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Report 25

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 1927
on the

FARM ACCOUNTING ROUTE

at

CROOKSTON - POLK COUNTY - MINNESOTA

By

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C.O. Ruud - Rotteman

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Section of Farm Management
University Farm
St. Paul, Minn.
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INTRODUCTION

This preliminary report presents livestock costs and returns for the eighteen farms on the Polk County Farm Accounting Route for the year 1927. Polk County is located in the northwestern part of the state in the Red River Valley and is in the small grain farming section of the state. The typical farms in this area are at least a half section in size. Wheat, flax, sugar beets and potatoes are the principal cash crops. There are a considerable number of dairy cattle on farms in this section but the specialized dairy farms are few. Hogs furnish an important source of income. Poultry production is engaged in only as a side line.

In addition to giving the detailed results obtained in 1927 this report includes the average results secured on the same route in 1926. In order to obtain the livestock figures which are presented in the following pages it was necessary for each farmer on the route to keep an accurate record of the time spent on each class of livestock. These reports were collected at frequent intervals by a route man who was stationed at Crookston. A detailed feed record on each class of stock was obtained every month as well as a complete list of all cash receipts and expenses. Inventories of feed and livestock were taken at various times during the year. A complete set of books for each farm was kept in the Farm Management Office at University Farm, St. Paul. This report was prepared from these records.

The tables in this report, wherever possible, are arranged according to efficiency in production so that either the farm having the lowest cost per unit or the farm having the highest return for the enterprise is placed first. No attempt has been made in this report to give a complete analysis of the results obtained in 1927. This analysis will come later in a bulletin. The report has been released in its present form in order to make the results available as soon as possible to the farmers on the route and to others who may be especially interested. The chief objective of this publication has not been to present an absolute cost of production figure for various classes of livestock and livestock products. Its chief purpose has been to give each cooperator in this project the opportunity of comparing his results with the results obtained by his neighbors. By studying his own position in the various tables each cooperator may see wherein he has done more poorly and wherein he has done better than his neighbors. If those who are producing at a high cost or a low return will study to see how they differ from the more efficient producers in each item of cost, they should be able to strengthen the weak points in their farm organization and thereby increase their farm earnings.

DAIRY COWS

Financial success in dairying depends largely upon three things. These are, first, the natural ability of the cows to produce; second, the proper feeding, care and management of the herd; and, third, the price received for the product. The first two of the above factors are well within the control of the individual farmer. The production of butterfat per cow on this route in 1927 averaged 189 pounds and varied from 109 pounds per cow to 278 pounds per cow. Table I on page 2 is presented to illustrate the importance of high butterfat production per cow in obtaining a low cost of production and a high rate of return from dairying.

TABLE I

The Relationship of Butterfat Production to Costs and Returns
Polk County - 1927*

Production group	Number of farms	Average lbs. B.F. produced	Feed cost per lb. B.F.	Net cost per lb. B. F.	Return per hour man labor	Return over feed cost per cow	Net return per cow
Under 131 lbs.	2	114	\$.34	\$.66	\$.10	\$36	-\$23
131 - 180 "	5	148	.23	.48	.19	52	- 18
181 - 230 "	6	210	.29	.44	.24	71	7
231 - 280 "	4	261	.20	.29	.52	127	61

*Farms are grouped according to butterfat production per cow.
Note: A minus sign(-) indicates a loss.

The butterfat production of most of the cows on the route can and should be increased by better feeding. Since alfalfa can be raised with so little difficulty, the acreage of alfalfa could very well be increased on most farms. The average return for labor spent on dairy cows in 1927 was 28 cents per hour and ranged from nothing to 84 cents.

YOUNG DAIRY CATTLE

Young dairy cattle include all cattle except milking cows. In 1926 this enterprise showed an average loss of \$112.00 on every farm whereas in 1927 it showed a net gain of about \$3.00 per farm.

ALL CATTLE

In this statement dairy cows, young cattle, steers, beef cattle and bulls have all been combined into one statement. The average return per hour on all cattle in 1927 was 26 cents compared to 9 cents in 1926.

HOGS

The production of pork did not prove to be very profitable in 1927 principally because of the relatively unfavorable prices received. The average selling price was \$8.05 per cwt. which was \$2.78 per cwt. less than the average price received the year before. Some men, however, in spite of this price handicap produced pork at a profit. One man produced pork at an average cost of \$6.30 per hundred pounds.

