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

- 0 -

A Preliminary Report  
of  
LIVESTOCK COSTS AND RETURNS

From  
Data Secured in 1939  
on the

FARM ACCOUNTING ROUTE

in

WINONA COUNTY, MINNESOTA

By  
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- 0 -

Mimeographed Report No. 116  
Division of Agricultural Economics  
University Farm  
St. Paul, Minnesota  
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SOURCE OF DATA

Method of Study

A study of the organization and management of a selected group of farms in Winona County was started on March 1, 1935. This study is being conducted under the supervision of the Division of Agricultural Economics of the University of Minnesota in cooperation with the Bureau of Agricultural Economics of the United States Department of Agriculture. Farms which were representative of the better managed farms of the area\* were chosen with the aid of the county agricultural agent, Mr. H. C. Pederson. The farmers cooperating in this study keep a complete record of cash receipts and expenses, a daily record of the labor used on each crop and class of livestock, and a record of farm produce used in the house. These records are checked at least twice per month by a fieldman and supplemented with inventories, feed records, reports of cropping practices and yields, and other significant facts about the farm business. The data collected are sent to the central office at University Farm, St. Paul, where a detailed set of records for each farm is kept. From these records, this report on livestock costs and returns for 1939 was prepared.

METHODS OF COMPUTING AND PRESENTING DATA

The comparative costs and returns for each of the different classes of livestock maintained in 1939 are presented in this preliminary report. All data are shown on the basis of a standard unit, such as one head or 100 pounds gain in weight. Both quantities - pounds of feed, days of pasture, man and horse hours, pounds produced, etc. - and money costs and returns are shown. The amounts of feed, with the exception of pasture, are given in pounds rather than in bushels or tons. All corn has been reduced to a shelled corn basis. The man hours include both regular daily chore labor and irregular labor, such as tending sick animals, marketing livestock and livestock products, and hauling feed and bedding. The horse hours, likewise, include both regular and irregular work.

Local prices were used, insofar as possible, in determining the costs and returns. Marketable feeds were charged at local prices and non-marketable feeds on a comparative-feeding-value basis. No charge was made for straw or for corn stalk pasture. Man labor was figured at 20 cents per hour and horse work at the rate determined for each individual farm. The shelter charge was based on the annual cost of the buildings housing livestock, prorated on the basis of the space occupied. The equipment charge was based upon the annual cost of the particular equipment used by that class of livestock. The expense for portable brooder houses and hog houses was included in the equipment charge and omitted from the shelter charge. The equipment charge also includes a charge for the use of the auto and truck in connection with the livestock work. Interest was calculated at five per cent on the average of the beginning and ending inventories. Miscellaneous cash costs include such cash expenses as veterinary fees, medicine, salt, minerals, fuel for brooders, incubators and tank heaters, horseshoeing and sheep-shearing. The manure credit was calculated on the basis of the kind and the amount of feed consumed and the proportion of the fertilizing elements returned in the manure. Credit was allowed for manure produced, regardless of whether or not it was utilized.

The value of livestock production was determined by adding the sales, the products used in the house and the ending inventory and then deducting from this sum the sum of the beginning inventory and purchases. In the case of the different

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\*For a description of the area and of the farms studied, see Division of Agricultural Economics Mimeographed Report 113, A Preliminary Report of Crop Production Costs in 1939 in Winona County, Minnesota.

classes of cattle, transfers from one group to another were considered the same as purchases and sales. The weight produced was calculated in the same manner as the value produced except that weights were used instead of values.

In studying the tables and in considering the income from livestock, one should keep in mind that these are comparative figures and represent charges which are not all actual cash expenses. The feed, man labor, horse work, use of buildings and equipment, and interest on the investment have been charged to the enterprise, although they may represent very little direct cash outlay. Therefore, a minus return means that the particular class of livestock has failed to pay the usual market prices charged for the different factors. There may be no other more profitable alternative use for the buildings, much of the labor, or for the non-marketable feeds. A return above the price of marketable feeds and cash expenses may justify continued production, although these figures fail to show a gain.

The returns have been expressed in several ways. The gain is the amount left after deducting all the charges listed in the table. The return over feed cost is what is left after deducting the feed cost from the value of the product, excluding manure. In other words, the return over feed cost and the manure are what the farmer has to pay him for his labor, the horse work, shelter, equipment, interest and miscellaneous cash costs. The return per hour represents what the enterprise returned for each hour of man labor used by it, after all charges except labor had been deducted. In each case, a minus (-) indicates a failure to meet the particular expenses involved. The individual farm figures have been arranged in order of increasing cost or decreasing returns, so that the farm with lowest cost or the greatest return appears at the top of the table. In this way each cooperator may quickly see how he compared with the other cooperators.

### Cattle

Cows: The costs and returns are for cows only. They neither include any feed nor expense for the bull nor any credit for calves born. In determining the quantity of milk fed to calves, it was assumed that the calves that were nursing received one and one-half gallons of milk per day. The value of the dairy products fed includes all milk and skimmilk fed to calves as well as to the other classes of livestock. The butterfat per cow was calculated by dividing the total butterfat utilized (sold, used in the house, and fed to livestock) by the average number of cows in the herd.

Other Cattle: Other cattle include all cattle except the cows. The data for the herds where calves were raised only for replacement or for sale as veal or breeding stock are placed in one group; the data for the herds where some cattle, raised or purchased, were fattened for sale as beef are placed in another.

All Cattle: Expenses and returns per unit of all cattle, including cows and other cattle, are presented. In these statements one cow, one bull, one feeder steer or heifer, or two head of other cattle are considered as one unit. Any milk used by calves is included in the feed and in the credit for dairy products fed to livestock.

### Sheep

In the tables for sheep, the number of head is the average number of mature head for a year with two lambs up to six months of age considered as one mature sheep. The fleece weight was calculated by dividing the total clip by the number of sheep sheared. The per cent death loss is based on the total number of sheep and lambs, regardless of the length of time that they were on the farm. The lambs raised per ewe is the number of lambs raised to six months of age divided by the number of ewes at lambing time.

### Hogs

The number of pigs per litter was calculated by adding together the number of pigs raised to six months of age and those that were sold or butchered at an earlier age. This sum was divided by the number of litters farrowed. The average market weight and the price received per hundred pounds are based on the total sales of hogs and pigs. The pounds of hogs produced include any gain in weight of breeding hogs and, likewise, the expenses include the cost of maintaining the breeding herd. In the table of money costs and returns, the gain is the difference between the net expenses per hundred pounds and the selling price. It does not include any receipts from corn-hog benefit payments. The return over feed is the difference between the feed cost and the selling price.

### Chickens

The data for chickens are presented on the basis of one hundred hens. In a few instances, a small number of ducks or geese were raised. In such cases, the feed, labor and other expenses, and the receipts for ducks and geese are included. The division of the costs between the production of eggs and the production of poultry was made on the basis of the income from each.

### Turkeys

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

### Work Horses

Average costs per work horse and per hour of horse work are presented. Feed, labor and other expenses on colts and unbroken horses are omitted from these statements.

