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UNIVERSITY OF MINNESOTA
 Department of Agriculture
 and
 UNITED STATES DEPARTMENT OF AGRICULTURE
 Bureau of Agricultural Economics
 Cooperating

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A Preliminary Report
 of
LIVESTOCK COSTS AND RETURNS

From
 Data Secured in 1926
 on the

FARM ACCOUNTING ROUTE

at

CROCKSTON - POLK COUNTY - MINNESOTA

By

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 St. Paul, Minn.
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INTRODUCTION

This preliminary report presents livestock costs and returns for the 13 farms/accounting route at Crookston, Polk County, Minnesota for 1926. 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 farm organization in this section is built around the production of small grain. The farms on the Crookston route averaged 460 acres in size, over half of which was devoted to small grain. The principal cash crops were wheat, flax, sugar beets, and potatoes. Many farms in this part of the valley keep a few dairy cows but the farms that could be called dairy farms are relatively few. Hogs furnish a more important source of income than do dairy cows. The poultry enterprise in most cases is a relatively unimportant side line. Large flocks of sheep are uncommon.

This is the third report to be issued based on data secured from the Polk County route in 1926.* It should be noted that this report gives the results obtained for one year only. One year's figures are not sufficient to show the relative profitableness of the different classes of livestock. After this project has been in operation for three or more years it will be possible to draw more definite conclusions from the results than can be done at the present time. In order to obtain the livestock cost figures which are presented in the following pages of this report it was necessary for each farmer to keep an exact record of every hour of work put on each class of livestock on his farm. These labor reports were collected twice a week by a route man who was stationed at Crookston throughout the entire year. A detailed feed record on each class of stock was obtained every month as well as a complete list of all cash receipts and expense. 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 1926. This analysis will come later in bulletin form. The purpose of this report, rather, has been to make these results available as soon as possible to the farmers on the route and to others who are 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 fallen down 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..

INTERPRETATION OF RESULTS

It should be borne in mind that a loss on any of the livestock enterprises as shown by the figures in the following tables does not mean necessarily that the farmer is that much behind in actual cash because of that enterprise. For example,

Our figures may indicate a loss on each cow, but this does not mean that he actually lost \$15.00 in cash on each cow that he had during the year. If it did then he would certainly be foolish to remain in the dairy business. The point is this: The cows have been charged with the market price for feed and labor, and such items of cost as interest on the investment, shelter cost, and equipment cost. If the farmer in question fed home-grown feeds entirely; if he and his family did all the work on the cows; and if he was out of debt, then all of these above mentioned items really would have cost him very little, if any, cash outlay. For these reasons he may not have actually suffered a direct "out-of-pocket" loss. The important fact to remember is that he could not have paid market prices for his feed and that he did not receive the going rate of wages for his own time and that of his children. All items of cost have been charged at market prices or at going rates in the community in order that the results on one farm may be compared with the results on another.

DAIRY COWS

Most of the farms in this project sold butterfat altho at least three sold milk and cream while still another two or three farms churned their own cream and sold butter. Profits in dairying depend largely upon three things. These are first, the natural ability of the cow to produce; second, the proper feeding, care, and management of the herd by the operator; and third, the price received for the produc-

* A preliminary report of cost of crop production, March 1927.

▲ preliminary report of data secured in 1926 on farm accounting route, July 1927

The first two of the above factors are well within the control of the individual farmer. The figures in the production column in the table on page 3 would seem to indicate that there is a real opportunity for improvement in the quality of the cows kept on many farms. The average cow on one farm produced about 2 pounds of butterfat per week whereas the average cow on another farm produced almost 5 pounds per week. As a general rule high production per cow is definitely associated with high money returns. This is borne out quite forcibly by the figures in Table I which is a summary table based on the larger table appearing on page 3 of this report.

