	59.00	75.78	12.46
156	29.94	30.24	.07	2.21	4.46	2.07	.82	69.81	3.96	65.85	9.08	61.85	70.93	5.08
172	25.43	8.80	.22	4.60	1.36	2.56	.26	43.23	2.63	40.60	9.36	35.42	44.78	4.18
242	36.31	26.99	.44	5.24	1.46	2.77	.13	73.34	5.20	68.14	17.60	54.06	71.66	3.52
030	35.20	31.31	.46	11.70	2.71	3.17	.56	85.11	4.44	80.67	23.97	59.89	83.86	3.19
192	36.84	24.92	.74	13.44	3.06	2.61	.71	32.32	4.62	77.70	29.84	50.19	80.03	2.33
142	34.14	16.13	.05	5.47	2.41	2.52	---	60.72	4.04	56.68	13.61	44.58	58.19	1.51
152	44.09	20.99	.23	11.00	2.20	2.53	.78	81.87	5.91	75.96	19.59	57.21	76.80	.84
182	29.92	17.96	.12	8.69	1.50	2.45	.10	60.74	3.60	57.14	8.51	43.85	52.36	-4.78
131	43.25	18.16	.45	7.56	3.57	3.10	2.87	78.96	5.12	73.84	21.26	47.02	68.28	-5.56
136	55.16	21.41	.26	6.38	7.87	3.46	2.53	97.12	6.50	90.62	13.56	61.03	74.59	-16.03
Avg.														
1938	36.17	19.97	.23	7.55	3.17	2.70	1.18	70.97	4.42	66.55	18.66	55.40	74.06	7.51
1937	43.35	20.61	.43	7.99	2.66	2.80	1.12	73.96	4.16	74.30	21.07	65.76	86.83	12.03
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
1935	31.36	19.76	.34	9.53	2.49	2.43	.33	66.74	2.67	64.07	21.24	47.54	68.78	4.71
4 Yrs	37.92	21.28	.39	6.45	2.33	2.70	1.08	74.65	3.75	70.90	20.38	53.66	79.04	8.24
Milk-and-Beef Herds														
162	50.99	20.61	.60	15.33	1.30	4.14	2.91	95.91	6.31	89.60	54.77	48.46	103.23	13.63
132	33.81	6.23	---	7.19	2.63	2.53	.59	53.03	4.03	49.00	35.06	25.65	60.72	11.72
223	43.90	22.38	.19	4.86	1.27	3.46	.57	76.63	5.32	71.31	40.72	36.53	77.25	5.94
037	38.88	11.91	.18	5.40	1.31	2.72	1.99	62.39	5.05	57.34	23.07	28.77	51.84	-5.50
129	37.56	20.43	.17	9.61	2.88	2.41	.45	73.56	3.77	69.79	24.57	36.12	60.69	-9.10
Avg.														
1938	41.03	16.32	.22	8.48	1.89	3.05	1.31	72.30	4.89	67.41	35.64	35.11	70.75	3.34
1937	38.24	14.98	.15	5.55	1.66	2.28	.60	63.46	3.47	59.99	22.67	36.15	58.83	-1.16
1936	39.92	13.42	.26	7.14	1.86	2.73	.77	66.10	3.92	62.18	27.27	37.33	65.10	2.92
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
4 Yrs	36.99	14.41	.20	7.19	1.96	2.54	.84	64.13	3.75	60.38	27.93	35.74	63.57	3.29

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

Factors of Cost and Return per Sheep.* 1938

Farm No.	Pounds of Feed				Pasture			Hours		Fleece weight (lbs.)	% Death Sheep	% Death Loss Lambs	% lamb crop
	Legume hay	Other hay	Fodder & Stover	Silage	Total roughage ⁺	Grain	Days	Man	Horse				
124	16	---	107	164	178	3	216	2.7	--	7.8	11	3	100
131	256	---	---	184	317	24	187	2.4	.9	8.3	5	0	117
172	36	13	---	192	113	34	224	1.4	.2	7.9	10	7	69
182	126	72	---	---	198	--	238	5.0	--	9.2	0	18	138
031	43	34	---	204	145	63	210	2.9	.2	5.5	11	0	152
223	206	---	---	434	351	17	193	6.3	.2	10.1	8	14	109
142	---	---	---	---	---	63	260	3.9	.8	11.3	4	9	143
136	304	---	76	38	392	189	238	8.9	--	7.5	7	0	150
Avg.													
1938	123	15	23	152	212	49	221	4.2	.3	8.4	7	5	122
1937	150	38	---	114	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
4 Yrs.	125	24	7	141	203	28	200	3.2	.2	8.4	11	12	102

* Two lambs under 6 months of age are considered as one sheep.

