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# 33

Report 33

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 1928  
on the  
FARM ACCOUNTING ROUTE  
at  
CROOKSTON - POLK COUNTY - MINNESOTA

By

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INTRODUCTION

The comparative costs and returns for each of the important classes of livestock produced in 1928 on the Polk County Farm Accounting Route are presented in this preliminary report. Twenty farmers cooperated in keeping the detailed records of inventories, feed, labor, cash and miscellaneous expenses necessary to make this report possible. The tables present the preliminary summary of the data on a comparative basis. Each cooperator by comparing his figures with those for the other cooperators and with the average should be able to discover ways of making his livestock yield greater returns.

Polk County, in which these data were obtained, is in the Red River Valley in the northwestern part of the state. The farms studied averaged over 340 acres in size, with the organization centered around the production of the small grains. Fifty per cent of the cash receipts on these farms came from the sale of wheat, flax, sugar beets and potatoes with an additional 11 per cent from the sales of other crops. Livestock and livestock products yielded 31 per cent of the cash income. Although livestock production is of a supplementary nature it is still of considerable importance from a financial standpoint.

In so far as possible local prices were used in determining the costs and returns. Marketable feeds were charged at local prices and nonmarketable feeds on a comparative feeding value basis. Man labor was figured at 20 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 50 cents per ton in the barnyard. Only the amount of the manure actually spread on the fields was credited to the livestock.

In studying the tables and in considering the income from livestock, one should keep in mind that a "minus" net return does not necessarily mean an "out of pocket" cash loss. It only means that the particular class of livestock has failed to pay the prices charged for the factors of production. There may be no other more profitable alternative use for the buildings, the family labor or the nonmarketable feeds. Therefore a return above the price of the marketable feeds and the cash expenses may justify continued production although these figures fail to show a gain.

The individual farm figures have been arranged in order of decreasing returns, so that the one with the lowest cost or the greatest return comes at the top of the table. In this way each cooperator may quickly see how he compares with his neighbor.

DAIRY CATTLE

In spite of a low average butterfat production the average return per hour of man labor expended on dairy cows was approximately 32 cents. The return per cow varied from -\$34 to +\$72, averaging \$20 (page 3). The return per hour of man labor varied from 2 cents to 56 cents. In general the cooperators with the high producing cows secured the larger returns. That high returns are associated with high producing cows is shown by the following table.

The Relationship of Butterfat Production to Costs and Returns - Polk County - 1928

Production group	Number of farms	Average lbs. B.F. produced	Net cost per lb. B. F.	Return per hr. man labor	Net return per cow
Under 125 lbs.	5	109	\$.59	\$.16	-\$7
125 - 174 "	4	145	.49	.21	2
175 - 224 "	5	214	.41	.30	24
225 & over	6	261	.37	.41	38

Increased production may be brought about by better breeding and culling and in a number of cases by more liberal feeding of a well balanced ration.

YOUNG DAIRY CATTLE

Young dairy cattle include all heifers up to the time of their first freshening and all male stock including the bull. The net return per farm in 1928 for this class of stock ranged from a loss of \$183 to a gain of \$497, averaging a gain of \$50. In 1927 this enterprise showed an average gain of \$3.00 per farm and in 1926 an average loss of \$112.

ALL CATTLE

In this statement all cattle have been grouped together. The return per hour of man labor spent on all the cattle amounted to 10 cents in 1926, 26 cents in 1927 and 33 cents in 1928.

HOGS

The production of pork was more profitable in 1928 than in 1927 but less profitable than in 1926. In 1928 the average selling price of the pork sold was 21 cents per 100 pounds higher and the average cost was 93 cents less than in 1927. In 1928 the cost per hundred pounds varied from \$5.80 to \$17.02.

POULTRY

The average net return per farm flock of poultry was \$76 compared to \$17 in 1927 and a loss of \$3.00 in 1926. The returns varied from a loss of \$376 to a gain of \$847. The number of eggs produced per hen varied from 47 to 177, averaging 88.

HORSE WORK

Inasmuch as horses furnish a large part of the farm power it is desirable to keep the cost of horse work low. The cost per hour of horse work in 1928 varied from less than 8 cents to 18 cents per hour averaging 12 cents. The average cost per hour was approximately 11 cents in 1927 and 10 cents in 1926. The cost per hour is affected both by the number of hours worked and by the cost per horse. The number of hours worked per horse in 1928 varied from 634 to 1304 and the cost per horse varied from \$58 to \$160.

COSTS AND RETURNS PER DAIRY COW - 1928 - CROOKSTON, MINN.