### Tractors

The number of hours tractors were operated and the cost per hour of operation are presented in this report for both two-plow and three-plow tractors. The labor of the regular farm workers used in servicing and repairing is charged at 20 cents per hour. The full amount of the gasoline tax (4¢ per gal.) is deducted from the fuel and oil expense, whether it was actually collected this year or not. The use of the automobile, truck and horses in repairing or servicing is charged at the rates found on the farms studied. Miscellaneous cash costs include the cash cost of repairing, parts, etc. Interest is calculated on the average of the beginning and ending inventories.

### Trucks

The labor charge for trucks is the value, at 20 cents per hour, of the time the regular farm workers spent in repairing and servicing the trucks. It also includes a charge for any use of horses or automobile in repairing the truck. Miscellaneous cash costs include the cost of the license, repairs, parts, tires, insurance and similar items. The miles driven are based on a check of the speedometer reading at the beginning and end of the year.

### Automobiles

The cost of automobile operation is calculated in the same manner as the cost of truck operation.

Factors of Cost and Return per Cow, 1939

Farm No.	Lbs. B.F.	Pounds of Feed									Pas- ture days	Hours		Total		Price recd. per lb. B.F.	Value of Dairy Products			
		Corn	Small grain	Other conc.	Legume hay	Other hay	Fodder and stover	Silage	Total conc.	Total rough- age*		Man	Horse	Nutrients Per cow	Fed <sup>+</sup> Per lb. B.F.		Sold	Used	Fed	
132	238	219	1425	-	2859	-	-	5159	1644	4579	175	76	.7	3542	14.8	29.3	\$65.89	\$2.27	\$14.74	
239	342	1248	1002	1089	2075	439	-	5974	3339	4505	165	162	1.2	4827	14.1	40.9	130.98	5.11	13.43	
249	321	814	1612	323	3687	-	-	5746	2749	5602	159	126	2.8	4941	15.4	29.0	90.24	2.06	19.09	
027	261	-	1642	-	1778	346	1017	5420	1642	4948	171	107	5.0	3516	13.4	28.6	70.11	1.09	13.36	
202	226	834	338	540	2500	109	-	5871	1712	4566	183	70	.9	3549	15.7	29.5	60.11	4.17	13.07	
156	223	430	587	50	4105	1742	-	5899	1067	7813	165	182	2.2	4723	21.2	45.6	93.12	2.40	5.01	
040	329	812	1209	175	2585	376	871	9265	2196	6920	170	184	2.9	4998	15.2	32.6	96.93	5.23	15.06	
031	240	408	926	125	2085	779	1305	7090	1459	6532	170	118	.3	4197	17.5	30.9	66.82	3.93	16.18	
142	208	-	1153	-	2529	331	-	7408	1153	5329	162	113	2.4	3568	17.1	28.8	54.39	2.92	12.07	
122	235	638	1449	153	2841	51	896	7294	2240	6219	161	116	1.9	4728	20.1	29.4	61.17	2.56	15.74	
041	273	782	909	1133	2525	538	891	5691	2824	5851	176	103	3.8	4852	17.8	26.7	69.21	2.31	15.83	
192	290	-	1942	223	2932	69	-	5491	2165	4831	154	188	5.7	4043	14.0	28.7	76.85	4.95	19.40	
152	263	762	1247	70	5429	-	1140	4289	2079	7999	154	114	3.5	5481	20.8	29.4	68.25	4.37	17.34	
252	184	224	1022	248	2813	-	275	7944	1494	5736	172	135	2.6	3950	21.5	27.3	40.64	5.01	14.40	
172	184	200	798	234	1722	546	-	5284	1232	4029	183	56	1.6	2936	16.0	28.4	48.82	1.35	8.84	
136	299	724	1306	574	4174	268	1664	8885	2604	9068	140	148	2.5	6297	21.0	27.6	76.29	4.04	18.64	
030	219	-	1443	260	1397	1315	1550	6358	1703	6381	166	157	.6	4219	19.2	27.9	57.20	2.27	13.40	
124	156	184	108	-	1217	1096	212	7749	292	5108	174	104	2.3	2714	17.4	28.6	38.15	5.18	11.52	
242	254	387	1152	176	2795	1294	82	5771	1715	6095	173	169	5.2	4321	17.0	28.3	67.63	1.81	13.81	
131	263	240	2239	374	3303	332	256	6530	2853	6068	159	149	4.7	5160	19.6	29.8	72.95	3.21	14.16	
129	204	566	828	111	1872	505	-	7847	1505	4993	172	128	.5	3636	17.8	28.1	51.94	3.33	11.22	
Avg.																				
1939	248	451	1158	279	2725	482	484	6522	1888	5865	167	129	2.5	4295	17.5	30.2	69.41	3.31	14.11	
1938	233	422	771	304	2879	269	439	5644	1497	5468	144	130	2.3	3835	16.5	30.4	65.10	3.01	12.64	
1937	224	211	693	268	2854	453	359	5701	1172	5566	138	142	4.1	3622	16.2	37.3	77.26	4.06	16.15	
1936	207	187	677	229	2983	283	260	5908	1093	5495	168	140	5.2	3464	16.5	36.5	69.73	4.17	15.22	
1935	189	86	323	214	1633	396	230	6311	623	4363	142	126	3.9	2625	14.1	33.1	54.93	4.18	11.70	
5-Yr.	220	271	724	259	2615	377	354	6017	1255	5351	152	133	3.6	3568	16.2	33.5	67.29	3.75	13.96	

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

+Exclusive of pasture.