POULTRY

The average net return from poultry in 1927 was approximately \$17.00 per flock compared to a loss of \$3.00 the year before. The returns in 1927 varied from a loss of \$272.00 to a gain of \$291.00 per flock. Eggs were produced at an average cost of 21½ cents per dozen and were sold for an average price of 25 cents per dozen.

HORSE WORK

There was a wide range in the cost of horse work on the eighteen farms. One man's horse work cost him 5.5 cents per hour whereas another farmer had a cost of almost 17 cents per hour. The average net cost of keeping a horse for a year was found to be \$111.00, but it varied from \$63.00 to \$138.00 per horse per year.

COSTS AND RETURNS PER DAIRY COW - 1927 - 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	Pounds of P. F.
026	44.24	23.74	.08	10.18	3.87	3.91	.13	-	86.15	12.19	2.33	23.79	38.92	47.84	259
161+	74.25	58.25	.63	17.36	22.82	3.93	2.75	-	179.99	49.41	5.82 ^u	2.08	57.32	122.67	278
025	42.50	29.80	.01	17.15	1.93	3.60	-	-	94.99	3.86	5.50	24.17	33.53	61.46	247
071	51.81	33.20	.03	7.62	1.08	3.36	1.17	-	98.27	24.58	3.33	11.63	39.54	58.73	218
221	35.23	47.21	.81	6.68	5.62	4.29	1.62	-	101.46	13.08	3.37	8.76	25.21	76.25	240
022	42.95	40.76	.11	10.44	6.40	3.89	-	-	104.55	9.58	5.05	13.37	28.00	76.55	215
024	26.06	29.18	.16	9.85	4.57	3.45	.42	3.45	77.14	14.59	2.29	-	16.88	60.26	159
021	23.53	27.43	.12	1.96	2.31	3.96	.36	-	59.67	2.30	2.93	.82	6.06	53.62	143
201	36.41	33.30	.21	10.74	2.60	3.90	1.67	-	88.83	11.26	4.36	7.58	23.20	65.63	164
081++	49.25	46.30	3.09	38.82	13.14	5.37	39.46	6.93	202.36	118.05	1.69	-	119.74	82.62	179
023	70.45	50.31	.70	8.34	5.16	4.64	.85	-	140.45	12.27	2.89	30.73	45.89	94.56	207
231+	57.32	39.53	.18	15.64	8.19	4.74	.60	-	126.20	26.67	2.79	4.80	34.26	91.94	191
032	24.73	46.27	.10	2.11	8.12	2.92	-	-	84.25	11.73	3.25 ^{##}	6.57	21.55	62.70	123
051	63.20	37.96	.11	14.54	3.65	5.81	2.69	6.30	134.26	8.99	2.52	-	11.51	122.75	229
232	44.56	21.21	.06	8.98	7.72	4.45	.97	3.91	91.86	13.35	3.58	-	16.93	74.93	133
031+	45.79	44.86	.37	7.66	1.48	3.99	.35	-	104.50	15.81	3.02	4.47	23.30	81.20	109
233	39.90	34.46	-	7.38	4.57	4.88	4.84	29.22	125.25	9.28	3.63	-	12.91	112.34	138
073	110.04	33.22	.04	7.83	1.08	7.86	-	18.37	178.44	7.51	3.31	-	10.82	176.72	207
Average															
1927	46.12	34.59	.20	10.39	6.04	4.15	1.09	-	102.58	16.85	3.27	4.02	24.14	78.44	189
181 cows															
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
168 cows															

+The "net cost per lb." and "average price received" based on all the butterfat in "Cash Sales" including - butterfat.

++Not included in average.

#This item includes 64¢ misc. cash.

##This item includes \$2.25 misc. cash.

Feed cost per lb.	Net cost per lb.	Average price received	Return per hour	Return over feed cost	Net return
17.1	18.5	48.0	84.2	118.17	+76.26
26.7	62.7	81.1	37.5	156.87	+51.12
17.2	24.9	44.9	53.0	101.73	+49.24
23.8	27.0	46.5	45.6	88.92	+42.46
14.7	31.8	45.5	33.9	99.12	+32.90
19.9	36.5	49.4	34.7	91.49	+29.90
15.4	38.0	49.0	32.0	68.61	+17.53
16.4	37.5	46.0	28.9	48.34	+12.20
22.1	39.9	45.6	25.6	61.74	+9.33
-	-	43.9	20.6	-	+1.47
24.0	34.7	45.0	19.4	68.57	-1.42
30.1	56.8	55.5	18.8	66.48	-2.40
20.0	54.0	44.9	16.8	52.08	-7.45
27.6	53.6	48.9	14.4	60.36	-10.70
33.5	56.3	46.3	7.4	33.93	-13.36
41.9	88.2	60.9	6.7	28.88	-29.84
28.8	81.2	44.2	-	34.16	-51.19
53.1	80.9	51.9	-	8.37	-60.04
24.4	41.4	47.1	28.1	70.52	+14.06
31.0	50.0	44.0	14.0	50.28	-10.44

fat, butter, milk, cream, etc.