Farm No.	Feed cost	Man labor	Horse labor	Shelter	Equip.	Int.	Cash	Deprec.	Total cost	Skim-milk credit	Manure	Apprec.	Total credit	Net cost	Lbs. of B.F.	Feed cost per lb.	Net cost per lb.
026	\$45.61	\$39.74	\$.10	\$8.55	\$3.41	\$4.35	\$.21	-	\$101.97	\$12.68	\$2.30	\$13.02	\$28.00	\$73.97	279	16.3	26.5
061	58.44	35.40	-	5.93	3.17	11.87	2.64	-	117.45	14.62	11.09	6.42	32.13	85.32	275	21.3	31.0
231	56.55	31.92	.24	12.06	5.41	5.64	.46	-	112.28	13.94	3.02	19.90	36.86	75.42	215	26.3	35.1
022	47.35	37.27	.18	9.95	8.30	4.23	3.02	-	110.31	9.00	2.31	3.48	14.79	95.52	268	17.7	35.9
121	49.96	33.98	.09	10.22	5.82	4.69	-	-	104.76	7.56	2.12	6.06	15.74	89.02	245	20.4	36.3
071	57.70	37.55	.28	10.89	2.62	4.27	.31	-	113.62	13.16	2.55	14.20	29.91	83.71	215	26.8	38.9
029	27.08	32.54	-	4.40	2.43	2.86	-	-	69.31	13.25	10.50	6.98	30.73	38.58	121	22.4	32.0
191	66.89	30.59	-	12.06	4.11	4.18	.11	-	117.94	10.73	5.73	9.90	26.36	91.58	225	29.8	40.7
234	39.93	38.07	.17	7.65	4.40	4.36	1.70	-	96.28	8.04	4.11	2.23	14.38	81.90	192	20.8	42.7
025	60.48	33.88	.21	21.14	3.90	5.21	6.11	2.61	133.54	14.89	5.63	-	20.52	113.02	268	22.5	42.1
023	58.74	37.02	.30	8.14	6.82	4.48	1.79	3.55	120.84	5.54	3.86	-	9.40	111.44	232	25.3	48.0
236	46.90	38.43	-	18.85	2.95	4.89	-	2.63	114.65	12.90	2.95	-	15.85	98.80	195	21.2	45.1
171	30.37	27.85	.15	8.06	8.43	4.42	.94	3.49	83.71	8.50	1.65	-	10.15	73.56	162	18.7	45.4
235	25.88	34.38	.15	2.35	5.91	3.69	.14	-	72.60	4.70	2.24	1.53	8.47	64.13	151	17.3	48.1
032	31.27	39.75	.28	1.50	7.28	2.49	1.36	-	83.93	10.81	.85	5.75	17.41	66.52	141	22.2	47.4
111	35.41	31.61	.07	7.39	1.87	3.86	-	-	80.21	5.77	11.13	3.49	20.39	59.82	112	31.5	53.3
031	47.88	41.48	.56	8.22	3.74	3.81	.37	-	106.06	19.94	1.34	5.40	26.68	79.38	147	32.6	54.0
232	67.12	18.75	-	13.58	6.79	6.87	.31	-	113.42	8.72	10.76	24.68	44.16	69.26	118	57.1	53.9
201	39.59	31.76	-	7.93	1.98	4.25	-	-	85.51	14.89	4.80	6.22	25.91	59.60	103	33.3	56.4
233	32.80	37.32	-	13.98	3.20	5.80	-	.23	93.33	4.76	4.28	-	9.04	84.29	92	35.8	91.9
Average																	
1928	46.44	33.82	.14	9.35	4.83	4.79	.66	-	100.03	10.70	4.27	7.75	22.72	77.31	188	24.6	41.0
180 cows																	
Average																	
1927	46.12	34.59	.20	10.39	6.04	4.15	1.09	-	102.58	15.85	3.27	4.02	24.14	78.44	189	24.4	41.4
181 cows																	
Average																	
1926	54.41	35.72	.76	10.73	5.16	3.86	.32	.92	111.88	20.51	4.10	-	24.61	87.27	175	31.0	50.0
163 cows																	

\*Price based on butterfat in butter as well as in cream.

Average price received	Return per hour	Return over feed cost	Net return
------------------------	-----------------	-----------------------	------------

¢ 52.3	¢ 56.2	\$128.34	\$71.99
51.2	51.3	114.34	55.34
58.4*	31.5	106.04	50.31
51.3	42.5	104.91	41.94
51.6	42.0	92.20	37.40
49.9	32.6	79.63	23.81
51.5	34.5	65.84	23.61
50.7	34.6	73.41	22.36
49.9	27.4	70.14	13.79
47.0	27.8	86.20	13.14
51.9	25.0	71.24	9.14
49.0	24.5	67.22	7.54
49.7	25.0	60.36	7.02
49.7	21.4	49.09	2.54
49.1	21.3	55.18	2.52
50.4	17.9	41.55	-3.23
50.1	17.3	52.47	-5.72
53.7	13.5	40.20	-6.10
43.5	11.6	32.56	-13.36
54.6*	1.7	26.32	-34.20

51.6	31.9	73.77	20.08
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47.1	28.1	70.52	14.06
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44.0	14.0	47.03	-10.44
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SUMMARY OF FEED AND LABOR PER DAIRY COW - 1928 - CROOKSTON, MINN.