Cost and Return per Cow, 1939

Farm No.	Costs									Credits			Net cost	Value of dairy products	Gain		Return Over feed Per hour	
	Feed labor	Man labor	Horse work	Shelter	Equip-ment	Inter-est	Misc. cash	Depreci-ation	Total	Manure	Appreci-ation	Total			cost	dairy products		Over feed
132	\$30.92	\$15.17	\$.13	\$ 5.46	\$6.10	\$2.53	\$.35	\$ -	\$60.66	\$4.04	\$19.94	\$23.98	\$36.68	\$82.90	\$46.22	\$71.92	\$.81	
239	51.56	32.47	.09	4.09	23.20	3.38	3.21	.88	118.88	5.71	-	5.71	113.17	149.52	36.35	97.08	.42	
249	47.67	25.23	.34	6.11	2.71	3.38	2.52	-	87.96	5.72	6.60	12.32	75.64	111.39	35.75	70.32	.48	
027	27.56	21.45	.26	5.22	3.96	1.91	.41	-	60.77	3.76	5.68	9.44	51.33	84.56	33.23	62.68	.51	
202	30.84	13.99	.06	9.04	3.66	2.43	2.09	-	62.11	4.30	3.55	12.85	49.26	77.35	28.09	55.06	.60	
156	33.98	36.40	.24	3.37	1.82	1.90	.09	.66	78.46	5.38	-	5.38	73.08	100.53	27.45	65.89	.35	
040	38.07	36.84	.18	8.59	3.55	3.54	3.74	1.04	95.55	5.59	-	5.59	89.96	117.22	27.26	78.11	.35	
031	32.94	23.64	.02	6.58	1.77	2.73	.74	-	68.42	4.59	3.01	7.60	60.82	86.93	26.11	57.00	.42	
142	28.53	22.61	.26	5.24	2.49	2.63	1.23	-	62.99	4.03	14.88	18.91	44.08	69.38	25.30	55.73	.42	
122	39.71	23.17	.14	5.05	4.90	2.56	2.78	-	78.31	5.24	15.82	21.06	57.25	79.47	22.22	55.58	.39	
041	44.11	20.64	.36	10.28	5.29	2.58	1.10	-	84.36	5.71	11.17	16.38	67.48	87.35	19.87	54.41	.39	
192	38.05	37.62	.71	11.85	3.11	3.01	1.87	-	96.22	4.57	7.95	12.52	83.70	101.20	17.50	71.10	.29	
152	40.81	22.72	.31	11.01	2.74	2.81	.93	-	81.33	6.41	1.01	7.42	73.91	89.96	16.05	50.16	.34	
252	32.86	27.07	.31	10.03	1.56	3.29	.27	-	75.39	4.47	26.90	31.37	44.02	60.05	16.03	54.09	.32	
172	27.06	11.25	.09	4.74	1.30	2.43	1.15	.03	48.05	3.25	-	3.25	44.80	59.01	14.21	31.92	.45	
136	52.85	29.61	.21	5.08	4.22	3.76	5.53	-	101.26	7.53	5.07	12.60	88.66	98.97	10.31	51.19	.27	
030	33.44	31.39	.08	3.58	2.08	3.06	1.05	-	74.68	4.41	6.81	11.22	63.46	72.87	9.41	46.24	.26	
124	18.47	20.74	.16	6.09	1.75	2.55	.78	-	50.54	3.11	.66	3.77	46.77	54.85	8.08	37.04	.28	
242	33.85	33.82	.57	6.24	2.49	2.39	.81	1.20	81.37	4.77	-	4.77	76.60	83.25	6.65	48.20	.24	
131	47.83	29.90	.24	7.61	12.57	3.32	2.99	-	104.46	5.97	1.73	7.70	96.76	90.32	-6.44	44.22	.16	
129	30.59	25.71	.06	10.68	5.52	2.43	2.62	.96	78.57	3.82	-	3.82	74.75	66.49	-8.26	34.94	.14	
Avg.																		
1939	36.27	25.78	.23	6.95	4.61	2.79	1.73	-	78.36	4.88	6.23	11.11	67.25	86.84	19.59	56.80	.35	
1938	35.01	26.09	.26	6.92	4.30	2.62	1.48	-	76.68	4.47	.77	5.24	71.44	80.75	9.31	46.51	.27	
1937	41.87	27.53	.41	7.16	3.87	2.67	1.22	-	84.73	4.28	2.69	6.97	77.76	97.47	19.71	58.29	.34	
1936	37.49	28.11	.52	7.25	4.06	2.43	1.04	-	81.10	3.75	.42	4.17	76.93	89.12	12.19	52.05	.29	
1935	27.57	25.23	.32	7.83	3.89	2.19	1.24	-	68.07	2.61	2.26	4.87	63.20	70.81	-7.61	45.50	.26	
5-Yr.	35.64	26.55	.35	7.22	4.15	2.54	1.34	-	77.79	4.00	2.47	6.47	71.32	85.00	13.68	51.83	.30	

Factors of Cost per Head of Other Cattle,\* 1939

Farm No.	Pounds of Feed								Total conc.	Total roughage <sup>+</sup>	Whole-milk	Skim-milk	Pasture days	Hours	
	Corn	Small grain	Other conc.	Legume hay	Other hay	Fodder & stover	Silage	Man						Horse	
<u>Dairy Herds</u>															
031	158	346	3	832	446	624	2808	507	2838	406	2459	85	19.0	.1	
239	145	149	84	1120	164	-	1787	378	1879	117	1277	121	19.6	.7	
124	39	23	7	239	956	213	2932	69	2386	103	1978	133	12.2	.9	
156	12	145	-	2038	1495	-	1549	157	4100	426	488	122	29.9	.2	
142	-	197	-	1275	257	-	4856	197	3151	308	2416	136	16.0	1.2	
027	-	542	-	752	585	627	2107	542	2667	469	2602	119	14.8	2.2	
131	77	539	103	2362	86	249	3577	719	3889	165	1979	84	22.5	2.5	
040	256	511	2	695	247	816	2234	769	2503	250	1855	118	19.5	1.1	
030	4	443	-	1077	849	872	2477	447	3623	321	2934	50	34.2	-	
249	85	224	4	1600	320	-	2636	313	2798	301	2075	109	12.6	1.1	
202	289	223	35	1521	301	-	4417	547	3294	316	1754	133	13.3	.5	
041	28	233	32	1089	442	953	1974	293	3142	218	1711	135	16.1	1.8	
192	-	1014	28	1298	250	-	2722	1042	2455	315	2442	122	21.8	2.9	
172	90	292	70	965	378	-	3024	452	2351	158	1505	62	11.0	.6	
122	78	328	1	1348	123	525	3946	407	3311	547	1570	91	20.0	2.8	
136	180	550	31	1662	289	698	3237	761	3728	201	1156	126	17.3	1.6	
152	387	353	-	2405	-	914	2581	740	4180	395	1317	105	14.7	1.3	
242	154	504	15	1113	680	75	3363	673	2989	250	1378	98	22.7	.6	
<u>Avg.</u>															
1939	110	368	23	1302	437	365	2902	501	3071	292	1828	108	18.7	1.2	
1938	77	310	26	1409	379	293	2323	413	2855	304	2229	85	20.4	1.2	
1937	42	296	23	1329	295	206	2148	361	2546	274	2077	100	22.1	1.9	
1936	41	254	26	1234	206	132	2177	321	2298	273	2152	124	22.9	2.1	
1935	11	217	33	581	244	89	3070	261	1937	275	1909	111	18.2	1.5	
5-Yr.	56	289	26	1171	312	217	2524	371	2541	284	2039	106	20.5	1.6	
<u>Milk and-Beef Herds</u>															
252	486	534	33	1823	134	137	5653	1053	3978	205	751	92	14.4	2.3	
132	608	498	-	1837	-	-	3503	1106	3005	66	2161	112	9.1	.2	
129	1183	1234	44	969	1348	-	3325	2461	3425	192	2930	156	28.5	.1	
<u>Avg.</u>															
1939	759	755	26	1543	494	45	4160	1540	3469	154	1947	120	17.3	.9	
1938	492	410	41	1620	213	839	2348	943	3455	139	1746	78	16.7	.7	
1937	202	364	5	1269	314	428	2131	571	2721	110	1321	92	14.7	.8	
1936	84	187	6	1304	94	286	1989	277	2347	155	818	135	15.4	1.2	
1935	152	95	8	760	111	460	2349	255	2114	220	837	121	11.0	.9	
5-Yr.	338	362	17	1299	245	412	2595	717	2821	156	1334	109	15.0	.9	

\*All cattle except cows.