+ Hay, fodder and stover plus one-third of the weight of silage.

Cost and Return per Sheep.* 1938

Farm No.	Feed	Man labor	Horse work	Shelter	Equip- ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Production			Gain ⁺ over feed	Return over feed
											Sheep	Wool	Total		
124	\$.89	\$.55	\$.--	\$.58	\$.02	\$.26	\$.16	\$2.46	\$.07	\$2.39	\$2.80	\$1.22	\$4.02	\$1.63	\$3.13
131	1.61	.49	.07	.32	.07	.23	.26	3.05	.22	2.83	3.22	1.12	4.34	1.51	2.73
172	1.12	.28	.02	.09	.07	.34	.15	2.07	.08	1.99	1.67	1.39	3.06	1.07	1.94
182	1.11	1.01	---	2.13	.03	.22	.15	4.65	.11	4.54	4.22	1.04	5.26	.72	4.15
031	1.47	.58	.01	.20	.01	.16	.21	2.64	.10	2.54	2.23	.72	2.95	.41	1.48
223	1.86	1.27	.03	1.19	---	.29	.04	4.58	.21	4.47	3.27	1.43	4.70	.23	2.84
142	1.12	.79	.01	.72	.23	.17	---	3.04	.04	3.00	.11	1.63	1.74	-1.26	.62
136	3.42	1.79	---	.71	1.62	.38	.39	8.31	.37	7.94	3.22	1.03	4.25	-3.69	.83
Avg.															
1938	1.57	.84	.02	.74	.26	.26	.17	3.86	.15	3.71	2.59	1.20	3.79	.08	2.22
1937	1.81	.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	1.84	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
4 Yrs.	1.61	.64	.02	.66	.15	.25	.17	3.50	.14	3.36	3.12	1.62	4.74	1.37	3.12

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

+ A minus (-) indicates a loss.

Factors of Cost and Return per 100 Pounds of Hogs Produced, 1938

Farm No.	Pounds Produced	Pounds of Feed					Pasture Days	Hours		Pigs per litter	Average market weight, lb.	Selling price per 100 lbs.
		Corn grain	Small feeds	Mill Conc.	Total	Skimmilk equivalent*		Man	Horse			
124	12120	183	12	--	195	1070	46	2.3	.5	5.1	193	\$7.40
202	57827	257	28	2	287	648	29	1.8	.1	6.9	219	7.98
031	13881	220	156	2	378	619	48	2.4	.1	9.3	194	7.78
182	14804	250	117	--	367	506	37	2.3	.2	5.6	232	7.22
122	14157	221	122	8	351	466	34	2.5	.1	7.0	206	8.24
162	29255	200	159	12	371	255	29	1.6	.1	7.7	223	7.67
027	28010	173	263	5	441	482	28	1.8	.1	7.5	229	7.89
037	23230	264	117	17	398	233	33	1.9	.2	6.4	229	7.81
041	17093	193	203	2	398	772	46	2.7	.2	7.6	225	7.53
131	24726	190	180	14	384	674	29	2.4	.3	9.1	212	7.82
172	20130	296	149	--	445	679	44	1.7	.6	6.7	237	6.94
142	14131	200	268	--	468	415	38	2.1	--	8.3	238	6.64
192	13022	232	230	11	473	275	33	3.5	.6	8.1	238	7.45
040	12390	209	233	6	448	486	42	3.8	.7	5.3	237	7.52
030	17420	233	213	1	447	527	31	3.8	.2	7.2	233	7.82
136	13445	326	134	10	470	636	17	3.1	.1	6.9	244	7.95
223	25274	375	147	2	524	1389	--	3.5	.1	6.4	232	8.03
132	8050	196	300	--	496	507	34	2.2	.1	6.8	253	7.72
242	11530	371	199	6	576	512	51	3.4	.2	7.5	220	8.27
129	11920	440	117	--	557	517	38	3.1	.1	7.0	242	7.19
239	3145	474	8	--	482	1262	27	5.5	--	7.0	303	7.91
152	4170	473	158	--	631	1091	35	4.0	.2	11.0	235	7.68
Avg.												
1938	17715	272	159	5	436	637	34	2.8	.2	7.3	231	7.66
1937	12643	189	223	12	424	713	9	3.4	.2	6.4	236	9.19
1936	13124	214	147	12	373	660	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
4 Yrs.	13306	228	170	11	409	652	24	3.1	.2	6.4	232	8.76