Farm No.	Lbs. B.F. per cow	Dry rough-age	Succul-ence	Farm grains	Comm. feeds	Oil-meal	Total concen-trates	Pasture days	Feeds: Per Lb. B.F.				Nutritive ratio*	Labor per Cow		Man hours per lb, B. F.
									Dry rough-age	Succu-ence	Concen-trates	Pasture		Man	Horse	
026	279.1	2832	5004	1821	36	-	1857	167	10.1	17.9	6.7	.6	1:7.5	198½	1	.7
051	274.7	5741	2488	2068	195	-	2263	150	20.9	9.1	8.2	.5	1:6.7	177	-	.6
231	215.3	4121	9567	1027	-	5	1032	130	19.1	44.4	4.8	.6	1:6.4	159½	2	.7
022	268.0	348	9861	2514	-	-	2514	144	1.4	36.8	9.4	.5	1:6.4	186½	-	.7
121	245.0	2997	7450	1085	-	-	1085	155	12.2	30.4	4.4	.6	1:6.5	170	1	.7
071	215.3	2941	3393	2412	89	-	2501	165	13.7	15.8	11.6	.8	1:8.2	187½	3½	.9
029	120.8	4630	7581	238	-	-	238	103	38.3	62.8	2.0	.9	1:5.8	162½	-	1.3
191	224.7	8574	1959	1691	-	-	1691	111	38.2	8.7	7.5	.5	1:5.8	153	-	.7
234	192.1	4710	7850	1020	-	-	1020	155	24.5	40.9	5.3	.8	1:5.8	190½	1½	1.0
025	258.4	9760	1624	2076	65	-	2141	173	27.4	6.1	8.0	.6	1:6.2	159½	1½	.6
023	232.3	3093	5609	1891	-	-	1891	178	13.3	28.4	8.1	.8	1:6.9	185	3.	.8
236	220.8	3283	7992	890	-	-	890	152	14.9	36.2	4.0	.7	1:6.6	192½	-	.9
171	162.1	3833	-	763	213	-	976	171	23.8	-	5.0	1.1	1:7.0	139½	-	.9
235	130.1	4988	-	462	17	-	479	198	38.3	-	3.7	1.5	1:10.7	172	1½	1.3
032	140.6	5080	1094	311	36	-	347	171	36.1	7.8	2.5	1.2	1:4.7	198	2½	1.4
111	112.3	6039	4056	262	69	25	356	115	53.8	36.1	3.2	1.0	1:7.7	158	4½	1.4
031	147.0	4373	7390	793	53	-	846	117	29.7	50.3	5.7	.8	1:5.9	207½	4½	1.4
232	117.6	3764	9411	1720	-	7	1727	141	32.0	80.0	14.7	1.2	1:7.2	93	-	.8
201	103.4	5503	-	864	7	39	910	172	53.2	-	8.8	1.7	1:6.5	158	-	1.5
233	91.7	8198	-	76	-	-	76	135	89.4	-	.8	1.5	1:6.4	186½	-	2.0
Average																
1928	188.	4376	4965	1186	39	3	1228	153	23.2	26.4	6.5	.8	1:7.0	169	1½	.9
180 cows																
Average																
1827	189.	4052	4639	907	242	15	1164	171	21.4	24.4	6.1	.9	1:6.7	173	1½	1.0
181 cows																
Average																
1826	175	4645	5749	926	484	12	1422	150	24.5	32.9	8.1	.8	1:6.7	178½	7	1.0
158 cows																

\*Nutritive ratio does not include pasture.