TABLE I

Returns from Dairy Cows - Farms Grouped According to Production per Cow							
Group	Number of farms	Average B.F. produced	Feed cost per lb. B.F.	Net cost per lb. B.F.	Return per hr. man labor	Return over feed cost per cow	Net return per cow
		B.F.	B.F.	B.F.			
Over 200#	3	234	22.3	30.7	37.7	103.38	+ 33.56
150 - 199#	5	166	33.8	56.2	8.4	35.79	- 20.49
Under 149#	5	124	39.4	75.6	0.0	22.37	- 37.95

Not all of the low production can be blamed on the cows. Unquestionably, higher production could have been secured by feeding a more liberal ration of balanced feeds. Since alfalfa can be raised with so little difficulty in this section and since it offers one of the best sources of protein for a dairy cow, the acreage of alfalfa could very well be increased on most farms. A summary table of feed and labor per dairy cow is presented on page 4. This should prove to be of value to individual men on the route. The average return over feed cost per cow, based on 168 cows, was \$50.78. The average return for labor spent on dairy cows was $1\frac{1}{4}$ per hour ranging from nothing to $4\frac{1}{4}$.

YOUNG DAIRY CATTLE

Young dairy cattle include all cattle except milking cows. The average loss on young cattle on these farms was \$112.05. Altho this would appear to be a losing proposition for most of these farmers, it should be borne in mind that, perhaps, this loss on young stock is offset by the improvement which the young heifers may make to the milking herd later on. Only the most promising heifers, of course, should be raised. Starting with cows that have a production of around 115 lbs. of butterfat, dairy authorities state that it is quite possible, thru the use of a good pure-bred sire, to practically double the production of the first generation daughters over their dams just by breeding alone. It does not pay to keep poor cows. There is far more profit in keeping 5 cows each with a 200 lb. butterfat production than there is in keeping 10 cows that will only produce 150 lbs. apiece. To illustrate, referring to the table on page 3, 10 cows each with a production of 150 lbs. would have lost \$150.00 for the owner, whereas 5 cows capable of producing 211 lbs. of butterfat apiece would have returned \$125.00 in net gain to the owner.

ALL DAIRY CATTLE

The table on page 6 is a combined statement of dairy cows and young cattle. The average return per hour on the entire cattle enterprise was 10¢. The total returns on the enterprise varied from a loss of \$1077.00 to a gain of \$1026.00 per farm.

HOGS

The production of pork proved to be the most profitable livestock enterprise on these farms last year. It should be remembered, however, that an average price of \$10.83 per hundred weight is a relatively high price and that, in general, feeds were cheap last year. The average number of pounds of pork produced per farm was 9322 lbs. ranging from 2400 lbs. to 20,600 lbs. per farm. Pork was produced at an average cost of \$6.97 per hundred ~~pounds~~ pounds and varied from a cost of \$5.00 on one farm to a cost of \$13.00 on another. The figures in the table on page 7 indicate that there was a margin of \$3.86 between the average net cost and the average selling price per hundred weight on all the pork produced on these farms last year. Some men produced 100# of pork at a feed cost less than one-half that

POULTRY

Generally speaking, poultry barely paid for itself last year. The results which appear on page 8 indicate that some farm flocks were made to pay. The highest return per flock was \$ 413.00 and the heaviest loss was \$188.00. The average cost of producing a dozen eggs was 27.6¢.

HORSE LABOR

The cost of horse labor is one of the largest costs of crop production. It therefore deserves special attention on every farm which depends largely upon horse labor for power. No more horses should be kept than are necessary to do the farm work in good shape and on time. In striving for a low cost figure on horse labor it is essential to keep every horse working at productive work as many hours during the year as possible. Naturally, if a horse is worked 1650 hours in a year the feed cost will be considerably higher than if the same horse was worked only 632 hours. Both extremes were found on the route last year. The feed cost per horse ranged from \$36.00 to \$93.00 and averaged \$67.00. The total net cost of keeping a horse for one year averaged \$110.00 per horse. The average cost of horse labor was 10¢ per hour altho it varied from 16¢ to 6¢.

COSTS AND RETURNS PER DAIRY COW 1926 - CROOKSTON, MINN.