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

Cost and Return per 100 Pounds of Hogs Produced, 1938

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*	Return over feed
124	\$2.12	.45	.03	.38	.04	.17	\$---	\$3.19	.32	\$2.87	\$7.40	\$4.53	\$5.28
202	2.89	.35	.01	.02	.25	.14	.06	3.72	.30	3.42	7.98	4.56	5.09
031	3.68	.47	.01	---	.04	.10	.04	4.34	.35	3.99	7.78	3.79	4.10
182	3.46	.46	.01	.24	.07	.14	.04	4.42	.32	4.10	7.22	3.12	3.76
122	3.76	.51	.01	---	.03	.19	---	4.50	.33	4.17	8.24	4.07	4.48
162	3.56	.33	.03	.27	.09	.09	.17	4.54	.29	4.25	7.67	3.42	4.11
027	4.06	.36	.01	.15	.05	.06	.01	4.70	.38	4.32	7.89	3.57	3.83
037	3.60	.37	.01	.37	.08	.20	.01	4.64	.31	4.33	7.81	3.48	4.21
041	3.92	.54	.02	.03	.08	.09	.10	4.78	.39	4.39	7.53	3.14	3.61
131	3.90	.49	.02	.12	.16	.14	.02	4.89	.37	4.52	7.82	3.30	3.92
172	4.44	.34	.01	.08	.09	.14	---	5.10	.41	4.69	6.94	2.25	2.50
142	4.20	.41	---	.20	.01	.07	.20	5.09	.37	4.72	6.64	1.92	2.44
192	3.87	.70	.07	.28	---	.14	.12	5.18	.35	4.83	7.45	2.62	3.58
040	4.23	.76	.04	.21	.03	.17	.03	5.47	.38	5.09	7.52	2.43	3.29
030	4.48	.76	.03	.20	.03	.12	.02	5.64	.38	5.26	7.82	2.56	3.34
136	4.91	.62	.01	.12	.25	.17	---	6.08	.42	5.66	7.95	2.29	3.04
223	5.21	.69	.01	.08	.12	.19	.05	6.35	.59	5.76	8.03	2.27	2.82
132	4.74	.45	.01	.69	.11	.22	---	6.22	.40	5.82	7.72	1.90	2.98
242	5.42	.68	.02	.14	.05	.14	.01	6.46	.47	5.99	8.27	2.28	2.85
129	5.02	.62	.01	.80	.10	.17	---	6.72	.45	6.27	7.19	.92	2.17
239	6.25	1.10	---	.15	.08	.28	---	7.86	.53	7.33	7.91	.58	1.66
152	6.93	.80	.01	---	.28	.12	.07	8.21	.60	7.61	7.68	.07	.75
Avg.													
1938	4.30	.56	.02	.20	.09	.15	.04	5.36	.39	4.97	7.66	2.69	3.36
1937	6.36	.69	.02	.25	.11	.12	.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
4 Yrs.	5.56	.62	.03	.22	.12	.16	.05	6.76	.38	6.38	8.79	2.41	3.23

*A minus (-) indicates a cost greater than the selling price.

