A Preliminary Report
of
Data Secured in 1929.
on the
FARM ACCOUNTING ROUTE
in
ROCK & NOBLES COUNTIES - MINNESOTA

By

G. A. Sallee - G. A. Pond
R. H. Loreaux - Routeman

Division of Farm Management and Agricultural Economics
University Farm
St. Paul, Minn.
May 1930.
Index

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1</td>
</tr>
<tr>
<td>Facts About the Organization of the Farm</td>
<td>8</td>
</tr>
<tr>
<td>Cost and Returns from Cattle</td>
<td>11</td>
</tr>
<tr>
<td>Costs and Returns from Hogs</td>
<td>12</td>
</tr>
<tr>
<td>Costs and Returns from Sheep</td>
<td>13</td>
</tr>
<tr>
<td>Costs and Returns from Poultry</td>
<td>14</td>
</tr>
<tr>
<td>Cost of Horse Work</td>
<td>15</td>
</tr>
<tr>
<td>Cost and Return from Husked Corn</td>
<td>16</td>
</tr>
<tr>
<td>Cost and Return from Flax</td>
<td>16</td>
</tr>
<tr>
<td>Cost and Return from Oats</td>
<td>17</td>
</tr>
<tr>
<td>Cost and Return from Barley</td>
<td>17</td>
</tr>
<tr>
<td>Cost of Producing Alfalfa</td>
<td>18</td>
</tr>
<tr>
<td>Cost of Producing Wild Hay</td>
<td>18</td>
</tr>
<tr>
<td>Cost of Producing Corn Fodder</td>
<td>19</td>
</tr>
<tr>
<td>Cost of Producing Corn Silage</td>
<td>19</td>
</tr>
</tbody>
</table>

Source of Data

Method of Study

The Division of Farm Management and Agricultural Economics and of Animal Husbandry of the University of Minnesota are cooperating with the Bureau of Agricultural Economics of the United States Department of Agriculture in an accounting study of twenty-four farms in Rock and Nobles Counties in Southwestern Minnesota. This study was started March 1, 1929. The farms were selected in cooperation with the county agricultural agents in the respective counties, Mr. C. C. Gaylord in Rock County and Mr. C. J. Gilbert in Nobles County. Only farms in which some type of beef production is a major enterprise were chosen. The farmers cooperating in this work keep complete record of cash receipts and cash expenditures, a daily record of the labor used on each crop and each class of livestock, a record of the farm produce used in the house and other detailed information regarding their business. These records are checked at least twice a month by the route man and supplemented with inventories, livestock feed records, reports of crop yields and practices and other significant facts about the farm operation. The data collected is sent to the central office at University Farm, St. Paul, where a detailed set of records for each farm is kept. From these records the costs presented in this report have been computed. The financial returns from these farms, the cost and income from livestock production and other significant facts will be presented in later reports as the information becomes available.

Description of Area

Rock and Nobles Counties are located in the southwestern corner of the state in Rock County and the western edge of Nobles County. This is one of the most fertile soil types in the state. The County is covered with a glacial till, the prevailing soil and central part of the state. This area is a pro-plained with lime. According to the 1925 census, only four of the counties had higher land values per acre than Rock and Nobles and these high land values were due largely to their nearness to the counties are level to gently rolling with practically no significant hills. There are some sections, especially in southern Nobles
County that need drainage to insure regular cropping and in Rock County there are limited areas of rock out-crop. The annual rainfall averages between 26 and 28 inches and the average growing season is from 170 to 140 days. Beef cattle and hogs are the principal classes of livestock raised. Corn, oats, and barley are the principal grain crops. They are raised primarily for feed although there is a considerable surplus for sale on many farms. Alfalfa and wild hay are the principal roughages grown.

Description of Farms

The average size of the farms studied was 323 acres. This is approximately 55% larger than the average size of farms in these two counties. The larger farms are better adapted to beef production. Two hundred forty-one acres or about 75% of the total acreage is in harvested crops. Of the balance there are 64 acres of pasture and 18 acres of farmstead roads, headlands, and waste. The crop land included 106 acres of corn, 56 acres of oats, 20 acres of barley, 10 acres of flax, 11 acres of other small grains, 12 acres alfalfa, 14 acres wild hay, 7 acres other hay, and 5 acres of miscellaneous crops.

Only four of the farms studied are owned by the operators. Eight are rented and of the remaining 12 the operator owns part of the land and rents the balance. Thirty-seven per cent of all the land is owned by the operators. Two-thirds of the rented land is rented for cash and one-third on a share basis. More than half of all farms in these two counties are operated by tenants.

The average investment on these farms was approximately $47,500. The investment in productive livestock, including poultry, was over $6,000. For the period March 1, 1929 to February 28, 1930, 35% of the cash receipts on these farms came from the sale of cattle, 7% from dairy products, 32% from hogs, 3% from sheep and 4% from poultry, a total of 81% from livestock. About 15% of the receipts were from crops chiefly corn, oats and flax.

Method of Computing and Presenting Data

Comparative costs are presented for each of the important classes of livestock and crops raised. These data represent comparative costs and not absolute costs. They have been computed on an owner basis as though the operator owned all land, livestock and tools.

In studying the tables and in considering the income from the different enterprises, one should keep in mind that these figures represent charges which are not all actual cash expenses. All man labor and horse work, interest on the investment, the use of the buildings and equipment, as well as feed have been charged to the livestock. All man labor and horse or tractor work, machinery and equipment and manure have been charged to the crops. Therefore a minus return means that the particular enterprise has failed to pay the prices charged for the different factors. There may be no other more profitable alternative use for some of these factors. A return above the price of marketable feeds and cash expenses may justify continued production although these comparative figures fail to show a gain.
Livestock

Comparative costs and returns for each of the different classes of livestock produced in 1929 are presented in the first part of this preliminary report.

In so far as possible local prices were used in determining the cost and returns. Marketable feeds were charged at local prices and non-marketable feeds on a comparative feeding value basis. Man labor was figured at 30 cents per hour. Horse work was charged to the individual farm at the rate determined for that farm. The shelter charge was based on the annual cost of the buildings housing the livestock prorated on the basis of space occupied. The equipment charge is based on the annual cost of the particular class of equipment used by that class of livestock. The manure credit is based on a value of 75 cents per ton in the barnyard. Only the amount of the manure actually spread on the fields was credited to the livestock.

All tables for livestock have been computed on a per hundred pounds gain in weight, a per head, or some other similar basis so that the data for different farms are directly comparable. The tables are largely self-explanatory but a few items will perhaps be clearer after a little explanation. All corn has been reduced to a shelled corn basis. The returns have been expressed in several ways. The gain or return over all costs is the amount left after deducting all the charges listed. The return over feed cost is what is left after deducting feed from the total income, or in other words it is what is left to pay for the labor, 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 allowance has been made for all charges except man labor. The return per pound of grain represents what was left to pay for each pound of farm grain fed, after allowance was made for all other feed and all other charges.

Three types of beef production were found on these farms. Some farmers bought cattle to fatten. Other farmers milked most of their cows and received over a third of their income from the sale of dairy products. A third group raised their own feeders and let the calves take most of the milk. On some farms there was a tendency to combine these types. An average for the farms in each of the three types was computed as well as an average for all farms. The table indicates that for these farms and this particular year the group that raised their own feeders and let the calves take most of the milk did just a little better than either of the other two groups. The group having over 35% of their income from cattle in dairy products did not secure quite as high returns as the others. However, these figures are for only one year. With a little different relationship between prices of butterfat and beef a different result might be realized. Due to the impossibility of determining the pork credit for the feed picked up behind steers, this item was omitted from all calculations.

The hog enterprise fits very well with cattle feeding. The average amount of hogs produced per farm was 29,000 pounds and the average amount of beef was 20,000 pounds. Taken together the gain on hogs practically offset the small deficit on cattle.