**COSTS AND RETURNS FROM YOUNG DAIRY CATTLE (Per farm) 1928 - CROOKSTON, MINN.**

Farm No.	Total feed cost	Labor Cost		Shelter	Equip.	Interest	Cash		Decr. inven.	Total costs	Incr. inven.	Sales	Products used in house	Credits for hfrs. fresh.	Cash
		Man	Horse				Purchases	Other							
051	\$125.44	\$29.85	-	\$17.47	-	\$52.20	-	\$4.00	-	\$229.96	\$310.00	\$130.00	\$95.50	\$150.00	\$8.40
026	434.43	128.10	.61	56.85	9.54	40.14	50.00	-	-	719.67	82.00	784.05	-	170.00	-
231	379.52	108.70	1.30	68.23	6.08	35.50	-	1.05	200.00	800.28	-	422.65	-	630.00	-
023	326.33	67.80	4.80	54.78	2.95	27.78	100.10	5.00	-	589.55	136.00	524.49	-	110.00	-
234	210.28	47.90	.51	32.89	1.44	14.61	-	-	5.00	312.63	-	162.79	-	180.00	-
031	329.67	56.65	1.41	67.80	-	30.69	131.40	-	-	617.62	161.00	301.41	30.60	170.00	8.00
201	235.18	52.15	.84	52.20	-	36.12	247.00	5.00	-	629.49	424.00	183.50	-	50.00	-
071	152.19	45.15	.93	40.10	.56	16.11	-	.65	57.00	312.69	-	90.10	101.20	150.00	-
111	132.63	37.30	-	27.50	.56	6.69	-	-	147.00	351.68	-	248.60	58.05	45.00	-
171	249.72	58.45	-	39.40	-	18.15	93.00	-	-	458.72	145.00	317.50	-	-	-
025	75.90	23.50	.48	30.23	-	4.65	-	.50	-	135.26	95.00	21.60	-	-	-
029	176.87	43.25	-	30.96	-	12.00	-	-	60.00	323.08	-	70.00	40.75	155.00	-
032	85.20	35.25	.82	3.22	.48	5.82	-	-	34.00	154.79	-	86.41	11.00	35.00	-
022	43.56	31.90	1.06	10.45	2.72	3.75	-	-	5.00	98.44	-	15.50	-	55.00	-
232	497.54	55.45	-	90.13	-	24.30	-	-	-	667.42	110.00	181.20	-	280.00	-
191	199.38	27.20	.05	46.92	2.00	12.15	-	-	71.00	358.70	-	155.20	32.00	105.00	-
121	361.72	67.20	.67	55.33	2.10	21.63	-	15.00	1.00	524.65	-	267.10	40.00	140.00	-
233	168.33	28.70	-	48.78	5.20	16.50	-	-	100.00	367.51	-	122.40	-	120.00	-
236	180.24	49.15	-	49.21	8.78	15.15	40.00	-	115.00	457.53	-	121.95	-	195.00	-
235	283.56	98.25	.86	12.00	7.74	18.60	-	.15	-	421.16	30.00	91.97	-	93.00	-
<b>Average</b>															
1928	332.43	54.59	.72	41.72	2.51	20.62	33.08	1.57	-	387.24	35.40	214.92	20.46	141.65	.82
20 farms															
<b>Average</b>															
1927	314.72	59.52	.44	54.42	-	23.96	38.08	.30	28.46	519.90	-	299.76	18.73	182.50	.44
18 farms															
<b>Average</b>															
1926	354.31	69.60	1.96	76.69	-	28.02	35.77	.92	11.00	578.27	-	245.10	21.46	170.00	.64
13 farms															



Manure	Misc.	Total credits	Gain
\$32.61	--	\$725.56	\$496.60
28.94	--	1064.99	345.32
54.09	--	1106.74	306.46
24.85	--	795.34	205.79
39.01	--	381.80	69.17
15.54	--	686.55	68.93
31.63	--	689.13	60.64
12.02	--	353.32	40.63
20.71	--	372.36	20.68
1.65	--	464.15	5.43
8.06	--	124.66	-10.60
44.40	--	310.15	-12.93
1.83	--	134.24	-20.55
1.62	--	72.12	-26.32
69.45	--	640.55	-26777
22.29	--	314.49	-44.21
15.26	--	462.36	-62.29
14.93	--	257.33	-110.18
13.06	--	330.01	-127.52
23.50	--	238.47	-182.69
23.77	--	437.02	49.78
19.21	1.94	522.58	2.68
29.02	--	455.22	-112.05