SUMMARY OF FEED AND LABOR PER DAIRY COW - 1927 - CROCKSTON, MINN.

Farm No.	Lbs. R.F. per cow	Drv rough-age	Succul- lence	Farm grains	Comm. feeds	Oil- meal	Total concen- trates	Pasture days	Feeds: Per lb. R.F. basis				Nutri- tive ratio†	Labor per cow		Man hrs. per lb. R. F.	
									Drv rough- age	Succu- lence	Concen- trates	Pas- ture		Man	Horse		
026	258.6	2656	7163	511	724	21	1256	190	10.3	27.7	4.9	.7	1:8.4	118 $\frac{1}{2}$	$\frac{3}{4}$.5	
161	277.9	3051	9042	1604	1210	162	2966	142	11.0	32.5	10.7	.5	1:6.0	291 $\frac{1}{2}$	5	1.0	
025	246.5	4673	-	1106	424	-	1530	175	18.9	-	6.2	.7	1:7.5	149	-	.6	
071	217.6	4591	3655	1076	283	-	1359	194	21.1	16.8	6.2	.9	1:6.9	166	$\frac{1}{2}$.8	
221	239.9	2639	-	2950	210	-	3160	170	11.0	-	13.2	.7	1:6.5	236	11 $\frac{1}{2}$	1.0	
022	215.5	2021	9343	2169	-	-	2169	155	9.4	43.4	10.1	.7	1:11.9	203 $\frac{3}{4}$	1	.9	
024	158.8	3214	3745	102	-	-	102	201	20.2	23.6	.6	1.3	1:7.7	146	1	.9	
021	143.1	3658	-	428	-	-	428	182	25.6	-	3.0	1.3	1:6.5	137	2	1.0	
201	164.4	4947	-	686	40	14	740	158	30.1	-	4.5	1.0	1:7.1	166 $\frac{1}{2}$	$\frac{1}{4}$	1.0	
081##	178.9	4868	5839	696	160	-	856	187	27.2	32.6	4.8	1.0	1:5.8	231 $\frac{1}{2}$	27 $\frac{3}{4}$	1.3	
023	207.0	6075	8778	1356	-	-	1356	161	29.4	42.4	6.5	.8	1:6.9	251 $\frac{1}{2}$	7 $\frac{1}{4}$	1.2	
231	190.5	6397	7315	997	5	5	1007	160	33.6	38.4	5.3	.8	1:7.5	197 $\frac{1}{2}$	1 $\frac{1}{2}$	1.0	
032	123.1	4000	-	131	-	-	131	173	32.5	-	1.1	1.4	1:5.1	231 $\frac{1}{2}$	1	1.9	
051	229.1	6541	538	1316	486	-	1802	139	28.5	2.3	7.9	.6	1:5.3	189 $\frac{3}{4}$	$\frac{3}{4}$.8	
232	133.0	2684	5899	1099	-	-	1099	158	20.2	44.4	8.3	1.2	1:6.1	106	$\frac{1}{4}$.8	
031	109.3	3739	6139	730	53	-	783	156	34.2	56.2	7.2	1.4	1:5.7	224	3 $\frac{1}{2}$	2.1	
233	138.4	5550	-	522	-	-	522	182	40.1	-	3.8	1.3	1:5.4	172 $\frac{1}{2}$	-	1.2	
073	207.3	8614	6134	4447	542	-	4989	-	41.6	29.6	24.1	-	1:8.7	166	$\frac{1}{2}$.8	
Average																	
1927	189	4052	4639	907	242	15	1164	171	21.4	24.4	6.1	.9	1:6.7	173	1 $\frac{1}{2}$	1.0	
181 cows																	
1926	175	4645	5749	926	484	12	1422	150	24.5	32.9	8.1	.8	1:6.7	178 $\frac{1}{2}$	7	1.0	
168 cows																	

†Nutritive ratio does not include pasture.
##Not included in average.