Seven farmers kept small flocks of sheep. A few of these also purchased feeder lambs. In general, the farm flocks were profitable but due to the drastic decline in sheep prices, lamb feeding was not profitable.
The poultry enterprise, with a few exceptions, is relatively unimportant. The average return per 100 chickens over all charges was $1.30. Ducks, geese and turkeys were reduced to their equivalent in chickens for comparative purposes. Fifty-five per cent of the farms keeping chickens secured a return over all charges.

The cost of horse work per hour averaged 11.4 cents, the cost varying from approximately 9 to 17 cents. The farms without tractors worked their horses approximately 120 hours less per horse than those having tractors but cost was reduced enough so that there was no significant difference in the rate per hour.

Crops

Comparative costs and returns for the eight principal crops grown on the farms studied are presented following the livestock data. The factors of cost are charged at the local market prices. The man labor rate, 30 cents per hour, is based on the wages to hired man on these farms and includes an allowance for board. Horse work is charged at 12 cents per hour, 2-plow tractors at 75 cents per hour and 3-plow tractors at $1.00 per hour. Manure is charged at 75 cents per ton plus the cost of hauling. Fifty per cent of this is charged against the crop to which the manure is applied and the balance prorated to the other crops in the rotation on an acre basis. Machinery is charged at a flat rate which includes an allowance for interest, depreciation, repairs, and other costs. The land rent charge is based on prevailing cash rental rates in the community. The local market price on December 1, 1929 is used in computing the returns from the various crops. All costs are figured at the farm. No marketing charges have been included. The credits include stubble or stalk pasture, corn picked up after corn binder, and similar items.

The costs are shown both on an acre and a bushel or ton basis. The returns have been computed on the basis of the net return per acre over all charges and the return per hour the farmer received for the labor used on the crop. The net return is the gain or loss left after subtracting from the value of the crop the items of cost that are presented. The return for labor is the amount left to pay the labor after the other costs indicated have been met. A minus figure (-) indicates a loss.

Using Crop Records to Increase Crop Profits

Variations in Cost

The range in cost for each item is shown in addition to the average cost for all farms. It is interesting to note that on the average the returns to every crop at the price used is sufficient to cover all the costs listed and leave some margin of profit. However, in case of every crop there was some farmers who failed to cover his costs. This is illustrated in Table I. A study of these variations in costs should call to the attention of each cooperator any weaknesses in his cropping plans or methods. It should afford suggestions for shifts or economies in production.
Table I

Variations in Production Costs
Rock and Nobles Counties - 1929

<table>
<thead>
<tr>
<th>Crop</th>
<th>Crop Cost per Unit</th>
<th>Dec. 1 Price</th>
<th>%-producing at less</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Average</td>
<td>High</td>
<td>Low</td>
</tr>
<tr>
<td>Corn</td>
<td>.47</td>
<td>.92</td>
<td>.36</td>
</tr>
<tr>
<td>Oats</td>
<td>.29</td>
<td>.42</td>
<td>.22</td>
</tr>
<tr>
<td>Barley</td>
<td>.45</td>
<td>.99</td>
<td>.31</td>
</tr>
<tr>
<td>Flex</td>
<td>1.68</td>
<td>3.32</td>
<td>1.03</td>
</tr>
<tr>
<td>Alfalfa</td>
<td>7.98</td>
<td>15.14</td>
<td>4.41</td>
</tr>
<tr>
<td>Wild Hay</td>
<td>8.49</td>
<td>12.90</td>
<td>5.48</td>
</tr>
</tbody>
</table>

There are in general two ways in which the farmer may adjust his own business so as to make it more profitable. He may either (1) reduce his cost per unit of product or (2) select those crops or kinds of livestock or combinations of the two that bring in the largest returns.

One of the most important factors in reducing the cost per bushel or ton of crops produced is to increase yields. This is illustrated in the two following tables.

Table II

Effect of Yield per Acre on Cost and Returns for Corn
Rock and Nobles Counties - 1929

| Yield per Acre | Number | Average | Net Cost | Cost per | Return per |
|               | Farms  | Yield   | per Acre | Bushel   | Hr., Min. Labor |
| Under 36 bu.  | 8      | 32      | 19.15    | .60      | .22         |
| 36 - 41 bu.   | 9      | 39      | 18.28    | .47      | .62         |
| Over 41 bu.   | 7      | 45      | 17.37    | .39      | .91         |

In Table II is presented a grouping of the farms according to the yield of corn. The higher the yield the lower is the cost per bushel. Although the production on the higher yielding farms is only 41% above the lower group the return per hour for the labor spent on them is more than four times as great. There is not only a larger margin of profit per bushel on the higher yielding farms but there are more bushels on which this profit is made. Apparently it costs as much to raise an acre of low yielding corn as it does a high yielding acre. In fact the costs are even higher in case of the low group.

Selecting Profitable Crops

The second way to increase crop returns is to select those crops or combinations of crops which have proven most profitable. In this connection it should be remembered that these figures cover the results in only one year. Crop costs and returns vary from year to year with crop yields, crop prices, and the prices of the cost factors. Those crops which proved most profitable in 1929 may be disappointing in 1930. One must first determine how nearly representative these figures are before drawing any conclusions. In Table IV is presented a comparison between the yield of the grain crops on those farms
in 1929 and the average yield on all farms in the two counties for the ten year period 1919 to 1928 and a similar comparison between the December 1 prices used in these tables with the average December 1 price for the state for the 10 years 1920 to 1929 inclusive.

Table III
Comparison of Yields on Farms Studied and Prices Used with 10-Year Averages

<table>
<thead>
<tr>
<th></th>
<th>Corn</th>
<th>Oats</th>
<th>Barley</th>
<th>Flax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yield</td>
<td>farms studied, 1929 - bu.</td>
<td>38</td>
<td>50</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>10-year avg. county yields, 1919-28 - bu.</td>
<td>34</td>
<td>35</td>
<td>28</td>
</tr>
<tr>
<td>Dec. 1 Price</td>
<td>farms studied</td>
<td>.56</td>
<td>.36</td>
<td>.49</td>
</tr>
<tr>
<td></td>
<td>10-year average state price, 1920-29</td>
<td>.59</td>
<td>.35</td>
<td>.52</td>
</tr>
</tbody>
</table>

All yields on these farms in 1929 are higher than the 10-year county averages. Since these farms maintain considerable livestock, the yields would probably average higher over a period of years than the average yields of the two counties. The advantage in yield, however, is not uniform between crops. Flax yielded only 3% above the 10-year county average, and corn and barley 13% above, but oats exceeded the average by 46%. The high return for oats must be discounted to some extent in line with this comparison. Oats also have an advantage in price as compared with the other crops. The price of oats is 3% above the 10-year state average price whereas corn is 5% below and barley 6% below. Since this is an area of surplus production for these crops, their price is normally somewhat below the state average price. The state flax price in 1929 was the highest in 10 years. The December 1 price used in these studies is 34% above the 10-year average state price.

In order to present a more fair picture of the relative returns from these four crops over a period of years the costs and returns have been recomputed on the basis of 10-year average yields and 10-year average state prices. These data are shown in Table IV. Apparently corn is the most profitable of the feed grains in the long run with barley second. The high yield in 1929 gives oats a special advantage for the one year. Flax appears a remunerative crop for this section on the basis of the ten year figure.