COSTS AND RETURNS FROM ALL C

ATTLE - 192

Farm No.	Opening inven- tory	Pur- chases	Total feed cost	Labor Cost		Shelter	Equip.	Inter. C	sh	Total costs
				Man	Horse					
026	1893.00	50.00	1323.03	906.55	2.55	224.31	76.29	125.34	.15	4610.21
231	1950.00	-	1394.67	681.75	5.54	284.71	103.12	136.65	.26	4575.70
051	1515.00	52.00	426.82	211.80	-	48.00	16.28	113.25	.50	2500.61
121	1131.00	-	897.83	431.75	1.62	165.00	64.50	72.03	.00	2778.71
023	965.00	100.10	785.07	356.95	7.20	118.32	56.23	62.73	.00	2470.56
071	897.00	-	672.11	383.50	3.44	138.18	24.19	54.66	.40	2176.48
234	771.00	-	539.70	362.00	1.93	96.00	37.71	50.61	.02	1872.97
029	460.00	-	351.54	253.10	-	59.34	15.69	30.45	-	1170.12
171	1355.00	93.00	666.67	440.80	2.03	150.00	115.70	78.90	.95	2915.05
022	235.00	-	179.45	138.90	1.06	39.00	36.54	15.90	.68	644.53
191	578.00	-	604.72	212.55	.05	120.00	26.88	37.50	.70	1580.40
025	355.00	85.00	307.55	153.25	1.29	111.20	14.94	24.60	.90	1076.73
031	1021.00	-	784.97	451.15	6.71	145.95	35.60	66.99	.90	2647.27
111	515.00	99.00	345.81	227.60	.38	72.00	11.82	29.94	-	1301.55
032	339.00	-	258.43	255.45	2.39	11.52	40.82	19.62	.53	934.76
201	935.00	253.00	528.54	287.50	.84	111.00	14.67	67.62	-	2197.17
236	825.00	40.00	492.17	304.75	-	174.53	28.38	47.70	-	1912.53
232	2100.00	-	1476.80	329.00	-	288.30	99.10	124.50	.55	4422.25
235	1210.00	-	654.08	588.50	2.97	45.60	91.99	71.25	.15	2666.54
233	785.00	-	334.65	217.95	-	119.64	21.41	45.90	-	1524.55
<b>Average</b>										
1928	997.25	38.56	651.48	359.74	2.00	126.13	46.09	63.81	.88	2298.94
20 farms										
<b>Average</b>										
1927	1233.79	215.62	878.66	438.39	6.35	211.22	77.76	77.02	.22	3252.03
18 farms										
<b>Average</b>										
1926	1277.94	44.66	1042.58	490.42	10.39	205.31	57.36	76.52	.21	3213.39
15 farms										

## (Per Farm) - CROOKSTON, MINNESOTA

Clos- ing inven.	Sales of cattle	Meat used in house	Sales of dairy products	Dairy products used in house	Dairy products used for feed	Cash and misc.	Manure	Total credits	Gain	Return per hour
2285.00	899.05	-	2792.42	51.33	263.95	-	74.00	6365.75	1755.53	58.7
2595.00	504.75	70.00	2162.15	104.67	240.45	-	108.34	5785.37	1209.67	35.5
2160.00	180.00	95.50	353.74	404.60	39.76	8.45	89.63	3281.68	781.03	93.8
1270.00	332.10	40.00	1023.17	304.01	110.54	-	38.00	3117.82	339.09	35.7
1126.00	581.78	-	678.79	165.05	141.12	-	55.00	2747.74	277.14	35.5
925.00	283.05	101.20	914.84	67.20	104.37	-	35.06	2430.72	254.24	33.3
916.00	211.17	-	672.49	37.95	95.34	-	72.94	2055.59	132.82	30.1
555.00	115.00	40.75	189.17	192.13	105.30	-	112.11	1309.46	139.34	31.0
1275.00	494.50	-	933.51	76.51	208.02	-	24.33	3016.87	101.82	24.6
295.00	15.50	-	363.77	24.48	32.11	-	8.25	739.11	94.58	33.6
672.00	155.20	32.00	451.83	229.67	74.00	-	57.00	1671.70	91.30	28.6
465.00	81.50	-	386.82	89.38	64.03	-	29.63	1116.46	39.73	25.2
1212.00	428.76	94.60	575.44	207.24	107.51	8.00	28.25	2661.80	14.53	21.0
483.00	298.50	58.05	211.68	115.47	43.22	-	87.75	1302.77	1.22	19.9
315.00	153.23	11.00	191.60	189.00	51.79	-	6.56	928.18	-6.58	19.5
1319.00	319.60	-	247.07	67.74	138.14	-	67.25	2158.80	-38.37	17.3
765.00	244.45	-	324.42	379.90	105.52	-	32.66	1851.95	-60.58	16.0
2050.00	931.27	-	537.17	185.70	325.81	-	226.50	4306.45	-115.80	13.0
1165.00	195.42	86.40	765.05	129.70	122.00	-	55.50	2519.07	-147.47	15.0
745.00	181.25	-	89.74	150.37	37.97	-	36.63	1240.96	-283.59	None
1129.65	330.31	31.48	693.49	161.11	121.30	.82	62.27	2530.43	231.49	32.9
1322.10	599.23	25.40	1121.04	113.28	130.68	13.90	56.23	3386.86	134.83	25.8
1271.19	388.43	24.04	965.33	123.59	89.91	2.04	78.53	2943.06	-270.33	10.1