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

## Cost and Return per Head of Other Cattle, 1939

Farm No.	Costs								Manure credit	Net cost	Value of product	Gain*	Return	
	Feed	Man labor	Horse work	Shelter	Equip-ment	Inter-est	Misc. cash	Total					Over feed <sup>+</sup>	Per man hour
<u>Dairy Herds</u>														
031	\$20.46	\$3.80	\$ -	\$4.25	\$ -	\$1.48	\$.20	\$30.19	\$2.16	\$28.03	\$55.28	\$27.25	\$34.82	\$1.64
239	13.94	3.92	.06	.96	.60	1.84	1.89	23.21	1.62	21.59	37.60	16.01	23.66	1.02
124	11.83	2.44	.06	3.46	.15	1.62	.82	20.38	1.39	18.99	34.14	15.15	22.31	1.45
156	19.95	5.99	.02	1.10	-	1.62	.04	28.72	2.46	26.26	36.96	10.70	17.01	.56
142	19.53	3.19	.13	2.89	-	1.22	.11	27.07	2.23	24.84	34.50	9.66	14.97	.81
027	21.66	2.95	.11	6.11	.25	1.53	.06	32.67	2.26	30.41	39.41	9.00	17.75	.81
131	23.63	4.50	.13	4.63	1.05	2.04	1.57	37.54	3.19	34.35	42.95	8.60	19.32	.58
040	15.03	3.91	.06	4.53	.23	2.02	.90	27.68	2.00	25.68	32.99	7.31	16.96	.57
030	20.71	6.85	-	4.31	.08	1.26	.16	33.37	2.51	30.86	36.89	6.03	16.18	.37
249	18.92	2.52	.13	2.69	.05	1.21	.13	25.65	2.22	23.43	26.15	2.72	7.23	.42
202	21.33	2.67	.03	5.80	.48	1.60	.26	32.17	2.51	29.66	31.31	1.65	9.98	.32
041	16.11	3.22	.17	8.28	.08	1.25	.38	29.49	2.05	27.44	27.65	.21	11.54	.21
192	26.54	4.37	.37	6.77	.28	1.43	.12	39.88	2.52	37.36	36.48	-.88	9.94	.16
172	16.27	2.21	.03	2.07	.33	1.42	.42	22.75	1.80	20.95	19.25	-1.70	2.98	.05
122	22.22	4.00	.19	2.56	-	1.18	.15	30.30	2.32	27.98	25.76	-2.22	3.54	.09
136	22.20	3.47	.13	4.33	.07	1.80	.18	32.18	2.65	29.53	24.95	-4.58	2.75	none
152	23.99	2.94	.12	6.61	.16	1.35	.44	35.61	3.12	32.49	27.57	-4.92	3.58	none
242	18.96	4.54	.26	3.36	.13	1.73	.20	29.18	2.21	26.97	20.66	-6.31	1.70	none
Avg.														
1939	19.68	3.75	.11	4.15	.22	1.53	.45	29.89	2.29	27.60	32.80	5.20	13.12	.48
1938	20.91	4.08	.12	5.05	.38	1.50	.36	32.40	2.28	30.12	30.50	.38	9.59	.22
1937	25.07	4.42	.19	5.54	.27	1.54	.41	37.44	2.09	35.35	32.27	-3.08	7.20	.06
1936	22.53	4.58	.20	5.22	.05	1.62	.41	34.61	1.94	32.67	30.02	-2.65	7.49	.09
1935	19.47	3.64	.13	5.91	.21	1.34	.26	30.96	1.50	29.46	28.86	-.60	9.39	.17
5-Yr.	21.53	4.09	.15	5.17	.23	1.51	.38	33.05	2.02	31.04	30.89	-.15	9.36	.19
<u>Milk-and-Beef Herds</u>														
252	23.50	2.88	.07	4.50	-	1.95	1.43	34.33	2.82	31.51	26.39	-5.12	2.89	none
132	22.91	1.81	.04	5.36	.38	1.53	.29	32.32	2.86	29.46	20.65	-8.81	-2.26	none
129	39.57	5.70	.02	9.48	.97	1.33	2.13	59.20	3.73	55.47	45.14	-10.33	5.57	none
Avg.														
1939	28.66	3.46	.04	6.45	.45	1.60	1.29	41.95	3.14	38.81	30.72	-8.09	2.06	none
1938	24.06	3.33	.10	4.95	.13	1.78	.50	34.85	2.78	32.07	35.55	3.48	11.49	.41
1937	24.71	2.94	.08	3.14	.08	1.40	.16	32.51	2.05	30.46	23.22	-7.24	-1.49	none
1936	19.82	3.08	.10	3.95	.09	1.52	.25	28.81	1.74	27.07	24.34	-2.73	4.52	.02
1935	16.35	2.20	.07	4.63	.16	1.17	.13	24.71	1.39	23.32	27.55	4.23	11.20	.58
5-Yr.	22.72	3.00	.08	4.62	.18	1.49	.47	32.56	2.22	30.34	28.27	-2.07	5.55	.06

\*A minus (-) indicates a loss.

+A minus (-) indicates a failure of the value of product to equal the cost of feed.

Factors of Cost per Unit\* of All Cattle, 1939

Farm No.	Pounds of Food										Pasture days	Hours		
	Corn	Small grain	Mill feeds	Legume hay	Other hay	Fodder & stover	Silage	Whole milk	Skim milk	Total conc. +		Total roughage †	Man	Horse
Dairy Herds														
239	856	711	698	2106	389	-	4943	91	1084	2461	4142	193	112	1.3
031	373	839	90	1918	788	1255	6510	214	1298	1554	6131	166	94	.3
027	-	1466	-	1678	569	1068	5014	258	1433	1748	4986	188	84	4.8
156	323	503	38	4053	2021	-	5107	211	241	939	7776	182	149	1.7
142	-	891	-	2498	385	-	8040	199	1559	1184	5563	195	85	2.4
249	541	1116	190	3436	261	-	5472	245	1686	2169	5521	181	83	2.5
040	680	1115	105	2071	416	1155	7220	196	1456	2175	6049	193	124	2.6
202	754	366	156	2632	249	-	6660	179	2472	1718	5101	205	57	.9
124	139	81	6	898	1439	303	6917	87	1683	521	4946	213	69	2.0
041	562	768	452	2385	629	1166	5100	124	3115	2322	5880	200	81	3.6
122	472	1168	102	2742	112	929	7352	351	1008	1968	6234	165	89	3.0
030	2	1282	193	1554	1383	1567	5903	154	1412	1738	6472	147	132	.4
192	-	1937	153	2742	236	-	5362	247	1912	2449	4765	185	127	5.6
172	192	716	198	1782	617	-	5512	112	1070	1303	4236	160	43	1.4
152	747	1011	10	5058	-	1371	4509	298	1185	2015	7932	171	78	3.1
131	202	1737	300	3794	263	345	6641	130	1554	2520	6616	159	105	4.7
136	573	1203	369	3769	379	1529	7797	151	867	2315	8276	179	102	2.7
242	349	1068	99	2518	1279	103	5933	172	1087	1726	5878	176	121	4.7
Avg.														
1939	376	999	176	2646	634	600	6111	190	1451	1824	5917	181	96	2.6
1938	302	705	176	2788	436	471	5312	176	1688	1493	5465	153	100	2.1
1937	172	626	178	2819	488	326	5549	131	1536	1254	5483	164	103	4.4
1936	178	597	179	2651	403	306	5502	176	1596	1249	5194	204	126	5.5
1935	68	351	172	1258	461	199	6510	171	1450	861	4038	166	99	4.1
5-Yr.	219	656	176	2432	485	380	5797	169	1544	1336	5229	174	105	3.7
Milk-and-Beef Herds														
132	791	1159	-	3291	-	-	6152	76	2492	2378	5342	201	41	.5
252	623	1003	138	3160	146	264	9471	223	830	1944	6727	172	72	1.7
129	1186	1386	100	1860	1262	-	7277	135	2053	3037	5548	218	101	.4
Avg.														
1939	867	1184	79	2770	470	88	7633	145	1792	2453	5872	197	72	.9
1938	764	787	145	3075	270	1086	4903	137	1732	2008	6065	144	82	1.5
1937	281	644	54	2281	517	661	3677	95	1161	1188	4685	141	75	1.5
1936	261	532	67	3248	119	399	5118	152	916	1038	5473	223	67	2.9
1935	192	262	32	1816	249	607	5044	191	872	663	4352	201	65	2.1
5-Yr.	473	682	75	2638	325	568	5275	144	1295	1470	5289	181	72	1.8

\*One cow, bull, or feeder or two head of other cattle considered as one unit.