Table IV
Comparison between 1929 Crop Costs and Returns and 10-Year County Averages

<table>
<thead>
<tr>
<th></th>
<th>Corn</th>
<th>Oats</th>
<th>Barley</th>
<th>Flax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost per bushel:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1929</td>
<td>.47</td>
<td>.29</td>
<td>.45</td>
<td>$1.50</td>
</tr>
<tr>
<td>10-year average</td>
<td>.54</td>
<td>.42</td>
<td>.52</td>
<td>1.61</td>
</tr>
<tr>
<td>Net return per acre:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1929</td>
<td>3.33</td>
<td>3.31</td>
<td>1.16</td>
<td>14.85</td>
</tr>
<tr>
<td>10-year average</td>
<td>1.75*</td>
<td>2.40</td>
<td>.11</td>
<td>5.21</td>
</tr>
<tr>
<td>Return per hour man labor:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1929</td>
<td>.54</td>
<td>.76</td>
<td>.47</td>
<td>2.16</td>
</tr>
<tr>
<td>10-year average</td>
<td>.38</td>
<td>none</td>
<td>.32</td>
<td>.78</td>
</tr>
</tbody>
</table>

*Loss
Hay, corn fodder, and silage all show favorable returns. Roughages, however, vary widely in quality from farm to farm and the latter two have no regular market price. For this reason the cost comparisons are of more significance than are the return figures. It is worth while noting that it costs no more to produce a ton of alfalfa than it did a ton of wild hay. Since alfalfa has a much higher feeding value than wild hay, it would not seem worth while to keep the latter in the cropping system except on land too wet or otherwise unfit for cultivation. The abundance of lime in the soil in these counties adapts them well for alfalfa production.

Planning for the Future

The data in this report should prove useful in planning the cropping system for the future if one keeps in mind the comparisons on the basis of 10-year average yields and prices and of prospects for the coming year. Since these are livestock farms feed crops must be given first place. Corn and alfalfa hay seem to deserve the most consideration. There must be small grain to balance up the cropping system. It would seem wise to substitute as much barley as possible for oats as a small grain crop, especially if it is grown for sale. Flax offers the best possibility as a cash crop. Because of our high tariff on flax and our heavy imports, flax growers are reasonably sure of a price in 1930 that will insure fair profits wherever average yields can be obtained. Alfalfa promises the most economical roughage.

These crop and livestock studies will be continued thru 1930 and 1931. Averages secured from the farms cooperating in this study will furnish a better basis for planning the cropping systems for these farms than do county averages. It is therefore especially important to those farmers who have kept records in 1929 to continue the work thru the next two years in order to work out cropping systems best adapted to the particular conditions under which they are working. At the end of the three years, the data secured will be analyzed and suggestions will be developed as to the best long time cropping plans and livestock organization not only for these farms but for other farms of similar type in this section of the state. Definite records of what has been done in the past coupled with the best information available as to probable trends of production and prices serve as the safest basis for planning profitable farming systems for the future.
FACTS ABOUT THE ORGANIZATION OF THE FARMS.

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acres in corn</td>
<td>105.7</td>
<td>184.2</td>
<td>46.6</td>
</tr>
<tr>
<td>Acres in oats</td>
<td>56.5</td>
<td>157.4</td>
<td>-</td>
</tr>
<tr>
<td>Acres in barley</td>
<td>20.3</td>
<td>73.8</td>
<td>-</td>
</tr>
<tr>
<td>Acres in other grains and grain mixtures</td>
<td>11.3</td>
<td>103.9</td>
<td>-</td>
</tr>
<tr>
<td>Acres in flax</td>
<td>9.5</td>
<td>57.2</td>
<td>-</td>
</tr>
<tr>
<td>Acres in alfalfa</td>
<td>11.6</td>
<td>30.9</td>
<td>-</td>
</tr>
<tr>
<td>Acres in tame hay</td>
<td>4.1</td>
<td>24.2</td>
<td>-</td>
</tr>
<tr>
<td>Acres in wild hay</td>
<td>14.2</td>
<td>43.3</td>
<td>-</td>
</tr>
<tr>
<td>Acres in miscellaneous hay</td>
<td>6.2</td>
<td>38.4</td>
<td>-</td>
</tr>
<tr>
<td>Acres in miscellaneous crops</td>
<td>1.8</td>
<td>18.1</td>
<td>-</td>
</tr>
<tr>
<td>Total crop acres</td>
<td>241.2</td>
<td>480.7</td>
<td>123.1</td>
</tr>
<tr>
<td>Acres in pasture</td>
<td>63.8</td>
<td>161.4</td>
<td>16.9</td>
</tr>
<tr>
<td>Acres in farmstead, roads, waste, etc.</td>
<td>17.8</td>
<td>33.8</td>
<td>7.9</td>
</tr>
<tr>
<td>Total acres per farm</td>
<td>322.8</td>
<td>552.8</td>
<td>162.2</td>
</tr>
<tr>
<td>Number of cows</td>
<td>19</td>
<td>33</td>
<td>8</td>
</tr>
<tr>
<td>No. pounds cattle produced</td>
<td>20089</td>
<td>66020</td>
<td>9105</td>
</tr>
<tr>
<td>No. pounds pork produced</td>
<td>29029</td>
<td>99753</td>
<td>5795</td>
</tr>
<tr>
<td>No. of sheep</td>
<td>34</td>
<td>397</td>
<td>-</td>
</tr>
<tr>
<td>No. of chickens</td>
<td>255</td>
<td>436</td>
<td>36</td>
</tr>
<tr>
<td>No. of laying hens</td>
<td>132</td>
<td>249</td>
<td>27</td>
</tr>
<tr>
<td>Total hours man labor per farm</td>
<td>8156</td>
<td>16976</td>
<td>4480</td>
</tr>
<tr>
<td>Total hours livestock labor</td>
<td>3856</td>
<td>7639</td>
<td>2439</td>
</tr>
<tr>
<td>Total hours crop labor</td>
<td>3138</td>
<td>6928</td>
<td>1375</td>
</tr>
<tr>
<td>Total hours miscellaneous labor</td>
<td>1153</td>
<td>2455</td>
<td>307</td>
</tr>
<tr>
<td>Total hours hired labor</td>
<td>2655</td>
<td>5399</td>
<td>-</td>
</tr>
<tr>
<td>Total hours unpaid family labor</td>
<td>1492</td>
<td>7131</td>
<td>159</td>
</tr>
<tr>
<td>Total hours proprietor labor</td>
<td>2882</td>
<td>3596</td>
<td>2882</td>
</tr>
<tr>
<td>Hours per man per work day</td>
<td>9.8</td>
<td>11.4</td>
<td>7.5</td>
</tr>
<tr>
<td>Hours per man per Sunday</td>
<td>3.3</td>
<td>5.3</td>
<td>1.1</td>
</tr>
<tr>
<td>Tractor farms:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of farms using tractors</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of horses per farm</td>
<td>10.1</td>
<td>17.0</td>
<td>6.0</td>
</tr>
<tr>
<td>Average hours worked per horse</td>
<td>849</td>
<td>1173</td>
<td>584</td>
</tr>
<tr>
<td>No. of crop acres per horse</td>
<td>27.5</td>
<td>34.0</td>
<td>16.6</td>
</tr>
<tr>
<td>Non-tractor farms:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of farms</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of horses per farm</td>
<td>7.6</td>
<td>11.0</td>
<td>4.4</td>
</tr>
<tr>
<td>Average hours worked per horse</td>
<td>969</td>
<td>1157</td>
<td>756</td>
</tr>
<tr>
<td>Number of crop acres per horse</td>
<td>28.8</td>
<td>35.8</td>
<td>20.9</td>
</tr>
</tbody>
</table>
## FINANCIAL STATEMENT