Factors of Cost and Return per 100 Hens, 1938

Farm No.	Size of Flock			Pounds of Feed							Hours		Eggs	Per Dozen Eggs	
	Laying hens	Other	Corn	Small grain	Bran & mids	Com. feeds	Total conc.	Meat scraps & tankage	Skim-milk	Skimmilk equivalent*	Man	Horse	per hen	Cost, cents	Selling price, ¢
269	232	73	4466	3134	2155	172	9927	970	4045	20528	256	5.4	181	11.8	20.4
154	341	275	5156	2429	1701	147	9433	818	3732	17646	174	7.5	142	11.3	19.0
248	209	117	3322	2107	478	3450	9357	96	5230	6856	207	9.1	144	12.0	19.5
289	177	79	2689	3722	1243	226	7880	650	1040	12085	167	2.4	139	12.8	19.9
249	159	63	1796	5064	755	173	7788	503	330	8884	176	4.1	151	12.5	19.9
239	193	83	3859	332	----	6081	10272	----	6635	6635	229	2.2	195	13.4	18.4
299	139	61	4835	4553	----	1906	11294	----	285	285	286	2.2	166	16.1	21.3
144	86	82	4884	8404	1163	256	14707	1105	12610	31390	411	2.6	225	16.1	19.3
279	143	92	2702	4583	----	5080	12365	----	2586	3586	410	5.3	157	15.7	19.5
148	100	63	2800	6368	100	1750	11018	----	6510	6510	298	4.0	146	14.4	19.2
309	78	79	2297	7492	1923	1667	13379	833	----	14167	491	15.4	147	16.5	20.8
259	72	46	2644	8650	833	3507	15634	278	2329	7051	488	1.4	162	17.8	20.9
253	129	134	3994	4202	4496	698	13390	1938	8006	40946	288	5.0	155	17.2	18.1
246	57	43	6681	3521	----	702	10904	175	----	2932	312	1.8	106	14.3	16.4
356	162	77	5358	2338	2907	1043	11646	1117	12335	31329	266	.6	177	18.9	20.2
340	396	229	820	7818	1179	3030	12847	590	673	10697	181	2.3	121	17.0	19.3
147	206	60	2745	3635	1214	492	8092	874	2476	17330	328	3.5	144	15.6	17.5
359	120	51	5647	2332	1993	633	10605	1052	6693	24572	317	8.9	168	16.9	17.9
157	126	5	2667	6187	556	---	9410	556	8493	17942	243	38.1	144	16.9	17.3
273	102	171	3843	4165	----	3088	11096	----	----	----	441	2.5	169	17.4	17.5
158	146	4	422	4236	291	34	4983	154	2327	5447	104	12.0	80	20.4	17.3
241	112	28	5350	2343	----	89	7782	----	5098	5098	113	3.6	73	21.5	16.1
Avg.															
1938	158	87	3590	4437	1045	1556	10628	532	4179	13226	281	6.3	150	15.8	18.9
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	20.5
1935	124	79	3244	5351	957	1520	11572	337	6126	11855	329	9.0	119	22.8	22.6
4 Yrs.	141	78	3310	4636	1037	1690	10723	428	5073	12347	315	8.0	133	20.6	20.3

*Skimmilk plus 17 times meat scraps and tankage

Cost and Return per 100 Hens, 1938

Farm No.	Feed	Man labor	Horse work	Shelter	Equip- ment	Interest at 5%	Misc.	Total	Manure cash expense	Net credit expense	Product			Gain over feed	Return per hour
											Poultry	Eggs	Total		
269	\$122.96	\$51.21	\$.53	\$17.67	\$18.78	\$2.87	\$12.95	\$226.97	\$.924	\$217.73	\$67.06	\$305.66	\$372.72	\$54.99	\$49.76 \$.34
154	123.41	34.85	.75	17.60	16.01	3.70	18.25	214.57	8.48	206.09	120.19	223.41	343.60	137.51	220.19 .29
248	140.25	41.46	.69	6.22	15.74	3.62	10.29	218.27	8.18	210.09	105.72	227.47	333.19	123.10	192.94 .38
289	95.33	33.47	.26	12.01	11.25	2.78	14.71	169.81	6.69	163.12	22.54	226.66	249.20	86.08	153.87 .40
249	90.85	35.19	.64	10.06	9.63	3.11	11.02	160.50	6.07	154.43	-3.06	240.38	237.82	83.39	146.97 .42
239	140.56	45.83	.14	20.72	10.01	3.43	11.16	231.85	9.56	222.29	6.77	296.35	303.12	80.83	162.56 .28
299	131.09	57.27	.16	3.45	3.03	3.32	9.28	207.60	7.70	199.90	-23.91	289.41	265.50	65.60	134.41 .31
144	195.25	82.15	2.46	49.42	9.94	4.14	20.16	363.52	14.00	349.52	55.94	356.81	412.75	63.23	217.50 .41
279	169.87	81.33	1.02	54.75	5.80	5.25	3.75	326.77	9.67	317.10	133.57	243.45	377.02	59.92	207.15 .24
148	131.35	59.50	.24	9.00	8.07	3.60	4.26	216.02	8.67	207.35	40.18	223.41	263.59	56.24	132.24 .29
309	180.60	98.14	2.05	17.31	27.10	4.04	27.92	357.16	10.81	346.35	165.36	231.35	396.71	50.36	216.11 .38
259	212.48	97.50	.11	25.69	7.83	5.17	6.86	355.64	11.99	343.65	113.16	272.04	370.20	46.55	177.72 .42
253	201.30	57.60	.74	44.96	37.04	4.46	13.12	359.82	14.56	345.26	136.70	247.70	284.40	39.14	182.50 .19
246	113.60	62.46	.26	20.70	24.19	3.79	7.51	232.51	7.37	225.14	113.12	144.28	258.00	32.86	144.40 .53
356	171.35	53.18	.04	17.59	80.69	3.12	17.53	343.50	12.55	330.95	55.99	303.36	359.35	28.40	188.00 .19
340	172.87	36.21	.30	4.80	8.30	3.76	7.79	241.03	10.43	230.60	64.77	190.97	255.74	25.14	75.87 .04
147	114.27	65.53	.61	5.82	11.96	2.04	11.09	212.22	7.55	204.67	19.40	209.42	228.32	24.15	114.55 .27
359	141.84	63.38	.63	14.59	17.97	2.48	30.72	271.61	10.40	261.21	25.54	253.01	278.55	17.34	136.71 .21
157	124.89	43.65	2.06	2.62	6.12	4.19	2.83	191.36	8.62	182.74	-20.18	207.31	187.13	4.39	62.24 .02
273	142.59	88.19	.27	3.53	32.84	3.49	18.94	239.35	7.87	231.38	37.19	247.02	284.21	2.23	141.62 .24
158	55.20	20.39	1.26	18.83	10.23	2.77	3.01	112.19	3.99	103.20	-28.58	115.75	87.17	-21.03	31.37 none
241	69.02	22.68	.25	-----	35.06	2.77	2.19	131.97	5.85	126.12	-4.12	101.40	97.28	-28.84	28.26 none
Avg.	138.57	56.21	.70	17.15	18.53	3.58	12.29	247.03	9.10	237.93	54.93	234.44	289.37	51.44	150.80 .38
1938	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
1937	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
4 yrs	176.80	63.03	.78	17.69	19.00	3.68	13.62	294.65	9.03	285.57	66.07	220.59	286.66	1.09	109.86 .20