†Total concentrates include corn, small grain, mill feeds, and one-sixth of the weight of wholemilk and skimmilk.

‡Total roughage includes legume hay, other hay, fodder and stover, and one-third the weight of silage.

Cost and Return per Unit of All Cattle, 1939

Farm No.	Costs								Manure credit	Net cost	Product			Gain*	Return	
	Feed	Man labor	Horse work	Shelter	Equip-ment	Inter-est	Misc. cash	Total			Live-stock	Dairy	Total		Over feed	Per manhr.
Dairy Herds																
239	\$41.50	\$22.35	\$.11	\$3.17	\$14.26	\$3.44	\$3.39	\$88.22	\$4.66	\$83.56	\$28.74	\$88.90	\$117.64	\$34.08	\$76.14	\$.51
031	34.16	18.77	.02	6.90	1.25	2.72	.63	64.45	4.40	60.05	31.31	61.64	92.95	32.90	58.79	.55
027	31.52	16.87	.25	7.07	2.96	2.20	.32	61.19	3.92	57.27	25.74	60.11	85.85	28.58	54.33	.54
156	34.87	29.76	.18	3.02	1.34	2.20	.08	71.45	5.18	66.27	17.76	74.00	91.76	25.49	56.89	.37
142	31.50	17.04	.26	5.33	1.65	2.53	.88	59.19	4.12	55.07	32.10	45.97	78.07	23.00	46.57	.47
249	43.00	16.66	.31	5.72	1.62	2.94	1.56	71.81	5.13	66.68	25.07	64.54	89.61	22.93	46.61	.48
040	35.06	24.81	.16	8.62	2.27	3.67	2.91	77.50	4.87	72.63	25.29	69.16	94.45	21.82	59.39	.38
202	33.93	11.41	.06	9.68	2.87	2.62	1.64	62.21	4.46	57.75	23.81	54.75	78.56	20.81	44.63	.56
124	20.60	13.91	.15	6.43	1.13	2.82	1.15	46.19	2.96	43.23	29.43	31.31	60.74	17.51	40.14	.45
041	39.99	16.25	.35	11.91	3.73	2.51	1.00	75.74	5.16	70.58	23.59	60.98	84.57	13.99	44.58	.37
122	40.49	17.88	.21	4.97	3.24	2.45	1.94	71.18	4.95	66.23	26.98	52.50	79.48	13.25	38.99	.35
030	34.75	26.55	.06	4.72	1.59	2.87	.85	71.39	4.43	66.91	22.80	54.00	76.80	9.89	42.05	.27
192	43.17	25.55	.71	12.28	2.04	2.89	1.19	87.83	4.66	83.17	33.24	59.54	92.78	9.61	49.61	.28
172	28.80	8.72	.09	4.48	1.06	2.55	1.03	46.73	3.35	43.38	13.67	37.55	51.22	7.84	22.42	.38
152	42.49	15.78	.27	11.57	1.76	2.70	.88	75.45	6.18	69.27	21.44	53.69	75.13	5.86	32.64	.27
131	46.63	21.08	.25	8.09	8.20	3.55	2.99	90.79	6.02	84.77	34.75	53.00	87.75	2.98	41.12	.23
136	48.59	20.50	.22	6.32	2.60	3.62	3.48	85.33	6.54	78.79	21.77	59.81	81.58	2.79	32.99	.23
242	34.28	24.30	.54	6.23	1.65	2.68	.65	70.33	4.52	65.81	13.51	52.11	65.62	-.19	31.34	.20
Avg.																
1939	36.96	19.34	.23	7.03	3.07	2.83	1.48	70.94	4.75	66.19	25.05	57.42	82.47	16.28	45.51	.37
1938	36.17	19.97	.23	7.55	3.17	2.70	1.18	70.97	4.42	66.55	18.66	55.40	74.06	7.51	37.89	.28
1937	43.35	20.61	.43	7.99	2.66	2.80	1.12	78.96	4.16	74.80	21.07	65.76	86.83	12.03	43.48	.32
1936	40.78	24.79	.56	8.74	2.99	2.88	1.21	81.95	3.76	78.19	20.57	65.94	86.51	8.32	45.73	.26
1935	31.36	19.76	.34	9.53	2.49	2.43	.83	66.74	2.67	64.07	21.24	47.54	68.78	4.71	37.42	.25
5-Yr.	37.72	20.89	.36	8.17	2.88	2.73	1.16	73.91	3.95	69.96	21.32	58.41	79.73	9.77	42.01	.29
Milk and Beef Herds																
132	39.11	8.31	.10	8.41	2.94	2.80	.47	62.14	4.97	57.17	31.99	33.98	65.97	8.80	26.86	.41
252	39.31	14.41	.21	9.08	.64	3.50	1.68	68.83	4.95	63.88	39.98	24.99	64.97	1.09	25.66	.22
129	47.01	20.20	.05	13.37	4.16	2.46	3.15	90.40	5.02	85.38	31.00	41.94	72.94	-12.44	25.93	.08
Avg.																
1939	41.81	14.30	.12	10.29	2.58	2.92	1.77	73.79	4.98	68.81	34.32	33.64	67.96	-.85	26.15	.19
1938	41.03	16.32	.22	8.48	1.89	3.05	1.31	72.30	4.89	67.41	35.64	35.11	70.75	3.34	29.72	.24
1937	38.24	14.98	.15	5.55	1.66	2.28	.60	63.46	3.47	59.99	22.67	36.16	58.33	-1.16	20.59	.18
1936	39.92	13.42	.26	7.14	1.86	2.73	.77	66.10	3.92	62.18	27.27	37.83	65.10	2.92	25.18	.24
1935	28.78	12.93	.16	7.60	2.42	2.09	.67	54.65	2.72	51.93	26.14	33.85	59.99	8.06	31.21	.32
5-Yr.	37.96	14.39	.18	7.81	2.08	2.62	1.02	66.06	4.00	62.06	29.21	35.32	64.53	2.47	26.57	.23