Farm No.	Feed cost	Man labor	Horse labor	Shelter equipment	Equip- ment	Interest	Cash	De pre- ciation	Total cost	Skim- milk credit	Manure	Appre- ciation	Total credit	Net cost	Lbs. of B.F.
025	54.52	36.78	.43	10.63	3.56	3.77	.09	-	109.78	20.54	2.91	12.34	35.79	73.99	235
161	58.75	65.58	5.17	21.36	14.78	3.92	.53	-	170.09	81.11	4.09	15.80	101.00	69.09	255
006	45.10	24.99	.46	3.04	5.57	3.87	.11	4.83	87.97	14.96	2.62	-	17.58	70.39	211
071	43.37	29.90	-	8.15	3.08	3.54	.13	-	88.17	5.81	2.02	1.53	9.36	78.81	168
022	46.87	36.74	.44	4.24	2.67	2.95	.60	-	94.51	10.36	2.24	4.64	17.24	77.25	170
181	63.10	23.15	.53	5.00	2.67	3.02	-	3.03	100.50	16.38	3.99	-	20.37	80.13	150
231	75.11	42.91	.73	14.12	5.85	3.81	.90	3.23	146.66	38.66	7.62	-	46.28	100.38	128
201	40.57	35.02	.33	12.86	2.60	3.42	.90	-	95.70	5.49	4.90	3.70	14.09	81.61	115
233	47.85	28.19	.11	6.41	2.84	4.95	.51	-	90.86	7.77	7.52*	2.53	17.82	73.04	113
032	35.66	43.38	.03	1.72	7.02	2.70	.57	6.71	97.79	10.93	1.10	-	12.08	85.71	132
232	61.97	25.69	.48	10.17	6.54	5.25	.29	7.10	117.49	17.44	5.50	-	23.94	94.55	136
023	50.77	44.68	.52	10.75	4.27	3.33	-	16.47	130.79	8.92	3.08	-	12.00	118.79	152
031	57.58	57.42	1.08	10.23	4.35	3.69	.27	11.36	145.98	32.35	3.81	-	16.16	129.82	121
1926 Ave.	54.41	35.72	.76	10.73	5.16	3.86	.32	4.00	114.96	20.51	4.10	3.08	27.69	87.27	175
163. ecwv															

* This item contains 45¢ misc. cash.

Feed cost per lb.	Net cost per lb.	Average price received	Return per hour	Return over feed cost	Net return
.23	.32	.48	.41	94.76	+38.90
.23	.27	.41	.31	147.49	+36.15
.21	.33	.46	.41	68.49	+25.62
.26	.47	.44	.16	39.36	- 5.44
.28	.46	.40	.15	37.48	-10.16
.42	.53	.43	.07	21.77	-15.63
.40	.57	.47	.12	54.01	-17.53
.35	.71	.51	.07	31.79	-23.25
.42	.65	.42	.02	17.87	-25.15
.27	.65	.40	.05	28.61	-33.52
.46	.70	.41	-	16.47	-39.05
.33	.78	.43	-	26.35	-53.67
.47	1.07	.50	-	19.63	-68.77
.32	.50	.44	.14	50.32	-10.44

SUMMARY OF FEED AND LABOR PER DAIRY COW 1926 - CROOKSTON, MINN.

Farm No.	Lbs. per cow	B.F. Dry rough- age	Total						Feeds: Per Lb. B.F. Basis			
			Dry Succu- lence	Small grain	Commer- cial feeds	Oil- meal	concen- trates	Pasture days	Dry rough- age	Succu- lence	Concen- trates	
022	170	489.1	3607	411	-	-	411	217	28.8	21.2	2.4	.28
023	152	5530	3768	608	96	-	704	153	36.4	24.8	4.6	.00
025	235	3743	6181	1030	982	21	2003	145	15.9	26.3	8.5	.62
026	211	3068	4743	713	1738	4	2455	160	14.5	22.5	11.5	.76
031	121	5376	6048	1023	174	-	1197	179	44.4	50.0	9.9	.48
032	132	4758	-	436	-	-	436	203	36.0	-	3.3	.54
071	168	3468	6919	414	341	-	755	146	20.6	41.2	4.5	.87
161	255	2610	8151	656	1306	136	2088	116	10.2	32.0	8.2	.45
181	150	6337	9123	1594	-	-	1594	118	42.2	60.8	10.6	.79
201	115	6675	-	165	-	-	165	142	58.0	-	1.4	1.24
231	188	7512	6973	1194	-	-	1194	132	40.0	37.1	6.3	.70
232	136	3300	841	1775	-	-	1775	154	24.3	59.9	13.1	1.13
233	113	6445	1485	730	-	-	529	140	57.0	13.1	4.7	1.24
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1926												
Ave. cows	175	4287	4594	926	484	12	1422	150	24.5	32.9	8.1	.82

* Nutritive ratio does not include pasture.