Factors of Cost and Return per 100 Pounds of Turkeys Produced, 1938

Farm No.	Pounds Produced	Pounds of Feed				Hours		Average market weight, lbs.	Selling price per lb.	Per Cent hatch	% Death loss of poult
		Corn grain	Small com. feeds	Total conc.	Meat scraps & tankage	Skimmilk	Man	Horse			
356	11348	277	106	165	548	.45	169	6.9	.7	16.2	20.5
340	21818	148	278	228	654	.54	56	8.5	.2	15.8	18.3
273	11686	186	137	408	731	--	---	15.6	.6	14.2	18.1
253	9366	393	115	189	697	.96	42	8.6	.4	13.8	17.3
219	13212	202	93	153	448	.61	8	6.2	.1	15.7	19.1
239	6030	127	26	527	680	--	15	6.9	.3	13.2	21.3
279	12400	64	228	350	642	--	17	9.0	1.1	14.0	21.8
Avg.											
1938	12266	200	140	289	629	.37	44	8.8	.5	14.7	19.5
1937	10629	248	164	350	762	.22	65	7.3	.4	14.4	20.9
1936	8323	303	61	320	684	.40	44	8.1	.3	14.8	16.6
3 Yrs.	10405	250	122	320	692	.33	51	8.1	.4	14.6	19.0

Cost and Return per 100 Pounds of Turkeys Produced, 1938

Farm No.	Feed labor	Man work	Horse work	Shelter & Equipment	Interest at 5%	Misc. cash	Total expense	Eggs sold	Manure	Total credits	Net expense	Value of Production	Gain* over feed†	Return per hour
356	\$6.54	\$1.38	\$.04	\$.10	\$.13	\$.35	\$8.54	\$3.25	\$.51	\$3.76	\$4.78	\$20.45	\$15.67	\$17.16
340	9.44	1.70	:03	.61	.20	.36	12.34	7.66	.58	8.24	4.10	17.60	13.49	15.82
273	12.34	3.13	.07	1.12	.30	.71	17.67	----	.58	.58	17.09	27.76	10.67	15.42
253	9.18	1.73	:06	.97	.44	.49	12.87	----	.66	.66	12.21	22.86	10.65	13.68
219	5.04	1.24	.01	1.03	.06	.96	8.34	----	.43	.43	7.91	16.76	8.85	11.72
239	11.10	1.39	:02	.98	.15	.64	14.28	----	.59	.59	13.69	20.53	6.84	9.43
279	9.09	1.81	.22	1.39	.15	1.12	13.78	----	.51	.51	13.27	18.36	5.09	9.27
Avg.														
1938	8.96	1.77	.06	.89	.20	.66	12.54	1.56	.55	2.11	10.43	20.61	10.18	13.21
1937	14.47	1.46	.04	.70	.20	.70	17.57	.60	.64	1.24	16.33	21.89	5.56	8.02
1936	14.85	1.63	.04	1.16	.19	.77	18.64	2.34	.58	2.92	15.72	13.64	-2.08	1.13
3 Yrs.	12.76	1.62	.05	.91	.20	.71	16.25	1.50	.59	2.09	14.16	18.71	4.55	7.45

*A minus (-) indicates a loss.