COSTS AND RETURNS FROM YOUNG DAIRY CATTLE (Per Farm) - 1927 - CROOKSTON, MINN.

Farm No.	Total feed cost	Labor Cost		Shelter	Interest	Cash		Decrease inv.	Total costs	Increase inven.	Sales	Products used in house	Credits for hifers fresh.	Ca
		Man	Horse			Purchases	Other							
161	503.09													
161	503.09	93.05	.31	240.00	32.70	-	-	-	869.5	4.00	949.42	48.00	125.00	-
026	566.53	107.85	.48	30.00	37.44	122.50	-	-	864.80	8.00	554.3	21.55	400.00	-
051	475.04	53.10	-	145.00	32.10	-	-	420.00	1125.24	-	1090.46	-	120.00	-
071	253.26	44.30	.46	27.00	21.27	.50	-	115.00	462.49	-	311.95	38.50	150.00	-
232	563.37	84.50	1.01	95.00	38.82	-	-	594.00	1376.70	-	681.45	64.00	650.00	-
221	97.76	30.20	-	20.00	10.14	-	-	-	158.10	42.00	30.50	-	120.00	-
231	577.27	98.90	-	73.00	30.75	35.00	.70	-	815.62	355.00	243.17	80.00	150.00	-
081	547.98	95.10	1.05	52.50	76.35	132.50	-	105.00	1010.48	-	279.20	4.90	735.00	-
032	103.74	37.19	-	4.00	6.57	-	-	1.00	152.50	-	83.94	9.50	80.00	-
022	49.19	18.25	1.10	11.00	2.85	-	4.00	-	86.39	35.00	56.90	-	-	-
021	162.01	31.65	.18	6.00	5.10	8.00	.75	98.00	311.69	-	227.38	8.40	40.00	.7
025	125.61	17.85	.14	14.00	3.90	27.00	-	70.00	258.50	-	81.95	-	140.00	-
201	200.97	44.80	-	38.00	18.81	-	-	-	302.58	153.00	90.00	-	-	-
073	177.05	40.50	.76	23.00	19.17	210.00	-	-	470.48	311.00	9.48	-	60.00	-
023	478.35	79.55	2.23	43.00	23.97	-	-	-9.00	636.01	-	321.62	8.61	165.00	-
031	261.01	63.65	.23	56.00	24.33	-	-	-	405.22	51.00	21.06	53.75	115.00	-
024	284.72	92.55	-	59.00	20.84	150.00	-	-	607.11	160.72	138.43	-	100.00	7.1
233	237.42	45.75	-	43.00	26.10	-	-	220.00	572.27	-	224.77	-	135.00	-
Average														
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														
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														

+Donated.

Manure	Misc.	Total credits	Gain or loss
46.25	-	1172.67	+303.52
27.00	-	1010.68	+145.88
25.25	-	1235.71	+110.47
22.50	-	522.95	+ 60.46
33.50	-	1428.95	+ 52.25
10.13	-	202.63	+ 44.53
25.25	-	853.42	+ 37.80
15.00	-	1034.10	+ 23.62
2.50	-	175.94	+ 23.44
5.00	-	96.90	+ 10.51
9.13	-	285.61	- 26.08
5.88	-	227.83	- 30.67
20.88	-	263.88	- 38.70
21.00	-	401.48	- 69.00
21.88	35.00+	552.11	- 84.00
19.80	-	260.61	-144.61
16.25	-	422.54	-184.57
18.50	-	378.27	-194.00
19.21	1.94	522.58	+ 2.68
29.02	-	466.22	-112.05

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Farm No.	Opening inventory	Purchases	Total feed cost	Labor Cost	
				Man	Horse
026	1900.00	122.50	1430.91	571.80	2.10
161	1293.00	202.00	1508.43	882.00	8.87
071	1192.00	.50	892.80	453.65	.80
024	2102.00	595.00	1073.28	975.60	4.79
025	355.00	164.00	331.33	162.10	.18
221	403.00	-	250.65	235.10	3.50
022	245.00	-	176.76	139.30	1.43
081	2845.00	1227.50	1653.59	1134.70	70.37
021	494.00	8.00	305.78	199.20	.92
201	637.00	140.00	465.33	286.50	1.51
231	1540.00	495.00	1474.91	717.65	2.86
051	1660.00	292.00	1144.34	455.05	1.14
032	295.00	-	209.09	234.34	.41
023	964.00	-	993.38	447.25	7.37
073	214.00	580.00	359.71	95.65	.83
082	1155.00	25.00	697.05	420.00	1.07
232	2614.00	-	1590.11	572.80	2.36
031	870.00	-	691.43	485.45	3.74
233	1430.00	30.00	567.01	330.30	-
Average					
1927	1233.79	215.62	878.66	488.39	6.35
18 farms					
1926	1277.94	47.66	1042.58	490.42	10.39
16 farms					