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

Factors of Cost and Return per Sheep\* 1939

Farm No.	Pounds of Feed					Grain	Pasture days	Hours		Fleece weight (lbs.)	% Death Loss		% lamb crop
	Legume hay	Other hay	Fodder & stover	Silage	Total roughage <sup>+</sup>			Man	Horse		Sheep	Lambs	
131	356	56	-	204	480	24	221	2.2	.7	7.4	6	3	95
172	45	13	26	92	115	7	228	1.6	.1	7.9	12	10	86
249	165	-	-	398	298	74	205	2.2	.2	9.0	4	0	73
136	203	40	-	162	297	123	291	6.3	.4	7.9	25	0	112
031	73	12	-	428	228	39	220	2.3	-	5.8	7	13	45
252	83	15	8	772	363	95	208	2.2	-	6.0	9	5	72
142	152	-	-	95	184	-	191	3.7	.3	8.5	9	67	9
Avg.													
1939	154	19	5	307	280	52	223	2.9	.2	7.5	10	14	70
1938	123	15	23	152	212	49	221	4.2	.3	8.4	7	5	122
1937	150	38	-	114	226	24	210	3.6	.3	8.8	14	9	98
1936	146	18	4	58	187	16	211	2.4	.1	7.9	13	13	104
1935	80	26	2	240	188	21	156	2.6	.3	8.3	10	19	86
5 Yrs.	131	23	7	174	219	32	204	3.1	.2	8.2	11	12	96

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

<sup>+</sup>Hay, fodder and stover, plus one-third of the weight of silage.

Cost and Return per Sheep\* 1939

Farm No.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Production			Gain <sup>+</sup>	Return over feed
											Sheep	Wool	Total		
131	\$2.17	\$ .43	\$ .03	\$ .34	\$ .09	\$ .31	\$ .17	\$3.54	\$ .33	\$3.21	\$7.40	\$1.27	\$8.67	\$5.46	\$6.50
172	.83	.33	.01	.11	.07	.34	.02	1.71	.06	1.65	3.40	1.51	4.91	3.26	4.08
249	1.98	.44	.03	.37	.04	.33	.34	3.53	.22	3.31	5.15	1.16	6.31	3.00	4.33
136	2.49	1.26	.03	.20	.14	.16	.07	4.35	.25	4.10	4.78	1.66	6.44	2.34	3.95
031	1.43	.46	.00	.26	.00	.11	.06	2.32	.14	2.18	2.04	1.14	3.18	1.00	1.75
252	2.32	.45	.00	.20	.00	.25	.38	3.60	.22	3.38	2.42	1.39	3.81	.43	1.49
142	1.08	.74	.03	.88	.00	.15	.22	3.10	.12	2.98	.45	2.24	2.69	-.29	1.61
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Avg.															
1939	1.75	.59	.02	.34	.04	.24	.18	3.16	.19	2.97	3.66	1.48	5.14	2.17	3.39
1938	1.57	.84	.02	.74	.26	.26	.17	3.86	.15	3.71	2.59	1.20	3.79	.08	2.22
1937	1.84	.73	.02	.59	.10	.25	.15	3.68	.16	3.52	3.60	1.71	5.31	1.79	3.47
1936	1.49	.48	.01	.70	.11	.24	.19	3.22	.13	3.09	3.50	1.84	5.34	2.25	3.85
1935	1.56	.51	.03	.59	.12	.25	.18	3.24	.11	3.13	2.77	1.73	4.50	1.37	2.94
5 Yrs.	1.64	.63	.02	.59	.13	.25	.17	3.43	.15	3.28	3.22	1.59	4.81	1.53	3.17

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

<sup>+</sup>A minus (-) indicates a loss.

Factors of Cost and Return per 100 Pounds of Hogs Produced, 1939

Farm No.	Pounds Produced	Pounds of Feed					Pasture days	Hours		Pigs per litter	Average market weight, lb.	Selling price per 100 lbs.
		Corn	Small grain	Mill feeds	Total conc.	Skimmilk equivalent*		Man	Horse			
124	11834	338	6	-	344	361	71	2.2	.2	5.2	104	\$6.16
132	27965	180	132	3	315	643	43	2.0	-	6.8	288	5.37
202	41021	273	113	8	394	578	46	2.2	.1	6.8	214	6.53
131	27623	285	164	2	451	215	40	1.9	.2	6.4	226	6.58
040	17940	323	146	2	471	308	29	2.6	.2	6.1	263	5.79
031	15289	209	226	-	435	663	38	1.8	-	6.5	240	5.99
122	17214	216	219	17	452	411	49	2.1	.1	5.9	241	6.19
129	21963	366	117	-	483	417	-	2.5	.1	5.2	230	5.95
041	14730	255	176	-	431	939	58	2.9	.2	6.0	252	6.14
239	3923	307	21	3	331	965	35	4.6	-	7.0	367	5.96
142	14990	191	295	-	486	395	65	1.8	.1	6.9	285	4.77
252	16159	268	308	3	579	252	47	2.1	.1	5.8	200	5.56
152	8225	359	188	12	559	675	63	2.6	.2	8.0	196	5.46
030	16555	253	330	2	585	523	35	3.6	-	6.6	228	6.00
172	15150	374	218	-	592	717	72	2.3	.2	2.6	265	5.09
192	12410	199	270	17	486	716	46	4.0	.3	6.4	227	5.93
249	9330	297	225	3	525	1003	60	2.8	.5	7.3	219	5.84
242	9318	550	113	-	663	641	45	3.6	.3	6.1	226	6.60
136	12030	339	329	3	671	818	52	3.1	.1	6.8	238	5.91
156	1560	638	51	13	702	562	-	11.7	.7	10.0	245	4.57
027 <sup>+</sup>	5348	602	1366	-	1968	2348	166	9.4	.9	4.6	236	6.77
Avg.												
1939	15761	311	182	5	498	590	45	3.1	.2	6.4	238	5.82
1938	17715	272	159	5	436	637	34	2.8	.2	7.3	231	7.66
1937	12643	189	223	12	424	713	9	3.4	.2	6.4	236	9.19
1936	13124	214	147	12	373	660	27	3.4	.3	6.0	226	9.18
1935	9741	236	151	17	404	597	27	2.9	.3	5.9	235	8.99
5-Yr.	13797	244	173	10	427	639	28	3.1	.2	6.4	233	8.17

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

<sup>+</sup>Unusually heavy death loss. Not included in averages.