Farm No.	Small grains	Small grains	Comm. feeds	Skim and butter-milk	Other feeds
171	52	308	4	342	-
026	-	365	2	352	-
232	50	388	-	70	-
025	50	332	11	322	-
023	-	397	11	272	11
231	2	333	-	412	13
236	-	414	-	114	358
071	93	343	-	419	-
031	38	403	-	184	-
201	-	410	1	323	-
191	1	520	1	98	94
061	-	405	-	143	792
032	83	417	-	257	52
233	10	775	15	-	-
029	420	404	-	501	55
234	107	580	-	167	-
111	-	567	6	262	-
235	-	632	-	116	-
121	-	735	-	308	-
022	228	277	-	733	-
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Average					
1928	32	432	3	203	37
139155 pounds produced					
Average					
1927	52	430	6	229	14
Average					
1926	77	389	26	287	17

COST OF PRODUCING PORK PER 100 POUNDS - 1923 - CROOKSTON, MINNESOTA

Days	Man pasture hours	Horse hours	Feed	Man labor	Horse labor	Shelter	Equip.	Interest	Cash	Total cost	Manure	Cash	Total credits	Net cost	Price received
1	2½	1¼	4.72	.53	.02	.28	-	.20	.08	5.83	.03	-	.03	5.80	7.38
3	3	-	4.89	.61	.01	.21	.20	.17	-	6.09	.05	-	.05	6.04	7.96
10	1	-	5.80	.22	.01	.01	.05	.33	.09	6.51	.02	-	.02	6.49	9.01
5	2½	-	5.21	.50	.01	.50	.04	.20	.25	6.71	-	-	-	6.71	8.44
-	3	½	5.78	.50	.06	.46	.02	.13	-	7.05	.03	-	.03	7.02	8.31
4	4¼	1	5.57	.85	.10	.40	-	.20	-	7.12	.04	-	.04	7.08	8.50
2	2	-	6.02	.41	-	.38	.18	.13	-	7.12	.03	-	.03	7.09	7.59
3	3	¼	6.25	.62	.01	.09	.02	.16	.01	7.16	.05	-	.05	7.11	7.98
3	4¼	¼	6.02	.87	.03	.21	-	.28	-	7.41	.07	-	.07	7.34	8.22
5	3	1	6.26	.76	.08	.87	-	.42	.29	8.58	.08	.77	.85	7.83	8.00
1	2	-	7.10	.54	-	.18	.28	.21	.14	8.45	.04	-	.04	8.41	8.04
2	9¼	-	6.18	1.84	-	-	-	.47	-	8.49	-	-	-	8.49	No sales
-	5½	1	6.94	1.08	.09	.08	.03	.28	-	8.50	-	-	-	8.50	9.75
3	3¼	-	9.29	.66	-	.15	.07	.58	.15	10.90	.01	.04	.05	10.85	9.06
-	11	-	9.26	2.20	-	-	-	.04	-	11.50	-	-	-	11.50	No sales
1	7¼	1	8.84	1.58	.12	.54	.02	.47	-	11.67	.10	-	.10	11.57	8.45
-	13¼	-	8.59	2.54	-	-	.25	.57	-	12.15	-	-	-	12.15	9.00
25	10½	¼	9.22	2.08	.02	.38	.46	.47	.13	12.76	.03	-	.03	12.73	7.15
-	9½	½	11.03	1.90	.01	.42	.52	.70	-	14.58	-	-	-	14.58	7.57
-	10¼	½	8.01	2.17	.07	6.18	.44	.15	-	17.02	-	-	-	17.02	7.54
5	3	¼	6.32	.62	.03	.27	.08	.29	.08	7.69	.03	.05	.08	7.61	8.26
15	3	¼	7.32	.62	.02	.33	.02	.24	.12	8.67	.07	.06	.13	8.54	8.05
4	8½	¼	5.73	.70	.04	.41	.01	.24	.04	7.17	.10	.10	.20	6.97	10.83