+Includes value of eggs sold.

Cost of Horse Work Per Horse, 1938

Farm No.	Grain lbs.	Hay ⁺ lbs.	Pasture days	Man hours	Feed labor	Shelter	Equip- ment	Interest at 5%	Misc. cash	Depreci- ation	Total cost	Manure credit	Net cost	Hours worked	Cost per hr.	Crop acres	
																(c)	
157*	427	1933	109	62	\$12.27	\$12.33	\$4.05	\$4.60	\$6.09	\$1.23	\$3.33	\$43.95	\$1.40	\$42.55	786	5.4	38
031*	2074	5625	63	60	31.92	11.92	11.30	3.22	4.66	2.91	-1.20‡	64.73	4.22	60.51	1003	6.0	27
122*	1804	3800	90	61	27.58	12.18	8.70	2.43	1.17	3.60	---	55.66	3.64	52.02	826	6.3	21
239*	1187	666	109	64	13.89	12.82	3.17	4.82	4.71	.18	1.67	41.26	1.22	40.04	634	6.3	22
202*	1851	4400	74	54	29.26	10.79	9.30	4.56	6.36	1.97	10.83	73.07	3.35	69.72	1062	6.6	41
124	1651	4286	65	45	24.54	8.92	8.61	3.36	5.83	.60	3.83	55.69	3.22	52.47	747	7.0	12
242*	2261	5400	76	61	35.47	12.16	3.90	8.71	4.60	1.40	1.25‡	64.99	4.33	60.66	859	7.1	23
182*	1506	5068	106	42	24.70	3.42	11.89	3.78	5.17	.10	14.36	68.42	2.64	65.78	905	7.3	24
131*	1903	5047	96	64	31.87	12.90	8.45	3.11	5.02	1.90	3.50	66.75	3.90	62.85	831	7.6	41
142*	3255	3680	54	52	40.32	10.32	8.81	5.08	4.43	---	3.00	71.96	4.06	67.90	874	7.8	48
027*	1951	4582	93	50	31.09	9.98	7.05	1.16	3.94	.33	24.24	77.79	3.70	74.09	789	9.4	28
152	2177	6034	96	52	39.00	10.38	6.46	2.54	7.11	.64	9.48	75.61	4.95	70.66	713	9.9	19
037*	2776	6130	63	55	46.16	11.02	3.48	4.46	6.76	1.43	14.46	87.79	5.98	81.81	820	10.0	47
041*	1452	2984	96	49	24.03	9.72	15.81	6.68	3.75	1.51	---	61.55	2.70	58.85	542	10.8	28
172*	1815	2868	107	37	25.46	7.41	3.36	4.71	5.42	.20	16.50	63.06	2.42	60.64	561	10.8	35
156*	1427	6160	89	54	35.26	10.73	6.23	2.41	6.30	.08	2.00	63.01	5.14	57.87	504	11.5	28
223*	2339	4000	78	50	35.13	10.09	5.00	4.64	7.61	2.23	.83‡	63.87	4.29	59.58	456	13.1	30
192*	3246	4575	74	58	40.83	11.68	27.45	2.84	4.25	.69	1.04‡	86.70	4.05	82.65	619	13.3	31
136*	2450	6630	76	75	45.36	15.00	10.47	4.45	5.46	8.98	51.53	141.25	5.73	135.52	930	14.6	40
129*	1668	4009	127	65	26.54	13.07	9.55	4.27	5.46	3.68	31.53	94.10	2.56	91.54	614	14.9	59
132*	838	2237	119	24	17.07	4.82	5.89	1.33	5.39	1.65	29.36	65.51	1.79	63.72	407	15.7	34
030	2607	4012	74	58	30.46	11.65	10.03	2.30	5.19	1.98	39.19	100.80	3.20	97.60	567	17.2	18
162*	2175	3693	97	49	28.63	9.82	14.28	14.95	7.79	3.26	9.72	88.45	3.23	85.22	437	19.5	16
Avg.																	
1938	2021	4253	88	54.0	30.30	10.79	8.84	4.37	5.32	1.76	11.49	72.87	3.55	69.32	717	9.7	31
1937	1727	3713	72	54.3	35.91	10.95	10.01	4.30	5.32	1.08	6.00	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	81.13	4.15	77.03	843	9.1	33
1935	2236	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
4 Yrs.	2090	4144	73	56.4	36.81	11.27	9.36	4.74	5.19	1.16	8.47	77.00	4.05	72.95	799	9.1	32