### RECEIPTS

<table>
<thead>
<tr>
<th>Item</th>
<th>Average</th>
<th>Your Farm</th>
<th>All Farms</th>
<th>Five Highest</th>
<th>Five Lowest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cattle</td>
<td>$3278.23</td>
<td>$8423.07</td>
<td>$1908.48</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hogs</td>
<td>3016.82</td>
<td>4548.19</td>
<td>2612.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheep &amp; wool</td>
<td>252.46</td>
<td>591.61</td>
<td>268.12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poultry &amp; eggs</td>
<td>349.55</td>
<td>455.44</td>
<td>426.86</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dairy products</td>
<td>625.43</td>
<td>699.80</td>
<td>573.76</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horses</td>
<td>45.63</td>
<td>171.00</td>
<td>10.96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corn</td>
<td>491.56</td>
<td>713.20</td>
<td>629.94</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oats</td>
<td>334.90</td>
<td>314.98</td>
<td>329.16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Barley</td>
<td>192.55</td>
<td>164.11</td>
<td>142.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flax</td>
<td>375.53</td>
<td>685.31</td>
<td>141.35</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hay</td>
<td>26.85</td>
<td>52.21</td>
<td>34.96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other crops</td>
<td>31.39</td>
<td>38.72</td>
<td>69.14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outside</td>
<td>92.26</td>
<td>156.82</td>
<td>92.12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>222.03</td>
<td>336.10</td>
<td>97.05</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Cash Farm Receipts</td>
<td>9339.21</td>
<td>17400.36</td>
<td>7604.81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Farm Produce used in house</td>
<td>338.91</td>
<td>277.13</td>
<td>578.30</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in farm inventory</td>
<td>777.20</td>
<td>1616.31</td>
<td>127.76</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td><strong>10455.32</strong></td>
<td><strong>19293.80</strong></td>
<td><strong>8110.67</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### EXPENSES

<table>
<thead>
<tr>
<th>Item</th>
<th>Average</th>
<th>Your Farm</th>
<th>All Farms</th>
<th>Five Highest</th>
<th>Five Lowest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hired Labor</td>
<td>467.77</td>
<td>772.91</td>
<td>412.69</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cattle bought</td>
<td>1052.20</td>
<td>3558.97</td>
<td>311.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hogs bought</td>
<td>313.68</td>
<td>903.02</td>
<td>215.73</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheep bought</td>
<td>349.55</td>
<td>582.70</td>
<td>331.59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poultry bought</td>
<td>47.63</td>
<td>119.10</td>
<td>16.32</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horses bought</td>
<td>72.75</td>
<td>30.00</td>
<td>191.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other livestock expense</td>
<td>120.39</td>
<td>159.22</td>
<td>114.06</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Feed bought</td>
<td>770.90</td>
<td>2200.16</td>
<td>239.21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crop expense (twine, threshing, etc).</td>
<td>285.33</td>
<td>436.72</td>
<td>222.64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>319.82</td>
<td>295.96</td>
<td>336.49</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>586.09</td>
<td>978.49</td>
<td>362.02</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auto (farm share)</td>
<td>97.55</td>
<td>217.09</td>
<td>144.15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline, kerosene, oil, etc. (farm share)</td>
<td>155.12</td>
<td>198.92</td>
<td>211.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>400.24</td>
<td>511.10</td>
<td>494.06</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>32.62</td>
<td>34.59</td>
<td>33.07</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>47.45</td>
<td>29.76</td>
<td>103.11</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(5) Total Cash Farm Expense | 5133.41 | 11036.73 | 4209.47 |
(6) Decrease in farm inventory | 645.42 | 513.22 | 1042.30 |
(7) Board for hired labor | 205.69 | 351.04 | 167.87 |
(8) TOTAL FARM EXPENSES (sum of 5, 6 & 7) | 5984.72 | 12200.99 | 5419.64 |
(9) Returns to capital and family labor (4-6) | 4470.60 | 7092.61 | 2691.23 |
(10) Interest on farm inventory at 5% | 2374.49 | 3196.67 | 2300.15 |
(11) Family Labor Earnings (9-10) | 2096.11 | 3694.14 | 331.08 |
(12) Estimated value of unpaid family labor | 587.54 | 355.54 | 624.19 |
(13) OPERATOR'S LABOR EARNINGS (11-12) | 1506.57 | 3535.60 | -433.11 |
### Average Farm Inventories

<table>
<thead>
<tr>
<th>Category</th>
<th>Your Farm</th>
<th>Route Average</th>
<th>Upper Five</th>
<th>Lower Five</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$32182.95</td>
<td>$41943.40</td>
<td>$30519.20</td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>3620.66</td>
<td>4798.40</td>
<td>3582.50</td>
<td></td>
</tr>
<tr>
<td>Work Horses</td>
<td>918.01</td>
<td>1121.50</td>
<td>853.00</td>
<td></td>
</tr>
<tr>
<td>Other horses</td>
<td>94.77</td>
<td>239.00</td>
<td>14.00</td>
<td></td>
</tr>
<tr>
<td>Cattle</td>
<td>4177.35</td>
<td>7178.95</td>
<td>3677.40</td>
<td></td>
</tr>
<tr>
<td>Hogs</td>
<td>1503.79</td>
<td>2160.73</td>
<td>1149.11</td>
<td></td>
</tr>
<tr>
<td>Sheep</td>
<td>277.50</td>
<td>315.90</td>
<td>570.10</td>
<td></td>
</tr>
<tr>
<td>Poultry</td>
<td>204.28</td>
<td>218.95</td>
<td>258.56</td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>1511.21</td>
<td>2282.50</td>
<td>1180.22</td>
<td></td>
</tr>
<tr>
<td>Auto (farm share)</td>
<td>155.82</td>
<td>311.30</td>
<td>62.72</td>
<td></td>
</tr>
<tr>
<td>Feeds</td>
<td>2543.52</td>
<td>3102.78</td>
<td>2815.93</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>47489.86</td>
<td>63973.41</td>
<td>46003.04</td>
<td></td>
</tr>
</tbody>
</table>

### Farm Produce Used in the House

<table>
<thead>
<tr>
<th>Produce</th>
<th>Your Farm</th>
<th>Route Average</th>
<th>Upper Five</th>
<th>Lower Five</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cream</td>
<td>$ 47.10</td>
<td>$ 51.04</td>
<td>$ 46.63</td>
<td></td>
</tr>
<tr>
<td>Farm churned butter</td>
<td>29.57</td>
<td>12.14</td>
<td>56.32</td>
<td></td>
</tr>
<tr>
<td>Wholomilk</td>
<td>34.86</td>
<td>31.02</td>
<td>29.22</td>
<td></td>
</tr>
<tr>
<td>Skimmilk</td>
<td>.63</td>
<td>.15</td>
<td>2.32</td>
<td></td>
</tr>
<tr>
<td>Hogs</td>
<td>107.68</td>
<td>85.71</td>
<td>136.00</td>
<td></td>
</tr>
<tr>
<td>Cattle</td>
<td>21.71</td>
<td>-</td>
<td>20.40</td>
<td></td>
</tr>
<tr>
<td>Sheep</td>
<td>.47</td>
<td>2.07</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Poultry</td>
<td>25.75</td>
<td>17.81</td>
<td>25.84</td>
<td></td>
</tr>
<tr>
<td>Eggs</td>
<td>45.65</td>
<td>56.36</td>
<td>40.42</td>
<td></td>
</tr>
<tr>
<td>Potatoes</td>
<td>25.20</td>
<td>20.82</td>
<td>21.03</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>338.91</td>
<td>277.12</td>
<td>376.18</td>
<td></td>
</tr>
</tbody>
</table>