COSTS AND RETURNS FROM POULTRY - 1928 - CROOKSTON, MINNESOTA

Farm No.	Lbs. per 100 Head of Poultry						Per Farm Flock Basis												
	No. hens	Grain	Mill feeds	Rough.	Skim- milk	Man hours	Feed	Man labor	Horse work	Shelter	Equip.	Inter.	Pur- chases	Other cash	Decr. inven.	Total costs	Egg Rec.	Poultry rec.	Incr. inven.
026	95	3813	317	305	4974	163 $\frac{1}{2}$	\$303.68	153.05	.51	15.89	16.50	15.15	42.80	5.05	-	553.63	327.86	1014.20	51.00
231	206	3448	162	-	4341	175 $\frac{1}{2}$	205.65	112.30	2.88	39.00	49.65	22.05	53.70	15.43	-	511.65	813.78	70.01	269.00
234	375	5482	22	180	1902	89	375.32	88.75	.51	37.27	24.49	25.77	49.00	29.34	-	530.45	833.92	65.33	59.00
111	143	4507	1040	-	831	201 $\frac{1}{2}$	219.88	84.20	.29	55.20	14.76	11.26	4.00	21.36	-	410.95	553.75	95.06	27.50
061	70	3315	-	915	-	135 $\frac{1}{2}$	43.74	27.15	-	48.00	1.00	4.86	4.00	-	-	128.75	153.69	39.40	22.00
1191	93	5167	479	-	2752	211	138.48	58.25	1.96	18.00	26.16	8.28	-	2.40	-	253.53	197.43	67.59	34.00
071	121	1775	3052	-	555	145 $\frac{1}{4}$	305.66	62.20	1.51	9.60	15.04	8.03	57.50	10.00	-	459.54	187.50	189.53	137.40
022	74	2615	-	-	3252	196	57.00	55.70	.35	19.20	1.92	5.33	-	-	2.25	141.75	74.39	92.87	-
121	27	3598	-	-	2970	220 $\frac{1}{4}$	23.85	20.70	1.23	12.00	6.10	2.37	-	-	1.00	67.25	43.67	37.26	-
032	78	4073	-	391	2914	151	73.87	35.95	.64	4.80	10.72	6.55	.75	1.50	-	134.79	116.58	26.70	7.30
201	110	2105	67	-	1986	152 $\frac{1}{2}$	48.54	44.55	-	44.88	9.74	8.26	26.50	-	12.75	195.22	185.35	26.58	-
029	79	5704	-	-	1214	176 $\frac{1}{2}$	86.25	41.30	.60	3.60	-	4.46	3.33	-	-	139.54	99.55	14.03	34.75
235	102	5061	221	-	907	230	159.93	103.00	.86	16.80	20.35	9.49	9.30	2.41	-	322.14	152.06	125.31	38.50
023	81	4553	-	-	142	320 $\frac{1}{2}$	80.47	75.70	.80	36.80	8.64	5.79	6.50	-	6.00	220.70	152.54	56.25	-
025	51	3709	305	158	922	192 $\frac{1}{2}$	51.31	36.65	1.43	39.12	.75	4.51	44.66	1.90	-	180.33	75.72	62.46	24.50
236	29	9293	61	-	4195	467 $\frac{1}{2}$	46.86	38.35	-	12.00	-	2.10	4.80	1.75	-	105.86	50.62	10.00	6.00
171	70	7927	-	-	196	117	83.16	22.95	-	30.00	.60	4.34	-	-	-	141.05	89.26	7.41	.75
031	158	4102	38	-	844	157	127.87	69.70	3.40	16.56	14.97	9.49	24.60	3.45	47.50	317.54	181.10	84.25	-
233	282	3569	859	257	1277	67 $\frac{1}{2}$	328.39	63.55	-	93.48	34.89	22.05	195.00	23.10	-	760.46	259.91	73.72	95.00
232	73	1341	476	-	-	181 $\frac{1}{2}$	196.76	30.50	-	46.56	18.80	5.91	97.00	8.00	61.00	454.53	74.02	13.08	-
<b>Average</b>																			
1928	116	4422	428	131	2072	158 $\frac{1}{4}$	147.83	61.23	.85	29.99	13.75	9.30	31.67	6.33	-	300.95	331.44	103.55	33.80
1927	103	4092	185	78	2124	143 $\frac{1}{4}$	122.26	53.81	1.30	29.47	9.27	8.66	28.38	5.45	-	258.60	160.03	82.95	29.64
1926	85	4448	365	30	1696	179 $\frac{1}{2}$	82.59	53.02	1.72	29.76	6.49	8.13	11.13	2.44	23.21	218.49	131.60	81.79	-

Manure	Total rec.	Net return	Eggs per hen	Cost per dozen eggs
7.50	1400.56	845.93	137	11.9¢
20.00	1172.79	551.13	176	11.5
9.00	957.25	335.80	90	19.0
2.00	578.31	257.36	177	15.8
-	215.09	86.34	106	14.9
3.00	302.02	48.49	99	21.6
.50	514.93	43.39	64	26.6
-	157.26	25.51	53	19.1
1.50	87.43	20.18	86	19.0
3.00	153.58	18.79	75	20.9
1.00	213.93	18.71	85	20.4
3.00	151.33	11.79	64	21.6
6.00	321.87	-27	76	31.7
1.00	209.79	-10.91	94	25.4
1.00	163.68	-16.65	76	26.0
1.00	67.62	-38.24	87	38.0
.50	97.92	-43.13	64	34.7
2.50	257.85	-49.69	50	31.5
2.00	430.53	-329.83	47	31.8
1.50	88.60	-375.93	51	95.4
3.30	377.09	76.14	88	21.2
2.61	275.23	16.63	77	21.5
1.89	215.28	-3.21	72	27.6