* Farms using tractors for drawbar work.

+ Hay, fodder and stover plus one-third the weight of silage.

‡ Appreciation.

Tractor Costs, 1938

Farm No.	Hours Worked per Year			Cost per Hour						Per 100 Hrs. Operation			
	Draw-bar	Belt	Total	Labor & Oil	Fuel	Misc. cash	Use of auto, truck, horses*	Depreciation	Interest at 5%	Total cost	Labor hours	Fuel gal.	Oil gal.
<u>Two-Plow Tractors</u>													
248	453 $\frac{1}{4}$	190 $\frac{3}{4}$	644	.011	.245	.018	\$---	.024	.038	.336	5.4	188	3.1
157	377 $\frac{1}{4}$	26	403 $\frac{1}{4}$	.002	.154	.004	---	.124	.061	.345	1.3	112	2.4
154	719	111 $\frac{3}{4}$	830 $\frac{3}{4}$	.005	.231	.016	---	.090	.043	.385	2.4	200	3.6
253	452 $\frac{3}{4}$	140	592 $\frac{3}{4}$	.019	.213	.053	.004	.042	.058	.389	9.6	180	4.0
246	618	193 $\frac{3}{4}$	811 $\frac{3}{4}$	.005	.240	.023	---	.099	.045	.412	2.4	184	2.7
148	138 $\frac{3}{4}$	106 $\frac{1}{2}$	245 $\frac{1}{4}$	.025	.269	.009	---	.204	.043	.550	12.4	190	2.9
309	308 $\frac{3}{4}$	97 $\frac{1}{2}$	406 $\frac{1}{4}$	.008	.312	---	---	.160	.077	.557	4.0	230	3.4
239	182	140 $\frac{1}{4}$	322 $\frac{1}{4}$	.042	.394	.025	.002	.078	.017	.558	21.1	268	7.8
340	602 $\frac{3}{4}$	115	717 $\frac{1}{4}$	.002	.217	.056	---	.280	.061	.616	.9	188	3.8
359	194	33 $\frac{1}{2}$	227 $\frac{1}{2}$	.026	.249	.018	---	.154	.177	.624	12.9	210	4.8
356	215 $\frac{1}{4}$	73 $\frac{1}{2}$	288 $\frac{3}{4}$	.009	.286	.051	---	.242	.150	.738	4.5	207	3.1
299	141 $\frac{3}{4}$	80	221 $\frac{3}{4}$	---	.263	.107	---	.316	.154	.840	---	203	2.3
158	157 $\frac{1}{4}$	65 $\frac{1}{4}$	222 $\frac{1}{2}$	.013	.281	.014	---	.382	.184	.874	6.5	202	3.1
Avg.													
1938	351	106	457	.013	.258	.030	.001	.169	.085	.556	6.4	197	3.6
1937	275	71	346	.018	.267	.050	.003	.144	.068	.550	8.8	212	4.3
1936	194	59	253	.021	.309	.033	.003	.085	.099	.550	10.6	235	6.2
1935	292	79	371	.029	.236	.066	.005	.108	.046	.490	9.4	192	6.6
4 Yrs.	278	79	357	.020	.267	.045	.003	.127	.074	.536	8.8	209	5.2
<u>Three-Plow Tractors</u>													
273	244 $\frac{1}{4}$	149 $\frac{1}{2}$	393 $\frac{3}{4}$	.017	.220	---	---	.128	.062	.427	8.4	190	2.5
289	570 $\frac{1}{2}$	222	792 $\frac{1}{2}$	.021	.261	.022	---	.189	.046	.539	10.5	210	7.3
144	254	231 $\frac{3}{4}$	485 $\frac{3}{4}$	.010	.402	---	---	.103	.039	.554	5.0	345	7.0
219	466 $\frac{1}{2}$	257	723 $\frac{1}{2}$	.012	.434	.277	.002	.104+	.037	.658	5.8	352	6.3
249	454	81 $\frac{1}{2}$	535 $\frac{1}{2}$	.025	.336	.078	.008	.280	.077	.804	12.5	250	3.2
259	505	121	626	.019	.378	.470	.006	---	.030	.903	9.7	250	9.0
279	266 $\frac{3}{4}$	39 $\frac{1}{4}$	306	.011	.412	.008	---	.415	.184	1.030	5.5	257	3.3
Avg.													
1938	394	158	552	.016	.349	.123	.002	.144	.068	.702	8.2	265	5.5
1937	388	161	549	.017	.313	.099	.002	.145	.067	.643	8.7	246	5.5
1936	443	137	580	.021	.307	.053	.002	.087	.056	.526	10.6	245	7.7
1935	372	183	555	.021	.192	.195	.005	.002+	.050	.461	10.7	252	8.8
4 Yrs.	399	160	559	.019	.290	.118	.003	.093	.060	.583	9.5	252	6.9