## Cost and Return per 100 Pounds of Hogs Produced, 1939

Farm No.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Average selling price	Gain*	Return over feed
124	\$3.13	\$ .44	\$.02	\$.21	\$.03	\$.17	\$.06	\$4.06	\$.28	\$3.78	\$6.16	\$2.38	\$3.03
132	3.16	.39	-	.19	.42	.06	-	4.22	.31	3.91	5.37	1.46	2.21
202	3.81	.43	.01	.04	.28	.17	.03	4.77	.35	4.42	6.53	2.11	2.72
131	3.95	.38	.01	.16	.09	.11	.08	4.78	.32	4.46	6.58	2.12	2.63
040	4.30	.51	.01	.15	.01	.08	.05	5.11	.31	4.80	5.79	.99	1.49
031	4.79	.36	.01	-	.04	.11	.04	5.35	.39	4.96	5.99	1.03	1.20
122	4.76	.43	-	-	.03	.12	.02	5.36	.38	4.98	6.19	1.21	1.43
129	4.25	.50	.01	.30	.15	.11	.19	5.51	.38	5.13	5.95	.82	1.70
041	4.66	.57	.02	.03	.10	.10	.12	5.60	.44	5.16	6.14	.98	1.48
239	4.24	.91	.01	.11	.13	.20	-	5.60	.22	5.38	5.96	.58	1.72
142	5.21	.35	.01	.18	.09	.06	.01	5.91	.37	5.54	4.77	-.77	-.44
252	5.38	.42	.01	.04	.03	.09	.15	6.12	.42	5.70	5.56	-.14	.18
152	5.64	.53	.02	-	.06	.08	.05	6.38	.47	5.91	5.46	-.45	-.18
030	5.34	.73	-	.20	.07	.11	.07	6.52	.38	6.14	6.00	-.14	.66
172	6.06	.46	.02	.11	.18	.14	.05	7.02	.51	6.51	5.09	-1.42	-.97
192	5.82	.80	.04	.28	.06	.12	.18	7.30	.45	6.85	5.93	-.92	.11
249	6.17	.57	.05	.14	.02	.09	.38	7.42	.53	6.89	5.84	-1.05	-.33
242	6.29	.72	.03	.31	.01	.16	.03	7.55	.54	7.01	6.60	-.41	.31
136	7.19	.61	.01	.14	.26	.12	.11	8.44	.57	7.87	5.91	-1.96	-1.28
156	6.40	2.33	.07	.03	.01	.07	-	8.91	.55	8.36	4.57	-3.79	-1.83
027 <sup>+</sup>	18.62	1.88	.04	.86	.54	.28	-	22.22	1.67	20.55	6.77	-13.78	-11.85
Avg.													
1939	5.03	.62	.02	.13	.11	.11	.08	6.10	.41	5.69	5.82	.13	.79
1938	4.30	.56	.02	.20	.09	.15	.04	5.36	.39	4.97	7.66	2.69	3.36
1937	6.36	.69	.02	.25	.11	.16	.05	7.64	.40	7.24	9.31	2.07	2.95
1936	6.62	.67	.03	.20	.09	.15	.06	7.82	.35	7.47	9.18	1.71	2.56
1935	4.94	.57	.03	.24	.19	.18	.05	6.20	.37	5.83	8.99	3.16	4.05
5-Yr.	5.45	.62	.02	.20	.12	.15	.06	6.62	.38	6.24	8.19	1.95	2.74

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

<sup>+</sup>Unusually heavy death loss. Not included in averages.

Factors of Cost and Return per 100 Hens, 1939

Farm No.	Size of Flock		Pounds of Feed							Hours		Eggs per hen	Per Dozen Eggs		
	Laying hens	Other	Corn	Small grain	Bran & midds	Com. feeds	Total conc. & tankage	Meat scraps & tankage	Skim-milk	Skim milk equivalent*	Man		Horse	Cost, cents	Selling price, ¢
289	180	96	3515	2018	1772	583	7888	906	2179	17573	176	1.1	135	11.5	18.4
248	232	110	3693	4246	86	4052	12077	-	3280	3280	176	7.0	198	11.9	16.4
144	80	60	4130	6020	-	875	11025	-	8900	8900	316	12.5	134	13.2	16.1
366	194	66	3059	3776	876	1031	8742	683	5758	17369	212	2.3	154	14.2	18.6
249	125	14	1926	5821	400	640	8787	460	386	8206	158	.4	126	14.4	18.5
273	125	93	6406	3645	-	1280	11331	-	-	-	341	-	154	12.8	14.6
148	91	64	4123	7591	165	2884	14763	-	6738	6738	263	2.5	183	14.8	17.2
241	92	171	8886	6405	326	1511	17128	-	9319	9319	261	4.9	105	14.1	15.5
359	116	70	5406	1875	344	1552	9177	603	3617	13876	250	6.5	161	12.9	13.5
269	204	-	3129	1423	1275	-	5827	637	4587	15420	134	2.2	136	15.1	15.9
259	71	56	2918	10879	-	2112	15909	563	2980	12557	373	3.2	180	15.6	15.1
246	66	34	4666	2537	75	379	7657	379	-	6439	331	-	111	15.6	13.6
356	183	63	4345	2455	1382	719	8901	950	12872	29036	227	.5	120	20.3	18.2
147	189	102	3022	5747	1375	2011	12155	794	6066	19558	350	-	170	16.8	14.6
239	189	52	3377	413	-	7441	11231	-	5860	5860	207	6.9	159	17.8	15.1
158	113	56	1734	8149	1128	1327	12338	597	1127	11281	227	9.7	117	19.4	16.4
157	117	55	6557	7234	-	897	14688	1410	8974	32949	401	18.4	129	18.0	15.6
309	77	82	3709	10280	3766	1948	19703	2597	1005	45161	535	11.4	163	18.9	17.1
253	134	71	3468	3075	2761	422	9726	1175	3414	23396	202	1.5	135	23.8	16.1
Avg.															
1939	136	69	4108	4926	828	1666	11528	619	4582	15101	270	4.8	146	15.8	16.1
1938	158	87	3590	4437	1045	1556	10628	532	4179	13226	281	6.3	150	15.8	18.9
1937	145	71	2719	4228	1044	2010	10001	417	3769	10858	296	7.7	141	19.5	13.8
1936	136	77	3687	4226	1102	1676	10691	425	6217	13448	355	9.1	121	24.3	20.8
1935	124	79	3244	5851	957	1520	11572	337	6126	11855	329	9.0	119	22.8	22.6
5-Yr.	140	77	3470	4734	995	1685	10884	466	4975	12898	306	7.4	135	19.6	19.4

\*Skim milk plus 17 times weight of meat scraps and tankage.