Nutritive ratio	Labor per Cow		Man hours per lb. B. F.
	Man	Horse	
1 : 5.5	183 $\frac{3}{4}$	7	1.08
1 : 6.7	223 $\frac{1}{4}$	5 $\frac{1}{2}$	1.46
1 : 5.7	184	4 $\frac{1}{2}$.78
1 : 6.9	125	4 $\frac{1}{2}$.59
1 : 6.8	287	1	2.37
1 : 5.5	217	$\frac{1}{2}$	1.64
1 : 6.2	149 $\frac{1}{2}$	-	.89
1 : 5.8	328	43	1.29
1 : 7.4	115 $\frac{3}{4}$	6 $\frac{1}{2}$.77
1 : 8.5	175	3	1.52
1 : 6.8	214 $\frac{1}{2}$	7	1.14
1 : 6.2	128 $\frac{1}{2}$	3	.94
1 : 7.0	141	1	1.25
1 : 6.7	178 $\frac{1}{2}$	7	1.02

COSTS AND RETURNS FROM YOUNG DAIRY CATTLE (PER FARM) 1926 - CROOKSTON, MINN.

Farm No.	Total feed cost	Labor cost		Sherlter	Equip- ment	Interest	Cash		Decrease inventory	Total costs	Increase inventory	Sales	Products used in house	Credit for heifers fresh
		Man	Horse				Purchases	Other						
025	363.37	93.75	1.28	31.00	-	32.85	204.00	-	-	726.25	145.00	647.12	-	180.00
026	276.86	67.95	3.07	46.50	-	50.64	93.00	-	-	538.02	346.00	140.95	-	240.00
181	215.84	57.35	1.18	22.50	-	19.50	-	-	240.00	556.37	-	175.86	-	410.00
022	293.20	44.35	1.12	4.00	-	15.21	-	-	13.00	370.88	-	104.90	28.50	205.00
071	190.96	50.15	.44	53.00	-	20.46	82.50	-	-	397.51	142.00	121.00	52.50	-
032	110.68	26.95	-	5.50	-	5.37	-	-	-	148.50	41.00	-	28.00	-
201	172.30	49.35	1.13	40.00	-	14.67	-	-	15.00	292.45	-	34.50	-	115.00
233	369.54	45.10	.88	44.50	-	33.45	-	3.00	25.00	521.47	-	186.27	44.50	110.00
031	297.19	78.90	.59	58.50	-	20.58	15.00	-	-	470.76	74.00	9.02	75.30	110.00
232	826.73	91.00	5.61	100.00	-	64.17	-	8.43	251.00	1346.94	-	818.57	-	195.00
023	462.17	103.30	2.81	195.50	-	27.87	-	-	121.00	912.65	-	397.53	10.00	170.00
161	441.31	92.70	3.00	234.00	-	35.31	70.50	-	91.00	967.82	-	403.74	40.50	110.00
231	585.95	103.90	4.40	83.70	-	24.15	-	.50	135.00	937.60	-	146.84	-	365.00
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Cash	Manure	Total credits	Gain or loss
-	30.86	1002.98	+276.73
-	37.24	764.19	+226.17
-	20.85	606.71	+ 50.34
-	12.62	351.02	- 19.86
-	13.84	329.34	- 68.27
1.19	3.17	73.36	- 75.14
-	16.27	165.77	-126.68
1.30	44.53	386.60	-134.87
1.79	20.22	290.13	-180.63
-	77.39	1090.96	-255.98
-	25.50	603.03	-309.62
-	36.04	590.28	-377.54
4.00	38.71	554.55	-383.05
.64	29.02	523.75	-112.05

COSTS AND RETURNS FROM ALL DAIRY CATTLE (PER FARM) 1926 - CROOKSTON, MINN.