+Includes \$11.20 for milk purchased

++Includes \$823.87 for milk and cream pur

COSTS AND RETURNS FROM ALL CATTLE (Per farm) 1927 - CROOKSTON, MINN.

Shelter	Equip.	Inter.	Cash	Total	Closing	Sales	Meat	Sales	Dairy	Dairy	Cash	Manure	Total	Gain	Return
				costs	inv.	of	used	of	products	products	and		credits	or	per
						cattle	in	dairy	used in	used for	misc.		loss	hour	
							house	products	house	feed					
229.00	75.62	113.79	2.50	4448.22	1893.00	1348.93	21.55	2333.61	44.22	285.35	85.00	72.50	6084.16	+1635.94	77.2
475.00	308.97	85.86+	37.15	4801.28	1569.00	1032.62	48.00	2751.32	151.41	119.60	8.70	116.38	5797.03+	995.75	42.6
121.00	13.27	62.67	14.52	2751.21	897.00	785.35	38.50	1301.83	91.33	157.66	-	63.50	3335.17	+583.96	45.7
357.00	138.16	135.39	13.88	5384.10	2077.72	764.07	-	2576.00	123.61	95.97	7.14	85.50	5730.01	+345.91	27.1
97.00	9.33	21.30	-	1140.24	355.00	405.95	-	353.70	94.14	106.60	-	32.51	1347.90	+207.66	45.6
49.00	24.41	28.74	7.02	1001.42	555.00	78.50	-	418.48	57.38	54.60	-	24.76	1188.72	+187.30	35.9
42.00	19.00	14.40+	4.00	641.89	235.00	141.60	-	385.91	28.96	29.72	-	20.00	741.19	+99.30	34.3
924.00	295.01	196.80	885.89	2332.86	375.00	978.70	4.90	4244.25	100.82	192.83	-	53.00	9289.50	+56.64	21.0
18.00	14.12	29.25	2.98	1072.25	441.00	227.38	8.40	247.43	60.08	108.72	.70	27.01	1130.72	+48.47	24.9
176.00	18.89	47.76	12.10	1724.49	935.00	140.00	-	127.60	108.58	89.81	-	52.51	1753.50	+29.01	22.0
318.00	128.33	105.00	10.10	4791.85	1960.00	863.37	80.00	1585.49	108.33	125.94	-	69.00	4792.13	+.28	20.0
299.00	38.70	93.60	28.50	4012.33	1460.00	1215.76	-	988.27	73.01	220.47	-	52.00	4009.51	-2.82	18.8
13.00	34.57	19.02	-	805.43	339.00	83.94	72.50	106.87	138.28	40.19	9.60	6.75	797.14	-8.29	19.9
104.00	37.74	57.87	6.20	2617.81	665.00	601.22	8.61	510.29	139.65	120.63	135.00	43.01	2523.41	-94.40	15.8
36.00	1.79	32.22	-	1320.20	860.00	73.98	-	167.44	-	23.61	-	26.50	1151.53	-168.67	None
70.00	12.11	83.70	48.50	2512.43	1635.00	389.00	-	55.56	121.45	63.77	94.00	54.50	2313.28	-199.15	10.5
102.00	177.97	141.42	22.39	5423.05	2100.00	1161.32	64.00	1139.42	234.78	351.87	-	116.00	5167.39	-255.66	11.1
128.00	13.90	61.79	3.25	2257.56	1021.00	21.06	110.75	360.00	195.49	75.97	-	48.20	1832.47	-425.09	2.0
104.00	37.74	66.45	40.00	2605.50	885.00	573.41	-	325.21	167.52	89.03	-	48.50	1988.67	-65.83	None
11.22	77.76	77.02	63.22	3252.03	1322.10	599.23	25.40	1121.04	113.28	130.68	18.90	56.23	3386.86	+134.83	25.8
05.31	57.36	76.52	5.21	3213.39	1271.19	388.43	24.04	965.33	123.59	89.91	2.04	78.53	2943.06	-270.33	10.1