Size of Family (man equivalent) 4.14 4.58 4.30
### COST AND RETURNS FOR CATTLE

**For 100 pounds gain in weight**

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
<th>Group A</th>
<th>Group B</th>
<th>Group C</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of Farms</td>
<td>22</td>
<td></td>
<td></td>
<td>7</td>
<td>11</td>
<td>6</td>
</tr>
<tr>
<td>Pounds Produced</td>
<td>20,089</td>
<td>66,020</td>
<td>9,105</td>
<td>32,297</td>
<td>14,772</td>
<td>17,645</td>
</tr>
<tr>
<td>Cows Produced</td>
<td>170</td>
<td>22</td>
<td>7</td>
<td>11</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Horse Labor, hours</td>
<td>14 ½</td>
<td>26</td>
<td>3</td>
<td>12 ½</td>
<td>19</td>
<td>1 ½</td>
</tr>
<tr>
<td>Horse Labor, hours</td>
<td>1</td>
<td>3 ½</td>
<td>7</td>
<td>11</td>
<td>10</td>
<td>1 ½</td>
</tr>
<tr>
<td>Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Labor</td>
<td>$4.58</td>
<td>$18.20</td>
<td>$1.86</td>
<td>$3.99</td>
<td>$5.99</td>
<td>$3.12</td>
</tr>
<tr>
<td>Total Feed</td>
<td>11.04</td>
<td>16.59</td>
<td>7.36</td>
<td>11.25</td>
<td>12.02</td>
<td>9.38</td>
</tr>
<tr>
<td>Shelter</td>
<td>.86</td>
<td>2.41</td>
<td>.34</td>
<td>.64</td>
<td>.95</td>
<td>.70</td>
</tr>
<tr>
<td>Equipment</td>
<td>.14</td>
<td>.27</td>
<td>.05</td>
<td>.12</td>
<td>.16</td>
<td>.13</td>
</tr>
<tr>
<td>Interest</td>
<td>1.18</td>
<td>1.91</td>
<td>.55</td>
<td>1.07</td>
<td>1.21</td>
<td>1.11</td>
</tr>
<tr>
<td>Cash</td>
<td>.12</td>
<td>.40</td>
<td>-</td>
<td>.13</td>
<td>.11</td>
<td>.07</td>
</tr>
<tr>
<td>Total Cost</td>
<td>17.92</td>
<td>31.37</td>
<td>9.92</td>
<td>17.20</td>
<td>20.44</td>
<td>14.51</td>
</tr>
<tr>
<td>Credits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dairy Products</td>
<td>5.15</td>
<td>14.57</td>
<td>.48</td>
<td>4.52</td>
<td>7.89</td>
<td>2.45</td>
</tr>
<tr>
<td>Manure Credit</td>
<td>.82</td>
<td>1.94</td>
<td>.36</td>
<td>.67</td>
<td>1.01</td>
<td>.66</td>
</tr>
<tr>
<td>Misc. Cash Credit</td>
<td>.05</td>
<td>.55</td>
<td>-</td>
<td>.04</td>
<td>.01</td>
<td>.11</td>
</tr>
<tr>
<td>Total Credit</td>
<td>6.02</td>
<td>16.23</td>
<td>1.11</td>
<td>5.23</td>
<td>8.91</td>
<td>3.22</td>
</tr>
<tr>
<td>Net Cost</td>
<td>11.90</td>
<td>18.23</td>
<td>8.81</td>
<td>11.97</td>
<td>11.53</td>
<td>11.29</td>
</tr>
<tr>
<td>Value of Cattle</td>
<td>10.81</td>
<td>19.23</td>
<td>5.12</td>
<td>11.83</td>
<td>9.78</td>
<td>12.01</td>
</tr>
<tr>
<td>Return over all Costs</td>
<td>1.09</td>
<td>8.78</td>
<td>-10.62</td>
<td>-.14</td>
<td>-.175</td>
<td>.72</td>
</tr>
<tr>
<td>Return per Hour</td>
<td>$.23</td>
<td>$1.32</td>
<td>None</td>
<td>$.29</td>
<td>$.21</td>
<td>$.37</td>
</tr>
<tr>
<td>Return per 100 lbs of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Farm Grain Fed</td>
<td>1.08</td>
<td>3.77</td>
<td>None</td>
<td>1.25</td>
<td>1.03</td>
<td>1.35</td>
</tr>
<tr>
<td>Return over Feed Cost</td>
<td>4.92</td>
<td>19.15</td>
<td>None</td>
<td>5.10</td>
<td>5.64</td>
<td>5.3</td>
</tr>
</tbody>
</table>

**Feeds Fed**

<table>
<thead>
<tr>
<th></th>
<th>100</th>
<th>100</th>
<th>100</th>
<th>100</th>
<th>100</th>
<th>100</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corn</td>
<td>73 ½</td>
<td>723</td>
<td>89</td>
<td>369</td>
<td>319</td>
<td>285</td>
</tr>
<tr>
<td>Small Grain</td>
<td>171</td>
<td>301</td>
<td>27</td>
<td>167</td>
<td>207</td>
<td>144</td>
</tr>
<tr>
<td>Commercial Feeds</td>
<td>3</td>
<td>13</td>
<td>-</td>
<td>5</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Oilmeal</td>
<td>4</td>
<td>.36</td>
<td>-</td>
<td>8</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Hay and Fodder</td>
<td>431</td>
<td>948</td>
<td>86</td>
<td>382</td>
<td>496</td>
<td>496</td>
</tr>
<tr>
<td>Silage</td>
<td>221</td>
<td>1107</td>
<td>-</td>
<td>346</td>
<td>199</td>
<td>-</td>
</tr>
<tr>
<td>Pasture Days</td>
<td>41</td>
<td>72 ½</td>
<td>3</td>
<td>31</td>
<td>51</td>
<td>42</td>
</tr>
</tbody>
</table>

*Group A - Farms having purchases of cattle in excess of $850.
Group B - Farms on which dairy products furnished over 35% of the total income from cattle.
Group C - Farms which raised their feeders and on which dairy products furnished less than 35% of the total income from cattle.*
### Cost and Returns per 100 Pounds Hogs Produced

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of farms</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pounds of hogs produced</td>
<td>99,753</td>
<td>5,795</td>
<td></td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>29/4</td>
<td>42/4</td>
<td>1</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>4/4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Feed</td>
<td>$7.07</td>
<td>$31.02</td>
<td>$4.12</td>
</tr>
<tr>
<td>Total labor</td>
<td>.87</td>
<td>1.43</td>
<td>.30</td>
</tr>
<tr>
<td>Shelter</td>
<td>.14</td>
<td></td>
<td>.03</td>
</tr>
<tr>
<td>Equipment</td>
<td>.09</td>
<td>.23</td>
<td>-</td>
</tr>
<tr>
<td>Interest @ 5%</td>
<td>.31</td>
<td>.64</td>
<td>.12</td>
</tr>
<tr>
<td>Misc. cash expense</td>
<td>.28</td>
<td>.67</td>
<td>.01</td>
</tr>
<tr>
<td>Total costs</td>
<td>.96</td>
<td>19.31</td>
<td>5.52</td>
</tr>
<tr>
<td>Manure credit</td>
<td>.09</td>
<td>.40</td>
<td>.01</td>
</tr>
<tr>
<td>Net cost</td>
<td>8.77</td>
<td>19.18</td>
<td>5.31</td>
</tr>
<tr>
<td>Value of product</td>
<td>9.31</td>
<td>10.78</td>
<td>7.11</td>
</tr>
<tr>
<td>Return over all costs</td>
<td>.54</td>
<td>4.68</td>
<td>-12.07</td>
</tr>
<tr>
<td>Return over feed cost</td>
<td>2.24</td>
<td>5.84</td>
<td>none</td>
</tr>
<tr>
<td>Return per hour man labor</td>
<td>.60</td>
<td>3.42</td>
<td>none</td>
</tr>
<tr>
<td>Return per 100 pounds of farm grain</td>
<td>1.45</td>
<td>2.91</td>
<td>none</td>
</tr>
</tbody>
</table>

### Feeds

<table>
<thead>
<tr>
<th>Feed</th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corn</td>
<td>446</td>
<td>1152</td>
<td>239</td>
</tr>
<tr>
<td>Small grain</td>
<td>104</td>
<td>267</td>
<td>23</td>
</tr>
<tr>
<td>Commercial feed</td>
<td>4</td>
<td>19</td>
<td>-</td>
</tr>
<tr>
<td>Tankage</td>
<td>5</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td>Skimmilk</td>
<td>35</td>
<td>135</td>
<td>-</td>
</tr>
<tr>
<td>Pasture days</td>
<td>21</td>
<td>104</td>
<td>-</td>
</tr>
</tbody>
</table>
## COSTS AND RETURNS PER SHEEP*