Farm No.	Opening inventory	Purchases	Total feed cost	Labor cost				Shelter	Equipment	Interest	Cash	Total costs	inventories	Sales	used of cattle	Meat prod.	Dairy prod.	Dairy used in house	Dairy feed
				Man	Horse	Man	Horse												
025	1615.00	271.50	1414.65	802.85	9.55	236.00	68.56	105.45	1.80	4525.36	1900.00	992.62	-	2413.14	52.01	107.1			
026	2356.00	93.00	1338.11	655.95	13.86	118.00	131.09	141.69	2.50	4850.20	2367.00	602.32	-	2401.06	107.58	102.1			
161	1329.00	210.50	1090.48	817.35	60.12	470.00	163.39	78.66	5.80	4225.30	1298.00	778.39	40.50	1897.36	67.66	94.0			
021	130.00	30.00	138.18	113.45	3.66	55.00	16.84	10.05	-	497.18	205.00	-	-	211.86	29.07	20.1			
121 ⁺	299.00	-	140.12	125.40	-	6.50	8.02	11.67	-	291.71	90.00	275.10	11.20	9.50	131.98	8.0			
022	560.00	-	646.63	321.35	4.45	36.00	20.15	37.41	4.50	1630.49	687.00	204.90	28.50	409.50	111.36	63.2			
071	1110.00	82.50	786.39	460.65	.44	165.00	42.26	69.06	1.80	2778.10	1162.00	201.95	52.50	963.70	66.46	55.0			
181	1015.00	-	1067.75	369.85	8.30	90.00	36.04	60.30	-	2647.24	995.00	324.93	-	827.91	175.76	88.3			
032	354.00	-	296.81	253.40	.17	14.50	36.62	19.47	3.00	977.97	295.00	65.00	28.00	169.01	130.97	29.7			
201	562.00	-	424.62	267.15	3.19	120.00	16.19	35.97	5.60	1434.72	637.00	34.50	48.00	201.51	118.27	77.4			
233	1320.00	-	843.15	324.20	2.01	108.00	28.10	82.50	8.00	2715.96	1430.00	186.27	44.50	318.66	170.91	61.5			
182	1920.00	25.00	2055.46	543.85	6.23	360.00	19.46	124.20	8.75	5062.95	2195.00	249.95	-	1726.17	244.38	88.3			
024 ⁺	240.00	1452.46	407.47	175.30	8.10	100.00	17.43	17.85	.50	2419.11	355.00	106.03	-	230.75	147.37	31.3			
081	1460.00	-	752.23	291.90	3.73	72.00	15.96	78.45	8.72	2683.99	1155.00	576.40	-	1.86	115.35	42.9			
231	1525.00	-	1920.75	866.35	17.38	334.50	103.87	91.95	16.43	4876.23	1540.00	246.86	57.50	1876.69	93.69	188.7			
031	736.00	50.00	727.89	508.40	8.67	135.00	32.53	48.18	2.00	2248.67	870.00	9.02	73.10	322.55	158.15	68.2			
023	1250.00	-	1047.53	618.40	8.79	319.50	49.26	66.42	-	3359.90	964.00	542.73	10.00	595.24	142.69	115.7			
232	3205.00	-	2130.56	631.60	15.76	314.00	137.50	174.57	14.43	6623.42	2614.00	1204.08	-	1108.97	191.15	234.5			
1926	Ave. per farm		1277.94	47.66	1042.58	490.42	10.39	205.31	57.36	76.52	5.21	3213.39	1271.19	988.43	24.04	965.33	123.59	69.9	

⁺Not included in average.

Cash	Manure	Total credits	Gain or loss	Return per hour
-	87.00	5552.12	+ 1026.76	.456
-	98.95	5679.26	+ 829.06	.452
-	81.25	4247.19	+ 21.89	.205
-	14.00	480.69	- 16.49	.171
-	6.37	532.15	- 58.56	.107
-	29.50	1534.03	- 96.46	.14
-	41.53	2575.21	- 142.89	.138
-	74.67	2486.61	- 160.63	.113
1.19	8.88	727.83	- 250.14	.00
-	46.75	1163.45	- 271.27	.00
5.73	124.50	2332.15	- 383.81	.00
-	95.75	4599.58	- 463.37	.03
-	32.75	11887.26	- 531.85	.00
20.00	86.67	1998.26	- 684.73	.00
4.00	174.19	4181.64	- 694.59	.04
1.79	48.75	1253.64	- 695.03	.00
-	61.00	2431.41	- 928.49	.00
-	193.12	5545.90	- 1077.52	.00
2.04	78.53	2943.06	- 270.33	.101

COST OF PRODUCING PORK PER 100 POUNDS 1926 - CROOKSTON, MINN.