*Use of auto, truck, and horses in servicing or repairing tractor.

+Appreciation resulting from extensive repairs.

Truck Costs, 1938

Farm No.	Miles driven	Labor	Gas & oil	Cash expense	Cost per Mile Depreciation	Interest at 5%	Total	Miles per gallon of gas
144	4758	\$ -	\$.012	\$.011	\$ -	\$.001	\$.024	17.0
219	15600	-	.012	.008	.005	.002	.027	15.0
356	9300	.001	.012	.005	.010	.002	.030	15.4
299	1000	.002	.014	.015	-	.001	.032	14.3
279	8038	-	.014	.005	.013	.004	.036	14.4
154	794	-	.019	.014	-	.005	.038	9.9
246	4435	-	.013	.003	.017	.005	.038	13.9
253	4129	-	.016	.020	.006	.003	.045	15.2
259	4543	-	.012	.017	.013	.005	.047	15.0
248	8844	-	.013	.017	.016	.003	.049	-
309	1000	.004	.023	.027	-.002	.001	.053	8.3
249	5925	.003	.013	.034	.013	.003	.071	15.0
340	2545	-	.016	.033	.012	.011	.072	12.0
289	3000	.005	.025	.030	.067	.004	.131	7.1
Avg								
1938	5279	.001	.015	.017	.012	.004	.049	12.3
1937	6365	.001	.015	.014	.010	.003	.043	14.3
1936	4792	.002	.017	.022	.009	.004	.054	12.4
1935	4126	.004	.015	.026	.011	.004	.061	12.7
4 Yrs.	5140	.002	.016	.020	.010	.004	.052	12.9

Auto Costs, 1938

Farm No.	Miles driven	Cost per Mile					Miles per gallon of gas	
		Labor	Gas & oil	Misc. cash	Depreci- ation	Interest at 5%		
269	10776	\$ -	\$.013	\$.005	\$.002	\$.001	\$.021	16.5
273	6105	.001	.015	.008	-	-	.024	14.7
148	14800	-	.014	.007	.002	.001	.024	15.9
157	10782	-	.009	.007	.007	.001	.024	22.8
356	1914	-	.012	.006	.005	.002	.025	16.0
144	11461	-	.011	.005	.009	.002	.027	17.0
299	8294	-	.013	.005	.008	.004	.030	16.0
249	17975	-	.011	.005	.012	.002	.031	17.0
289	29944	-	.015	.005	.009	.002	.031	12.4
259	9075	-	.012	.011	.006	.003	.032	15.7
279	13882	-	.014	.006	.009	.003	.032	15.6
147	6680	-	.013	.012	.008	.002	.035	13.5
154	6304	-	.013	.013	.008	.003	.037	15.0
253	5677	-	.012	.020	.005	.001	.038	18.0
309	8013	.001	.014	.015	.006	.002	.038	13.5
158	9184	-	.015	.017	.006	.001	.039	15.0
239	6977	-	.015	.007	.017	.002	.041	13.1
246	4557	-	.011	.010	.015	.005	.041	15.7
241	8305	-	.024	.007	.009	.002	.042	8.6
359	2664	.002	.011	.026	.011	.004	.052	17.1
340	8137	-	.011	.020	.016	.006	.053	17.5
Avg.								
1938	11195	-	.013	.010	.008	.003	.034	15.6
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
4 Yrs.	8820	.001	.013	.011	.007	.002	.034	15.7