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Man labor, hours</td>
<td>2</td>
<td>$3.49</td>
<td>$5.44</td>
</tr>
<tr>
<td>Horse labor, hours</td>
<td>$\frac{1}{2}$</td>
<td>$\frac{1}{2}$</td>
<td>$\frac{1}{2}$</td>
</tr>
<tr>
<td>Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Feed</td>
<td>$\frac{1}{2}$</td>
<td>$5.44$</td>
<td>$2.14$</td>
</tr>
<tr>
<td>Total Labor</td>
<td>$1.41$</td>
<td>$2.11$</td>
<td>$0.02$</td>
</tr>
<tr>
<td>Shelter</td>
<td>$0.21$</td>
<td>$0.48$</td>
<td>$0.02$</td>
</tr>
<tr>
<td>Equipment</td>
<td>$0.26$</td>
<td>$1.57$</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$0.50$</td>
<td>$0.61$</td>
<td>$0.35$</td>
</tr>
<tr>
<td>Misc. Cash</td>
<td>$0.16$</td>
<td>$0.61$</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$5.28$</td>
<td>$6.99$</td>
<td>$3.63$</td>
</tr>
<tr>
<td>Credits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manure</td>
<td>$0.03$</td>
<td>$0.15$</td>
<td></td>
</tr>
<tr>
<td>Misc.</td>
<td>$0.03$</td>
<td>$0.19$</td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit</strong></td>
<td>$0.05$</td>
<td>$0.15$</td>
<td></td>
</tr>
<tr>
<td><strong>Net Expense</strong></td>
<td>$5.22$</td>
<td>$6.97$</td>
<td>$3.63$</td>
</tr>
<tr>
<td>Value of Product</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheep</td>
<td>$3.22$</td>
<td>$9.84$</td>
<td>$-2.77$</td>
</tr>
<tr>
<td>Wool</td>
<td>$1.33$</td>
<td>$2.75$</td>
<td>$0.10$</td>
</tr>
<tr>
<td><strong>Total Product</strong></td>
<td>$4.55$</td>
<td>$12.59$</td>
<td>$-2.67$</td>
</tr>
<tr>
<td>Gain</td>
<td>$-0.67$</td>
<td>$6.84$</td>
<td>$-0.30$</td>
</tr>
<tr>
<td>Return over Feed Cost</td>
<td>$1.07$</td>
<td>$8.24$</td>
<td>None</td>
</tr>
<tr>
<td>Return per Hour</td>
<td>None</td>
<td>$6.98$</td>
<td>None</td>
</tr>
<tr>
<td>Feeds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corn, lbs.</td>
<td>49</td>
<td>197</td>
<td></td>
</tr>
<tr>
<td>Small grain, lbs.</td>
<td>37</td>
<td>133</td>
<td></td>
</tr>
<tr>
<td>Hay and Fodder, lbs.</td>
<td>113</td>
<td>350</td>
<td>15</td>
</tr>
<tr>
<td>Silage, lbs.</td>
<td>31</td>
<td>165</td>
<td></td>
</tr>
<tr>
<td>Pasture Days</td>
<td>245</td>
<td>359</td>
<td>165</td>
</tr>
</tbody>
</table>

* - 2 lambs considered equivalent to one sheep.
## Costs and Returns per 100 Chickens

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Size of flock</td>
<td>255</td>
<td>436</td>
<td>36</td>
</tr>
<tr>
<td>Number of laying hens</td>
<td>132</td>
<td>249</td>
<td>27</td>
</tr>
<tr>
<td>Man hours</td>
<td>1661</td>
<td>4291</td>
<td>344</td>
</tr>
<tr>
<td>Horse hours</td>
<td>144</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td><strong>Costs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total feed</td>
<td>$59.90</td>
<td>$111.38</td>
<td>$26.52</td>
</tr>
<tr>
<td>Man labor</td>
<td>49.91</td>
<td>128.97</td>
<td>10.26</td>
</tr>
<tr>
<td>Horse work</td>
<td>.54</td>
<td>2.71</td>
<td></td>
</tr>
<tr>
<td>Shelter</td>
<td>16.85</td>
<td>133.33</td>
<td>1.65</td>
</tr>
<tr>
<td>Equipment</td>
<td>5.79</td>
<td>17.75</td>
<td>.17</td>
</tr>
<tr>
<td>Interest</td>
<td>3.97</td>
<td>6.48</td>
<td>.43</td>
</tr>
<tr>
<td>Miscellaneous cash expense</td>
<td>4.49</td>
<td>21.47</td>
<td></td>
</tr>
<tr>
<td><strong>Total costs</strong></td>
<td>142.05</td>
<td>371.89</td>
<td>61.26</td>
</tr>
<tr>
<td>Manure credit</td>
<td>3.71</td>
<td>9.37</td>
<td>.39</td>
</tr>
<tr>
<td><strong>Net production cost</strong></td>
<td>138.34</td>
<td>369.81</td>
<td>60.87</td>
</tr>
<tr>
<td><strong>Product:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poultry</td>
<td>45.31</td>
<td>128.78</td>
<td>-67.11</td>
</tr>
<tr>
<td>Eggs</td>
<td>94.33</td>
<td>150.05</td>
<td>50.33</td>
</tr>
<tr>
<td><strong>Total product</strong></td>
<td>139.64</td>
<td>251.26</td>
<td>11.63</td>
</tr>
<tr>
<td>Return over all charges</td>
<td>1.30</td>
<td>130.62</td>
<td>-180.70</td>
</tr>
<tr>
<td>Return per hour of man labor</td>
<td>.31</td>
<td>2.01</td>
<td>-.50</td>
</tr>
<tr>
<td><strong>Feeds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small grain</td>
<td>3847</td>
<td>7311</td>
<td>1541</td>
</tr>
<tr>
<td>Commercial feeds</td>
<td>395</td>
<td>1498</td>
<td>-</td>
</tr>
<tr>
<td>Skim milk</td>
<td>436</td>
<td>2607</td>
<td>-</td>
</tr>
<tr>
<td>Eggs per hen</td>
<td>75</td>
<td>122</td>
<td>43</td>
</tr>
<tr>
<td>Selling price of eggs</td>
<td>$.22</td>
<td>$.37</td>
<td>$.22</td>
</tr>
</tbody>
</table>
## Cost of Horse Labor per Work Horse

<table>
<thead>
<tr>
<th>Item</th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Man labor, hours</td>
<td>51</td>
<td>93.5</td>
<td>5</td>
</tr>
<tr>
<td><strong>Costs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Man labor</td>
<td>$17.36</td>
<td>$27.96</td>
<td>$11.30</td>
</tr>
<tr>
<td>Total feed</td>
<td>63.77</td>
<td>94.83</td>
<td>36.59</td>
</tr>
<tr>
<td>Shelter</td>
<td>6.77</td>
<td>22.91</td>
<td>2.04</td>
</tr>
<tr>
<td>Equipment</td>
<td>6.02</td>
<td>12.85</td>
<td>1.56</td>
</tr>
<tr>
<td>Interest</td>
<td>5.17</td>
<td>7.56</td>
<td>2.77</td>
</tr>
<tr>
<td>Cash</td>
<td>.59</td>
<td>2.52</td>
<td>.02</td>
</tr>
<tr>
<td>Depreciation</td>
<td>10.24</td>
<td>41.75</td>
<td>.89</td>
</tr>
<tr>
<td><strong>Total Cost</strong></td>
<td>109.92</td>
<td>156.58</td>
<td>81.36</td>
</tr>
<tr>
<td><strong>Credits</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>.02</td>
<td>11.02</td>
<td>-</td>
</tr>
<tr>
<td>Manure</td>
<td>5.62</td>
<td>9.37</td>
<td>1.17</td>
</tr>
<tr>
<td><strong>Total Credit</strong></td>
<td>5.64</td>
<td>18.45</td>
<td>1.17</td>
</tr>
<tr>
<td><strong>Net cost</strong></td>
<td>104.28</td>
<td>150.90</td>
<td>76.28</td>
</tr>
<tr>
<td>Hours worked</td>
<td>916</td>
<td>1173</td>
<td>622.5</td>
</tr>
<tr>
<td>Cost per hour</td>
<td>$.114</td>
<td>$.160</td>
<td>$.091</td>
</tr>
<tr>
<td><strong>Feeds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hay, lbs.</td>
<td>3487</td>
<td>8376</td>
<td>718</td>
</tr>
<tr>
<td>Grain, lbs.</td>
<td>3682</td>
<td>9227</td>
<td>2146</td>
</tr>
<tr>
<td>Pasture, days</td>
<td>132</td>
<td>190</td>
<td>6</td>
</tr>
</tbody>
</table>
# Cost per Acre of Producing Corn