Farm No.	Corn grain feeds	Skim		Days pasture	Man hours	Horse hours	Feed labor	Man labor	Horse labor	Shelter	Equip- ment	Inter- est	Cash est	Total cost	Manure cost		
		Commercial	butter- milk														
025	44	273	53	904	3	3½	2.8	-	4.26	.55	.01	.13	.02	.11	5.08	.08	
071	44	347	34	55	-	10	2½	-	4.96	.48	.01	.04	-	.15	5.64	-	
161	24	352	32	20	8	3½	2½	½	4.56	.52	.04	.40	.01	.17	5.70	.04	
181	--	303	-	352	186	2½	2½	½	4.31	.45	.04	.75	-	.36	5.71	.04	
233	-	548	-	10	-	2	1½	-	5.93	.30	-	.10	-	.38	6.71	.31	
031	252	269	8	10	3	3	4	½	5.48	.83	.01	.14	-	.31	6.80	.07	
024	81	379	28	148	-	-	4½	½	5.54	.83	.06	.56	-	.06	7.15	.04	
026	201	153	74	904	-	4.45	2.6	-	6.43	.52	.01	.22	.02	.09	7.29	.08	
121†	4	411	84	105	-	6	4½	-	5.39	.94	-	.77	-	.46	7.56	.24	
232	-	462	-	576	-	5	3½	½	6.38	.77	.03	.09	-	.36	7.63	.11	
023	53	441	12	183	83	2	4½	1-	6.14	.83	.09	.62	-	.17	7.85	.06	
182	-	556	4	123	-	4	3½	½	6.52	.75	.03	.87	-	.19	8.36	.05	
231	141	261	8	432	3	1	8	½	5.13	1.58	.03	1.50	-	.22	8.46	-	
032	264	330	-	93	-	3½	6.2	½	6.94	1.24	.07	.10	-	.36	8.71	-	
201	-	434	117	307	-	4	6½	1½	6.44	1.36	.12	1.68	.10	.41	10.28	.23	
022	342	329	7	267	23	2	4½	1	7.19	.95	.07	.09	-	.23	9.13	-	
081	226	670	10	28	-	3	10½	2-	9.97	2.15	.30	1.11	.06	.90	15.09	.46	
021†	265	178	-	154.1	-	-	33½	2½	8.57	6.68	.25	-	-	.28	15.78	-	
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1926 Ave. per 100 lbs.	77	389	26	287	17	4	3½	¾	5.73	.70	.04	.41	.01	.24	.04	7.17	.10

[†]Not included in average.

Cash	Total credit	Net cost	Price received
-	.08	5.00	11.10
-	-	5.64	10.44
-	.04	5.66	10.38
-	.04	5.76	10.80
-	.31	6.40	9.89
-	.07	6.73	11.04
-	.04	7.11	10.99
-	.08	7.21	10.60
-	.24	7.32	11.85
-	.11	7.52	10.42
-	.06	7.79	12.39
-	.05	8.31	10.54
-	-	8.46	11.28
-	-	8.71	11.67
1.24	1.47	8.81	12.55
-	-	9.13	12.32
1.67	2.13	12.96	11.05
-	-	15.78	10.47
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.10	.20	6.97	10.83
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COSTS AND RETURNS FROM POULTRY 1926 - CROOKSTON, MINN.