SUMMARY OF HORSE COSTS PER HORSE - 1928 - CROOKSTON, MINNESOTA

Farm No.	Hay	Grain	Pasture days	Man hours	Total feed	Man labor	Shelter	Equip.	Interest	Cash	Deprec.	Total cost	Cash	Apprec.	Manure
071	3158	1348	109	77	\$30.89	\$15.40	\$3.58	\$1.84	\$2.04	\$	\$5.87	\$59.62	\$	\$	\$1.96
201	8195	1850	42	88	56.67	17.58	13.88	4.58	6.23	.78	7.50	107.22	-	-	8.41
111	7514	2856	-	138½	58.75	27.65	6.46	2.84	6.48	.36	2.02	104.56	.54	-	11.81
023	5729	4462	48	121½	72.77	24.28	23.95	7.10	5.59	3.94	3.07	140.70	-	-	10.42
029	7807	3662	4	99½	65.41	19.87	5.71	4.84	4.58	-	12.86	113.27	-	-	16.02
026	7433	3509	36	122½	65.43	24.50	3.00	3.85	6.83	-	2.50	106.11	-	-	4.63
061	7757	3946	6	80½	66.57	16.10	4.15	4.14	7.38	1.23	6.06	105.63	-	-	7.75
032	7773	1367	41	134½	45.52	26.83	2.56	4.63	4.50	-	16.67	100.71	-	-	2.19
191	9130	3304	19	73½	75.13	14.66	13.50	4.30	3.65	.03	3.13	114.40	-	-	4.75
235	7996	2472	52	119½	56.84	23.87	2.33	4.83	4.67	-	6.98	99.42	.47	-	.70
231	6754	2967	54	114½	56.83	22.85	24.66	6.47	8.07	.12	7.59	136.59	-	-	6.86
022	3018	1902	78	112½	32.55	22.43	18.76	4.93	4.62	.99	11.32	95.60	-	-	1.44
025	3240	2589	106	88	42.89	17.58	20.22	2.85	5.79	.20	5.00	94.53	-	-	5.39
031	4997	2477	-	116½	41.83	23.27	8.13	5.09	7.03	7.92	10.19	103.46	.15	-	4.43
121	6570	3166	-	109½	69.96	21.96	7.50	7.27	7.29	-	9.38	123.36	-	-	2.38
234	7960	3210	23	98	59.85	19.63	11.97	5.86	5.44	3.37	45.52	151.64	.47	-	9.09
236	6736	4114	16	111½	81.01	22.33	12.81	10.93	8.72	1.76	23.99	161.55	-	-	1.56
171	4852	3617	64	106½	59.87	21.23	17.16	3.15	5.25	.25	13.36	120.27	3.18*	-	6.19
232	10178	3485	58	94½	88.49	18.94	16.94	7.58	8.19	-	6.88	147.02	-	-	9.81
233	6432	1797	69	69	48.51	13.78	19.90	3.77	5.70	-	27.52	119.18	-	-	4.80
<b>Average</b>															
1928	6795	3059	38	102½	61.60	20.52	12.15	5.22	6.08	1.11	11.34	118.03	.25	-	6.33
149 horses															
<b>Average 19</b>															
1927	5979	2974	51	91½	59.60	18.29	11.62	4.02	6.11	.74	6.75	107.13	-	-	4.26
135 horses															
<b>Average</b>															
1926	6588	3693	42	82½	67.14	16.45	12.49	5.45	6.37	1.12	7.02	116.04	.26	-	5.01
142 horses															

\*Colt credit.



Total credits	Net cost	Hours worked	Cost per hour
\$1.96	\$57.66	746 $\frac{3}{4}$	7.7 $\frac{1}{2}$
8.41	98.81	1170	8.4
12.35	92.21	959 $\frac{1}{4}$	9.6
10.42	130.28	1304 $\frac{1}{2}$	10.0
16.02	97.25	969	10.0
4.63	101.48	990 $\frac{1}{2}$	10.2
7.75	97.88	946 $\frac{1}{4}$	10.3
2.19	98.52	953 $\frac{3}{4}$	10.3
4.75	109.65	1038	10.6
1.17	98.25	912	10.8
6.86	129.73	1142 $\frac{3}{4}$	11.3
1.44	94.16	802	11.7
5.39	89.14	746 $\frac{1}{2}$	11.9
4.58	98.88	806 $\frac{3}{4}$	12.3
2.38	120.98	974 $\frac{3}{4}$	12.4
9.56	142.08	1103	12.9
1.56	159.99	1050	15.2
9.37	110.90	654 $\frac{1}{2}$	16.9
9.81	137.21	777 $\frac{1}{2}$	17.6
4.80	114.38	634	18.0
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6.58	111.45	950	11.7
4.26	102.87	928 $\frac{1}{2}$	11.1
5.27	110.77	1110 $\frac{1}{4}$	10.0