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres per farm</td>
<td>96</td>
<td>184</td>
<td>14</td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>13 2/3</td>
<td>21</td>
<td>8 3/4</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>40 4/7</td>
<td>55</td>
<td>24 4/7</td>
</tr>
<tr>
<td>Tractor use, hours</td>
<td>3/4</td>
<td>3 1/2</td>
<td>-</td>
</tr>
<tr>
<td>Labor cost</td>
<td>$9.45</td>
<td>$12.99</td>
<td>$7.08</td>
</tr>
<tr>
<td>Seed</td>
<td>.42</td>
<td>.74</td>
<td>.19</td>
</tr>
<tr>
<td>Husker</td>
<td>.37</td>
<td>.70</td>
<td>.34</td>
</tr>
<tr>
<td>Manure</td>
<td>1.75</td>
<td>7.38</td>
<td>.37</td>
</tr>
<tr>
<td>Machinery</td>
<td>.95</td>
<td>.95</td>
<td>.95</td>
</tr>
<tr>
<td>Land</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Total cost</td>
<td>$16.94</td>
<td>$23.06</td>
<td>$16.76</td>
</tr>
<tr>
<td>Credit</td>
<td>.99</td>
<td>1.00</td>
<td>.63</td>
</tr>
<tr>
<td>Net cost</td>
<td>17.93</td>
<td>27.06</td>
<td>15.76</td>
</tr>
<tr>
<td>Yield, bu.</td>
<td>38</td>
<td>46 1/3</td>
<td>29 1/3</td>
</tr>
<tr>
<td>Cost per bu.</td>
<td>$.47</td>
<td>$.92</td>
<td>$.36</td>
</tr>
<tr>
<td>Dec. 1 price</td>
<td>.56</td>
<td>.58</td>
<td>.54</td>
</tr>
<tr>
<td>Crop value at Dec. 1 price</td>
<td>21.28</td>
<td>26.97</td>
<td>15.96</td>
</tr>
<tr>
<td>Net return</td>
<td>3.33</td>
<td>8.98</td>
<td>-11.15</td>
</tr>
<tr>
<td>Return per hour of man labor</td>
<td>.54</td>
<td>1.06</td>
<td>none</td>
</tr>
</tbody>
</table>

# Cost per Acre of Producing Flax

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres per farm</td>
<td>23</td>
<td>57</td>
<td>7</td>
</tr>
<tr>
<td>Man labor hours</td>
<td>8</td>
<td>10 3/4</td>
<td>6 1/4</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>23</td>
<td>34 1/2</td>
<td>15 1/2</td>
</tr>
<tr>
<td>Labor cost</td>
<td>$5.16</td>
<td>$7.17</td>
<td>$3.75</td>
</tr>
<tr>
<td>Seed</td>
<td>2.21</td>
<td>3.75</td>
<td>1.04</td>
</tr>
<tr>
<td>Twine</td>
<td>.22</td>
<td>.52</td>
<td>-</td>
</tr>
<tr>
<td>Threshing</td>
<td>1.64</td>
<td>2.29</td>
<td>1.19</td>
</tr>
<tr>
<td>Manure</td>
<td>.77</td>
<td>1.89</td>
<td>.42</td>
</tr>
<tr>
<td>Machine</td>
<td>.99</td>
<td>1.30</td>
<td>.95</td>
</tr>
<tr>
<td>Land</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Net cost</td>
<td>$16.99</td>
<td>$20.96</td>
<td>13.96</td>
</tr>
<tr>
<td>Yield, bu.</td>
<td>11 1/4</td>
<td>16 1/3</td>
<td>6</td>
</tr>
<tr>
<td>Cost per bu.</td>
<td>$1.50</td>
<td>$3.32</td>
<td>$1.03</td>
</tr>
<tr>
<td>December 1 price</td>
<td>2.83</td>
<td>2.83</td>
<td>2.83</td>
</tr>
<tr>
<td>Crop value @ Dec. 1 price</td>
<td>31.34</td>
<td>46.70</td>
<td>16.98</td>
</tr>
<tr>
<td>Net return</td>
<td>14.85</td>
<td>29.74</td>
<td>-2.96</td>
</tr>
<tr>
<td>Return per man hour</td>
<td>2.16</td>
<td>4.40</td>
<td>.02</td>
</tr>
</tbody>
</table>
### Cost per Acre of Producing Oats

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres per farm</td>
<td>65</td>
<td>167</td>
<td>16</td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>7(\frac{1}{2})</td>
<td>11(\frac{1}{2})</td>
<td>4(\frac{1}{2})</td>
</tr>
<tr>
<td>Horse labor, hours</td>
<td>15(\frac{1}{5})</td>
<td>23</td>
<td>9</td>
</tr>
<tr>
<td>Tractor use, hours</td>
<td>1(\frac{1}{5})</td>
<td>1(\frac{1}{5})</td>
<td></td>
</tr>
<tr>
<td>Labor cost</td>
<td>$4.12</td>
<td>$5.50</td>
<td>$2.82</td>
</tr>
<tr>
<td>Seed</td>
<td>1.56</td>
<td>2.03</td>
<td>1.19</td>
</tr>
<tr>
<td>Twine</td>
<td>.34</td>
<td>.49</td>
<td>.23</td>
</tr>
<tr>
<td>Threshing</td>
<td>1.21</td>
<td>1.83</td>
<td>1.00</td>
</tr>
<tr>
<td>Manure</td>
<td>.89</td>
<td>1.98</td>
<td>.12</td>
</tr>
<tr>
<td>Machinery</td>
<td>.95</td>
<td>.95</td>
<td>.95</td>
</tr>
<tr>
<td>Land charge</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$15.49</td>
<td>$17.46</td>
<td>$13.29</td>
</tr>
<tr>
<td>Yield, bu.</td>
<td>50(\frac{1}{2})</td>
<td>73</td>
<td>38(\frac{1}{2})</td>
</tr>
<tr>
<td>Cost per bu.</td>
<td>$2.29</td>
<td>.42</td>
<td>.22</td>
</tr>
<tr>
<td>December 1 price</td>
<td>.36</td>
<td>.36</td>
<td>.35</td>
</tr>
<tr>
<td>Crop value at Dec. 1 price</td>
<td>18.27</td>
<td>27.40</td>
<td>12.91</td>
</tr>
<tr>
<td>Net return</td>
<td>3.74</td>
<td>10.31</td>
<td>-2.25</td>
</tr>
<tr>
<td>Return per hour of man labor</td>
<td>.76</td>
<td>1.87</td>
<td>.04</td>
</tr>
</tbody>
</table>