Farm No.	No. hens	Per 100 Head of Poultry					Per Farm Flock Basis										Poultry Appr. rec.	
		Grain feeds	Mill feeds	Ridge milk	Skim-milk	Man hrs.	Feed labor	Man labor	Horse labor	Shelter	Equip- ment	Int.	Pur- chases	Other cash	Decr. inv.	Total costs	Egg rec.	
025	77	4925	398	123	4527	165	160.16	82.70	.76	18.00	12.88	13.38	32.50	16.75	18.00	353.13	259.47	507.27
231	123	5528	30	-	1949	26 $\frac{1}{4}$	118.81	86.70	13.46	36.00	28.02	10.01	3.50	3.26	13.50	313.26	333.71	39.20
031	149	3832	185	-	2379	164	107.13	74.50	1.42	18.00	8.80	9.84	5.72	.35	-	225.76	187.40	60.61
032	87	4962	-	-	1390	136 $\frac{1}{4}$	56.22	28.60	.87	-	12.22	5.40	1.25	1.75	-	106.31	130.64	10.39
182	166	5316	28	-	944	87	111.37	37.75	-	24.00	-	9.28	3.60	2.75	25.25	214.00	216.29	28.08
C23	94	4384	130	-	1433	312	79.11	68.65	1.56	40.00	-	6.21	23.20	2.50	-	221.23	187.51	36.07
026	80	4087	467	-	1590	147 $\frac{1}{2}$	107.78	49.00	.20	24.00	1.85	9.00	18.90	4.05	-	214.78	106.80	49.30
181	45	5716	894	-	1158	182	45.07	24.40	.79	30.00	1.10	2.52	-	-	-	103.88	79.53	23.61
161	55	2639	4000	-	-	238	64.17	50.00	.36	12.00	1.35	4.50	-	-	-	132.38	53.76	57.75
021	31	3404	25	-	949	260 $\frac{3}{4}$	41.02	53.20	4.55	24.00	-	4.32	6.50	.25	-	133.84	32.78	58.72
071	61	2212	116	168	1239	177 $\frac{1}{2}$	76.45	92.00	1.31	12.00	2.24	11.69	-	.75	109.50	305.94	66.21	208.43
233	227	5154	294	-	2133	100 $\frac{1}{4}$	189.01	62.05	-	96.00	23.57	19.19	-	2.55	79.72	472.09	331.90	98.81
C22	52	6879	-	-	3006	253	59.42	34.40	-	28.00	-	3.69	1.20	-	-	126.71	49.08	21.28
121 ⁺	48	7973	53	-	-	293 $\frac{3}{4}$	41.94	30.55	-	30.60	4.02	2.88	-	-	-	36.00	145.99	68.30
201	31	6074	-	-	-	337 $\frac{1}{2}$	37.71	36.45	-	48.00	9.00	2.60	23.52	1.25	-	158.53	36.80	24.30
232	127	4804	-	-	598	110	99.23	45.35	2.14	48.00	7.93	10.31	2.00	-	69.75	284.71	116.63	33.66
108	32	3913	32	-	-	338 $\frac{1}{2}$	39.88	51.50	2.47	6.00	3.44	10.19	27.00	5.00	113.50	258.08	20.16	83.44
024	12	2318	2861	-	41	547 $\frac{1}{4}$	11.47	24.10	.25	42.00	-	6.09	40.33	.25	143.00	267.46	28.50	49.21
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	33.66	228.94	131.60	81.79
Average																		

[†]Not included in average.

⁺⁺Premium \$5.25 included.

				Cost
Manure	Total rec.	Net return	Eggs per hen	per dozen eggs
-	766.74	+ 413.61	135	15.2
-	372.91	+ 59.65	107	25.3
3.00	267.21	+ 41.45	58	22
1.50	144.53	+ 38.22	72	18.2
2.50	246.87	+ 32.87	64	20.7
2.50	237.08	+ 15.85	93	23.8
4.35	230.45	+ 15.67	70	21.2
1.50	114.74	+ 10.86	85	22.6
-	131.51	- .87	49	24.3
-	131.50	- 2.34	55	26.1
-	274.64	- 31.30	52	29.7
1.50	432.21	- 39.88	74	26.3
-	75.36	- 51.35	43	44.1
1.00	72.44	- 73.55	69	36.6
2.50	67.10	- 91.43	63	54.5
1.50	151.79	- 132.92	41	57.9
49.75	113.35	- 144.73	38	35.0
1.50	79.21	- 188.25	115	387.6
1.89	225.73	- 3.21	72	27.6

COST OF HORSE LABOR 1926 - CROOKSTON, MINN.