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Farm No.	Corn	Small grain	Common - cial feed	Skim and butter- milk
161	17	318	8	87
024	-	315	5	662
026	2	284	7	634
081	119	381	-	14
051	67	375	-	221
201	30	396	6	131
025	82	379	-	169
221	-	363	50	101
231	-	479	4	142
023	14	520	9	99
031	226	370	28	75
233	13	602	3	26
072	1	427	-	691
232	194	482	-	386
082	61	537	6	135
032	-	778	-	-
022	503	86	11	698
021	-	774	7	316
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Average				
1927	52	430	6	229
1926	77	389	26	287

COST OF PRODUCING PORK PER 100 POUNDS - 1927 - CROOKSTON, MINN.

Days	Man pasture	Man hours	Horse hours	Feed	Man labor	Horse labor	Shelter	Equip- ment	Interest	Cash	Total cost	Manure	Cash	Total credit	Net cost	Price rec.
25	15	2	1/8	5.27	.38	.02	.43	.01	.13	.10	6.34	.04	-	.04	6.30	7.64
-	3	2 1/2	-	5.99	.45	-	.13	-	.17	-	6.74	.02	-	.02	6.72	8.17
42	25	4	-	5.86	.79	-	.26	.01	.12	.15	7.20	.13	-	.13	7.07	7.20
26	27	1 1/2	-	7.27	.32	.01	.11	-	.22	.04	7.97	-	-	-	7.97	7.14
-	12	2 1/2	-	6.42	.48	-	.85	.12	.18	.02	8.07	.08	-	.08	7.99	7.39
24	7	4	1/2	6.62	.82	.05	.67	-	.25	.73	9.14	.10	1.03	1.13	8.01	9.24
-	-	3 1/2	1/2	6.40	.69	.04	.66	.10	.16	-	8.05	-	-	-	8.05	8.25
27	4	3 1/2	1/2	6.31	.73	.03	.74	.01	.20	.26	8.28	.05	-	.05	8.23	7.48
2	20	4 1/2	1/2	7.36	.87	.02	.45	-	.15	.01	8.86	.04	-	.04	8.82	7.22
23	-	3 3/4	1/2	7.84	.76	.05	.21	-	.17	-	9.03	.01	-	.01	9.02	8.63
-	28	4 1/2	1/2	7.77	.90	.04	.15	.01	.37	.12	9.36	.07	.04	.11	9.25	7.58
-	7	1 1/2	-	8.77	.30	-	.06	-	.29	.01	9.43	-	-	-	9.43	7.52
64	32	5 1/2	1/2	8.02	1.04	.03	.06	.02	.35	.12	9.64	.05	-	.05	9.59	7.50
-	5	2 1/2	-	9.44	.47	.01	.04	-	.30	-	10.26	.43	-	.43	9.83	7.48
-	17	8 1/2	1/2	8.74	1.64	.04	.82	.09	.55	.88	12.76	.18	-	.18	12.58	9.05
32	-	12 1/2	1	10.48	2.45	.10	.24	-	.53	-	13.80	-	-	-	13.80	8.66
-	-	11	1/2	7.27	2.20	.03	4.73	-	.16	.31	14.70	-	-	-	14.70	No sales
50	13	8 1/2	1/2	12.16	1.72	.01	.67	-	.36	-	14.92	-	-	-	14.92	No sales
14	15	3	1/2	7.32	.62	.02	.33	.02	.24	.12	8.67	.07	.06	.13	8.54	8.05
17	4	3 1/2	1/2	5.73	.70	.04	.41	.01	.24	.04	7.17	.10	.10	.20	6.97	10.83

Farm No.		Per 100 head of poultry				
No.	hens	Grain	Mill feeds	Eggs	Skim-milk	Man hours
221	299	3237	830	-	3112	166 $\frac{1}{2}$
051	97	3717	343	618	2714	142 $\frac{3}{4}$
231	111	5586	184	-	2227	210 $\frac{1}{2}$
026	92	4170	51	-	4389	182 $\frac{1}{2}$
201	41	4550	113	-	5542	262 $\frac{1}{2}$
021	171	3289	31	-	1131	104 $\frac{1}{2}$
023	89	4318	45	-	-	281
081	26	1669	-	-	-	178 $\frac{1}{2}$
031	187	4368	-	-	876	89
161	74	4740	225	-	-	160 $\frac{3}{4}$
025	34	2893	407	-	1335	111 $\frac{1}{2}$
032	79	4262	172	-	2483	151 $\frac{3}{4}$
022	76	2320	-	-	1679	147 $\frac{1}{2}$
071	61	2250	56	-	3950	97 $\frac{1}{2}$
232	96	3035	-	-	1017	76 $\frac{1}{2}$
024	91	6846	-	-	1174	160 $\frac{1}{2}$
233	216	6016	127	268	1829	78 $\frac{3}{4}$
Average						
1927	103	4092	185	78	2124	143 $\frac{1}{2}$
1926	85	4448	365	30	1696	179 $\frac{1}{2}$