### Cost per Acre of Producing Barley

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres per farm</td>
<td>30</td>
<td>74</td>
<td>6</td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>6(\frac{1}{2})</td>
<td>12</td>
<td>5(\frac{1}{2})</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>15</td>
<td>22(\frac{1}{5})</td>
<td>8(\frac{1}{5})</td>
</tr>
<tr>
<td>Tractor use, hours</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor cost</td>
<td>$2.89</td>
<td>$6.02</td>
<td>$3.07</td>
</tr>
<tr>
<td>Seed</td>
<td>1.49</td>
<td>1.86</td>
<td>.89</td>
</tr>
<tr>
<td>Twine</td>
<td>.36</td>
<td>.57</td>
<td>.17</td>
</tr>
<tr>
<td>Threshing</td>
<td>.99</td>
<td>1.31</td>
<td>.64</td>
</tr>
<tr>
<td>Manure</td>
<td>.96</td>
<td>2.59</td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>.95</td>
<td>.95</td>
<td>.95</td>
</tr>
<tr>
<td>Land charge</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$14.94</td>
<td>$18.71</td>
<td>$13.15</td>
</tr>
<tr>
<td>Yield, bushels</td>
<td>32(\frac{1}{4})</td>
<td>47(\frac{1}{4})</td>
<td>15(\frac{1}{4})</td>
</tr>
<tr>
<td>Cost per bu.</td>
<td>$4.54</td>
<td>.99</td>
<td>.31</td>
</tr>
<tr>
<td>December 1 price</td>
<td>.49</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Crop value at Dec. 1 price</td>
<td>15.80</td>
<td>23.19</td>
<td>7.62</td>
</tr>
<tr>
<td>Net return</td>
<td>7.16</td>
<td>14.68</td>
<td>-1.85</td>
</tr>
<tr>
<td>Return per hour of man labor</td>
<td>.47</td>
<td>1.43</td>
<td>-0.59</td>
</tr>
</tbody>
</table>
### Cost per Acre of Alfalfa

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>17</td>
<td>34</td>
<td>3</td>
</tr>
<tr>
<td>Acres per farm</td>
<td>13</td>
<td>34</td>
<td>3</td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>10.2</td>
<td>10.7</td>
<td>8.9</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>16.7</td>
<td>28.4</td>
<td>10.4</td>
</tr>
<tr>
<td>Tractor work, hours</td>
<td>.08</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Labor cost</td>
<td>$5.31</td>
<td>$8.08</td>
<td>$4.19</td>
</tr>
<tr>
<td>Seed</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Manure and fertilizer</td>
<td>2.15</td>
<td>7.25</td>
<td>.45</td>
</tr>
<tr>
<td>Machine</td>
<td>1.63</td>
<td>2.00</td>
<td>1.50</td>
</tr>
<tr>
<td>Land charge</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Total cost</td>
<td>$16.10</td>
<td>$21.91</td>
<td>$13.62</td>
</tr>
<tr>
<td>Credit</td>
<td>.14</td>
<td>1.29</td>
<td></td>
</tr>
<tr>
<td>Net cost</td>
<td>15.96</td>
<td>20.62</td>
<td>12.95</td>
</tr>
<tr>
<td>Yield, tons</td>
<td>2.0</td>
<td>3.9</td>
<td>.9</td>
</tr>
<tr>
<td>Cost per ton</td>
<td>$7.98</td>
<td>$16.14</td>
<td>$4.41</td>
</tr>
</tbody>
</table>

### Cost per Acre of Wild Hay

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>15</td>
<td>44</td>
<td>4</td>
</tr>
<tr>
<td>Acres per farm</td>
<td>22</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>5.5</td>
<td>9</td>
<td>3.1</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>8.3</td>
<td>13.2</td>
<td>5.2</td>
</tr>
<tr>
<td>Labor cost</td>
<td>$2.62</td>
<td>$4.35</td>
<td>$1.68</td>
</tr>
<tr>
<td>Machine cost</td>
<td>.90</td>
<td>1.10</td>
<td>.85</td>
</tr>
<tr>
<td>Land charge</td>
<td>5.00</td>
<td>5.00</td>
<td>0.0</td>
</tr>
<tr>
<td>Total cost</td>
<td>$8.51</td>
<td>$10.70</td>
<td>$7.53</td>
</tr>
<tr>
<td>Credit</td>
<td>.02</td>
<td>.57</td>
<td></td>
</tr>
<tr>
<td>Net cost</td>
<td>8.49</td>
<td>10.70</td>
<td>7.53</td>
</tr>
<tr>
<td>Yield, tons</td>
<td>1.00</td>
<td>1.7</td>
<td>.7</td>
</tr>
<tr>
<td>Cost per ton</td>
<td>$8.49</td>
<td>$12.90</td>
<td>$5.48</td>
</tr>
</tbody>
</table>
### Cost per Acre of Producing Corn Fedder

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acre. per farm</td>
<td>8</td>
<td>15</td>
<td>3</td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>13 1/4</td>
<td>19 1/2</td>
<td>10</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>30</td>
<td>42 2/3</td>
<td>18</td>
</tr>
<tr>
<td>Tractor use, hours</td>
<td>1</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>Total labor cost</td>
<td>$7.93</td>
<td>$11.64</td>
<td>$6.12</td>
</tr>
<tr>
<td>Seed</td>
<td>1.01</td>
<td>1.85</td>
<td>.39</td>
</tr>
<tr>
<td>Twine</td>
<td>.63</td>
<td>.94</td>
<td>.37</td>
</tr>
<tr>
<td>Manure</td>
<td>1.58</td>
<td>2.79</td>
<td>-</td>
</tr>
<tr>
<td>Machine</td>
<td>1.65</td>
<td>1.65</td>
<td>1.65</td>
</tr>
<tr>
<td>Land</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Total cost</td>
<td>$10.80</td>
<td>$12.75</td>
<td>$16.74</td>
</tr>
<tr>
<td>Credit</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cost</td>
<td>18.80</td>
<td>21.75</td>
<td>16.74</td>
</tr>
<tr>
<td>Yield, tons</td>
<td>3.3</td>
<td>5.0</td>
<td>2.1</td>
</tr>
<tr>
<td>Cost per ton</td>
<td>5.70</td>
<td>9.04</td>
<td>4.24</td>
</tr>
</tbody>
</table>

### Cost per Acre of Producing Corn Silage

<table>
<thead>
<tr>
<th></th>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of farms</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres per farm</td>
<td>16</td>
<td>32</td>
<td>7</td>
</tr>
<tr>
<td>Man labor, hours</td>
<td>21 1/2</td>
<td>25 1/2</td>
<td>17 1/2</td>
</tr>
<tr>
<td>Horse work, hours</td>
<td>48 1/2</td>
<td>59 1/2</td>
<td>36 1/2</td>
</tr>
<tr>
<td>Tractor use, hours</td>
<td>1 1/2</td>
<td>3 1/2</td>
<td>-</td>
</tr>
<tr>
<td>Total labor cost</td>
<td>$13.39</td>
<td>$15.27</td>
<td>$11.51</td>
</tr>
<tr>
<td>Seed</td>
<td>.71</td>
<td>1.04</td>
<td>.51</td>
</tr>
<tr>
<td>Twine</td>
<td>.48</td>
<td>1.13</td>
<td>-</td>
</tr>
<tr>
<td>Manure</td>
<td>3.10</td>
<td>7.31</td>
<td>.45</td>
</tr>
<tr>
<td>Silo, filling</td>
<td>2.53</td>
<td>4.16</td>
<td>1.09</td>
</tr>
<tr>
<td>Machine</td>
<td>1.56</td>
<td>1.65</td>
<td>.95</td>
</tr>
<tr>
<td>Land</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Total cost</td>
<td>$27.77</td>
<td>$34.31</td>
<td>$22.82</td>
</tr>
<tr>
<td>Credit</td>
<td>1.24</td>
<td>3.58</td>
<td>-</td>
</tr>
<tr>
<td>Net cost</td>
<td>26.53</td>
<td>31.20</td>
<td>21.49</td>
</tr>
<tr>
<td>Yield, tons</td>
<td>7.3</td>
<td>11.5</td>
<td>4.8</td>
</tr>
<tr>
<td>Cost per ton</td>
<td>$3.60</td>
<td>$5.06</td>
<td>$2.48</td>
</tr>
</tbody>
</table>