Farm No.	Hay	Grain	Pasture days	Man hours	Total feed	Man labor	Shelter	Equip- ment	Interest	Cash	Repre- ciation	Total cost	Cash	Appre- ciation
022	5572	4427	26	99 ¹ ₂	66.14	19.88	5.35	4.41	5.96	4.27	-	106.01	5.53	8.64
071	5316	3649	25	90 ³ ₄	56.01	18.15	7.32	6.90	3.00	-	2.44	93.82	-	-
21 ⁺	8324	5642	-	91 ¹ ₂	93.95	18.28	6.56	5.46	4.39	-	5.58	134.22	-	-
181	3034	3175	22	48	57.20	9.67	6.00	7.29	6.33	.42	6.67	93.58	-	-
182	6691	4060	22	79 ¹ ₂	76.97	15.84	13.33	8.15	7.27	2.49	7.60	131.93	-	-
032	2524	1848	65	64	36.20	14.57	2.34	3.81	3.95	-	-	60.87	-	1.23
023	8969	4838	-	100 ³ ₄	92.62	20.17	22.76	6.40	5.05	.97	3.69	151.66	-	-
025	7908	3746	37	94.9	65.06	18.97	3.17	4.03	6.23	.82	11.14	109.42	.35	-
026	6543	4270	-	68.9	67.15	13.77	7.43	3.08	6.26	.47	-	98.16	-	-
081	8251	4000	-	109	89.05	21.78	10.03	11.42	4.66	.29	11.71	143.34	-	-
024	5147	3495	775	58 ³ ₄	61.76	11.78	16.67	3.43	5.80	.66	-	100.10	-	10.00
231	7179	4514	46	91 ³ ₄	79.63	18.34	12.70	1.79	8.81	.22	17.28	138.77	.32	-
201	10647	3146	32	94 ¹ ₄	73.26	18.86	12.79	4.27	5.96	2.27	3.73	121.14	-	-
021	3108	4432	111	71	50.52	14.23	21.50	3.28	5.28	1.37	15.92	112.07	-	-
031	6099	2881	6	11.5	55.26	23.15	10.10	5.26	10.38	1.17	7.57	112.89	-	-
161	6390	4018	38	88 ¹ ₂	71.64	17.65	18.43	5.45	6.20	.55	23.23	143.14	-	-
233	3544	1960	82	51	38.93	10.18	12.78	5.41	6.66	-	-	73.96	-	-
232	6082	3023	84	71 ¹ ₂	61.32	14.28	12.50	5.55	7.50	1.31	6.67	109.13	-	-
1926	6588	3693	42	82 ²	67.14	16.45	12.49	5.45	6.37	1.12	7.83	116.85	.26	.81
Average of 142 horses														

⁺ Not included in average.

Manure	Total credits	Net cost	Hours worked	Cost per hour
4.76	18.93	87.08	1364 $\frac{3}{4}$	6.4
3.37	3.37	90.45	1233 $\frac{1}{4}$	7.3
3.14	3.14	131.08	1650 $\frac{1}{4}$	7.9
3.80	3.80	89.78	1130 $\frac{1}{4}$	7.9
5.80	.5.80	126.13	1544 $\frac{1}{2}$	8.2
2.18	3.41	57.46	650 $\frac{3}{4}$	8.7
7.25	7.25	144.41	1569 $\frac{1}{4}$	9.2
3.17	3.52	105.90	1109 $\frac{1}{2}$	9.5
2.62	2 $\frac{1}{2}$.62	95.54	967 $\frac{3}{4}$	9.9
6.52	6.52	141.82	1354	10.5
4.76	14.76	85.34	810 $\frac{1}{2}$	10.5
6.69	7.01	131.76	1249	10.5
4.98	4.98	116.16	1062	10.9
2.23	2.23	109.84	991	11.1
6.24	6.24	106.65	904	11.8
5.38	5.38	137.76	115 1 $\frac{1}{4}$	12.0
5.80	5.80	68.16	589	12.6
4.95	4.95	104.16	632 $\frac{1}{4}$	16.5
5.01	6.08	110.77	1110*	9.98