COSTS AND RETURNS FROM POULTRY - 1927 - CROOKSTON, MINN.

Feed	Per Farm Flock Basis										Eggs per hen	Cost per dozen eggs					
	Man labor	Home labor	Shelter	Equip.	Int.	Purchases	Other cash	Depr. inv.	Total costs	Egg Rec.			Poultry Rec.	Inc. inv.	Manure rec.	Total	Net return
58.42	119.60	6.41	43.00	24.87	14.40	21.00	21.35	-	509.05	693.83	81.76	10.00	14.25	798.84	+290.79	120	14.6
54.60	63.10	.51	30.00	2.21	12.69	107.54	23.40	-	404.05	85.90	167.04	423.00	-	675.94	+271.89	34	18.5
85.45	84.95	1.31	34.00	41.60	11.79	65.00	6.95	-	431.05	407.46	138.57	73.00	2.00	189.98	+189.98	138	22.0
57.36	88.90	.57	16.00	5.77	13.98	26.75	7.46	12.00	328.79	224.74	270.43	-	-	495.17	+166.38	101	16.4
67.07	58.30	-	47.00	6.80	5.67	24.75	8.00	-	217.59	72.06	71.35	-	-	99.00	+31.57	101	18.1
55.10	66.75	.91	6.00	-	12.48	7.44	1.20	82.00	332.88	204.11	141.33	-	-	345.44	+12.56	68	19.9
93.88	78.15	1.94	-	-	6.27	5.75	2.85	9.00	197.84	145.79	45.64	-	2.00	193.43	-4.41	98	20.5
14.54	24.00	-	36.00	4.10	2.88	-	-	-	81.82	50.26	19.26	-	-	69.52	-2.30	77	20.6
122.20	30.35	2.76	17.00	9.65	10.62	10.00	6.25	-	217.83	160.50	29.99	10.00	2.40	202.89	-14.94	47	23.2
74.83	32.15	.50	16.00	-	5.40	-	2.40	-	131.28	63.85	33.70	10.00	-	107.55	-23.73	50	25.4
38.31	19.20	1.49	41.00	.92	2.79	54.65	2.85	-	161.21	46.33	48.64	33.00	-	127.97	-33.24	56	37.1
69.30	35.00	.82	5.00	10.78	5.90	21.00	-	-	147.80	80.55	14.96	14.70	4.00	114.21	-33.59	62	23.1
57.41	53.70	4.29	22.00	8.97	5.55	6.75	1.85	-	170.52	44.33	88.52	1.00	-	133.85	-36.67	39	22.7
69.07	31.10	-	11.00	1.54	6.15	-	-	74.90	193.76	35.18	91.16	-	.50	126.84	-66.92	39	40.7
61.21	22.00	-	53.00	5.50	7.74	-	-	8.00	157.45	77.61	11.39	-	1.50	90.50	-66.95	56	20.4
88.23	31.75	-	31.00	1.90	4.92	-	-	36.00	193.80	72.41	4.28	-	1.50	78.19	-115.61	98	25.4
390.41	66.40	.62	93.00	32.93	18.00	132.00	8.05	-	741.41	284.13	143.20	40.00	2.00	469.33	-272.08	66	38.1
122.26	53.81	1.30	29.47	9.27	8.66	28.38	5.45	-	258.60	160.03	82.95	29.64	2.61	275.23	+16.63	77	21.5
62.59	53.02	1.72	29.76	6.43	8.13	11.13	2.44	23.21	218.49	131.60	81.79	-	1.69	215.28	-32.1	72	27.6

101

Farm No.	Hay	Grain	Pasture days	Man hours
071	4915	1612	130	70 $\frac{1}{2}$
021	6077	1342	86	85 $\frac{1}{2}$
221	4912	1717	25	82 $\frac{1}{2}$
026	6384	3444	60	96 $\frac{1}{2}$
073	5955	2323	41	70 $\frac{1}{2}$
023	8067	3966	28	127 $\frac{1}{2}$
032	3287	1734	75	111 $\frac{1}{2}$
082	5110	4253	-	150
022	5055	2312	61	99 $\frac{1}{2}$
081	4136	3481	5	101 $\frac{1}{2}$
031	3927	3072	-	102 $\frac{1}{2}$
231	7033	3239	32	93 $\frac{1}{2}$
161	9011	4164	29	91 $\frac{3}{4}$
201	6863	3553	35	92
051	4552	3038	22	95 $\frac{1}{2}$
025	4589	2937	66	80
024	1202	3091	93	88 $\frac{3}{4}$
233	4379	2603	98	69
232	6232	2179	98	60 $\frac{1}{2}$
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Average				
1927	5979	2974	51	91 $\frac{1}{2}$
135 horses				
1926	6588	3693	42	88 $\frac{1}{2}$
142 horses				

COST OF HORSE LABOR - 1937 - CRACKSTON, MINN.

Total feed	Man labor	Shelter	Equip.	Interest	Cash	Deprec.	Total cost	Cash	Apprec.	Manure	Total credits	Net cost	Hours worked	Cost per hour
39.23	14.11	1.94	1.71	2.33	-	6.46	65.78	-	-	2.02	2.02	63.76	1162	5.5
40.77	17.11	1.75	6.18	5.89	-	3.75	75.45	-	-	1.37	1.37	74.08	1256	5.9
42.18	15.44	9.80	2.32	5.22	-	-	75.86	-	10.00	2.89	12.89	63.07	906 $\frac{1}{2}$	7.0
71.64	19.30	3.00	2.58	6.75	.09	-	103.36	.06	5.00	2.88	7.94	95.42	1004 $\frac{3}{4}$	9.5
50.31	14.11	1.82	1.51	2.50	1.27	5.21	76.73	-	-	2.02	2.02	74.71	784 $\frac{3}{4}$	9.5
78.88	25.47	11.78	3.88	5.90	2.50	3.15	131.56	-	-	4.29	4.29	127.27	1311 $\frac{1}{4}$	9.7
36.42	22.23	2.80	4.10	4.86	-	6.23	76.64	-	-	2.10	2.10	74.54	725	10.3
77.97	30.01	9.90	5.44	4.05	.25	2.35	129.97	-	-	3.94	3.94	126.03	1183	10.7
44.04	19.87	21.00	2.66	4.75	1.86	8.33	102.51	-	-	3.33	3.33	99.18	897 $\frac{1}{2}$	11.0
60.65	20.24	13.10	5.36	7.47	1.48	7.00	115.30	-	-	1.20	1.20	114.10	1032 $\frac{3}{4}$	11.1
51.75	20.52	9.98	4.02	8.31	1.04	8.68	122.30	-	-	6.68	6.68	115.62	1014 $\frac{1}{2}$	11.4
65.88	18.72	14.69	4.17	9.16	-	20.36	133.00	-	-	3.12	3.12	129.88	1089 $\frac{3}{4}$	11.9
86.75	18.33	18.31	4.86	5.31	.67	11.54	145.77	-	-	7.93	7.93	137.84	1115 $\frac{1}{2}$	12.4
70.38	18.42	13.20	2.87	6.35	1.52	14.35	127.09	-	-	6.03	6.03	121.06	964	12.6
51.27	19.08	16.71	7.13	11.72	1.22	1.22	108.35	-	-	3.00	3.00	105.35	826 $\frac{3}{4}$	12.7
56.75	16.02	18.68	8.38	6.45	.05	-	106.33	-	2.92	6.59	9.51	96.82	717	13.5
45.78	17.76	12.40	1.91	5.22	1.36	4.00	88.43	-	-	2.85	2.85	85.58	605 $\frac{1}{2}$	14.1
51.59	13.78	16.51	4.61	6.49	-	8.75	101.73	-	-	5.72	5.72	96.01	621 $\frac{1}{2}$	15.5
51.99	12.05	10.99	3.58	5.99	-	6.97	91.57	-	-	5.39	5.39	86.18	509	16.9
5960	18.29	11.62	4.02	6.11	.74	6.75	107.13	-	-	4.26	4.26	102.87	928 $\frac{1}{2}$	11.08
6714	16.45	12.49	5.45	6.37	1.12	7.02	116.04	.26	-	5.01	5.27	110.77	1110 $\frac{1}{2}$	9.98