Cost and Return per 100 Hens, 1939

Farm No.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Product			Gain	Return over feed	Return per hour
											Poultry	Eggs	Total			
289	\$110.09	\$35.11	\$.07	\$ -	\$ 9.42	\$2.85	\$ 9.73	\$167.27	\$ 7.55	\$159.72	\$46.59	\$202.86	\$249.45	\$89.73	\$139.36	\$.71
248	170.03	35.28	.37	5.52	10.79	4.41	6.11	232.51	9.44	223.07	38.17	269.54	307.71	84.64	137.68	.68
144	137.11	63.13	.64	51.25	9.00	3.31	10.20	274.64	8.84	265.80	142.40	177.40	319.80	54.00	182.69	.37
366	125.75	42.37	.27	10.82	2.75	2.96	9.95	194.87	8.42	186.45	4.79	232.85	237.64	51.19	111.89	.44
249	110.98	31.68	.07	12.00	7.93	3.21	9.44	175.31	6.70	168.61	20.39	182.66	203.05	34.45	92.07	.42
273	119.15	68.12	-	2.72	34.14	3.18	13.66	240.97	7.41	233.56	80.33	187.17	267.50	33.94	148.35	.30
148	191.67	52.64	.16	9.89	5.21	3.96	8.54	272.07	11.43	260.64	38.87	246.33	285.20	24.56	93.53	.29
241	173.03	52.17	.35	22.01	23.04	4.47	9.45	284.52	12.99	271.53	157.87	131.40	289.27	17.74	116.24	.27
359	119.81	50.00	.72	9.27	4.75	2.47	11.28	198.30	8.09	190.21	18.10	182.41	200.51	10.30	80.70	.24
269	78.42	26.89	.19	17.65	6.16	2.79	3.77	135.87	5.94	129.93	-41.27	178.68	137.41	7.47	58.99	.26
259	211.28	74.64	.34	25.35	6.14	5.51	11.51	334.77	12.22	322.55	85.48	225.58	311.06	-11.49	99.78	.17
246	82.61	66.21	-	17.42	15.61	3.29	8.33	193.47	5.61	187.86	38.52	126.01	164.53	-23.33	81.92	.13
356	138.30	45.41	.04	15.30	19.30	2.53	14.38	235.26	10.45	224.81	19.15	176.82	195.97	-28.84	57.67	.07
147	176.83	70.08	-	6.61	23.30	2.78	12.23	291.83	11.09	280.74	37.81	205.51	243.32	-37.42	66.49	.09
239	170.53	41.32	.49	20.10	9.40	3.25	10.44	255.53	10.44	245.09	7.46	199.26	206.72	-38.37	36.19	.01
158	153.26	45.40	.94	23.72	15.00	2.74	5.58	246.64	9.67	236.97	38.89	155.78	194.67	-42.30	41.41	.01
157	217.87	80.30	1.15	2.74	15.68	4.26	10.87	332.87	13.79	319.08	107.22	165.87	273.09	-45.99	55.22	.09
309	300.87	107.08	1.43	16.88	22.98	4.01	15.49	468.74	18.69	450.05	161.96	216.52	378.48	-71.57	77.61	.07
253	143.70	40.45	.12	43.28	69.54	3.54	11.60	312.23	9.56	302.67	23.30	179.17	202.97	-99.70	59.27	none
Avg.																
1939	154.27	54.12	.39	16.45	16.32	3.45	10.14	255.14	9.91	245.23	54.03	191.67	245.70	.47	91.43	.20
1938	138.57	56.21	.70	17.15	18.53	3.58	12.29	247.03	9.10	237.93	54.93	234.44	289.37	51.44	150.80	.38
1937	190.96	59.25	.73	16.79	21.44	3.65	11.77	304.59	8.52	296.07	63.53	220.40	283.93	-12.14	92.97	.16
1936	201.93	71.04	.90	18.31	15.96	3.83	13.05	325.02	9.22	315.80	69.32	209.08	278.40	-37.40	76.47	.09
1935	175.76	65.82	.77	18.51	20.08	3.65	17.36	301.95	9.49	292.46	76.49	218.44	294.93	2.47	119.17	.21
5-Yr.	172.30	61.29	.70	17.44	18.47	3.63	12.92	286.75	9.25	277.50	63.66	214.81	278.47	.97	106.17	.20

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Factors of Cost and Return per 100 Pounds of Turkeys Produced, 1939

Farm No.	Pounds Produced	Pounds of Feed						Hours		Average market weight, lbs.	Selling price per lb.	Per cent hatch	% Death loss of poults
		Corn	Small grain	Com. feeds	Total conc. & tankage	Meat scraps	Skimmilk	Man	Horse				
253*	14136	208	263	232	703	77	104	6.1	.1	16.8	15.3	64	10
239	10520	92	39	340	471	-	-	4.4	.3	16.0	17.1	-	16
356*	12505	222	174	166	562	46	249	7.7	.1	15.5	15.4	74	46
366	20250	119	139	175	433	18	93	3.9	.1	13.7	16.0	-	19
289	3352	133	223	126	482	45	32	10.1	.4	15.9	16.1	-	47
147	8264	113	72	376	561	-	-	8.4	-	13.6	17.1	-	19
273*	9945	329	186	303	818	-	2	14.4	.1	15.3	15.6	42	23
Avg.													
1939	11282	174	157	245	576	26	68	7.8	.2	15.2	16.1	26	26
1938	12266	200	140	289	629	37	44	8.8	.5	14.7	19.5	64	26
1937	10629	248	164	350	762	22	65	7.3	.4	14.4	20.9	64	26
1936	8323	303	61	320	684	40	44	8.1	.3	14.8	16.6	60	37
4-Yr.	10625	231	131	301	663	31	55	8.0	.4	14.8	18.3	54	29

\*Includes laying flock.

Cost and Return per 100 Pounds of Turkeys Produced, 1939

Farm No.	Feed	Man labor	Horse work	Shelter & equipment	Interest at 5%	Misc. cash	Total expense	Eggs sold	Manure	Total credits	Net expense	Value of production	Gain*	Ret. over feed <sup>+</sup>	Ret. per hr.
253 <sup>‡</sup>	\$10.17	\$1.22	\$.01	\$.46	\$.26	\$.77	\$12.89	\$ -	\$.66	\$.66	\$12.23	\$21.99	\$9.76	\$11.82	\$1.79
239	7.41	.88	.02	.28	.07	.30	8.96	-	.40	.40	8.56	14.26	5.70	6.85	1.49
356 <sup>‡</sup>	8.27	1.53	.01	.67	.15	.48	11.11	-	.55	.55	10.56	16.15	5.59	7.88	.93
366	6.17	.78	.02	.37	.08	.46	7.88	-	.39	.39	7.49	12.99	5.50	6.82	1.61
289	6.38	2.02	.02	.52	.11	.25	9.30	-	.42	.42	8.88	11.54	2.66	5.16	.46
147	8.56	1.67	-	1.04	.09	.64	12.00	-	.46	.46	11.54	13.60	2.06	5.04	.45
273 <sup>‡</sup>	11.65	2.88	-	.76	.24	.43	15.96	-	.61	.61	15.35	16.03	.68	4.38	.25
Avg.															
1939	8.37	1.57	.01	.58	.15	.47	11.15	-	.50	.50	10.65	15.22	4.57	6.85	.79
1938	8.96	1.77	.06	.89	.20	.66	12.54	1.56	.55	2.11	10.43	20.61	10.18	13.21	1.36
1937	14.47	1.46	.04	.70	.20	.70	17.57	.60	.64	1.24	16.33	21.89	5.56	8.02	.96
1936	14.85	1.63	.04	1.16	.19	.77	18.64	2.34	.58	2.92	15.72	13.64	-2.08	1.13	none
4-Yr.	11.66	1.61	.04	.83	.19	.65	14.98	1.13	.57	1.70	13.28	17.84	4.56	7.31	.77

\*A minus (-) indicates a loss.

+Includes value of eggs sold.

‡Includes laying flock.

Cost of Horse Work Per Horse, 1939

Farm No.	Grain lbs.	Hay <sup>+</sup> lbs.	Pasture days	Man hrs.	Feed	Man labor	Shelter	Equip-ment	Interest at 5%	Misc. cash	Depre-ciation	Total cost	Manure credit	Net cost	Hours worked	Cost per hr.	Crop acres
027*	1548	4825	128	38.4	\$26.05	\$ 7.69	\$7.44	\$1.38	\$4.57	\$ .11	\$ -	\$47.24	\$3.23	\$44.01	866	5.1	30
131*	2716	6800	100	52.1	41.70	10.42	8.05	2.26	5.85	1.39	-13.75 <sup>‡</sup>	55.92	5.50	50.42	965	5.2	43
040*	786	4464	139	46.7	14.68	9.34	4.04	2.97	4.92	3.32	16.52	55.79	2.38	53.41	846	6.3	32
172*	896	2886	154	23.4	18.64	4.68	3.64	2.16	5.55	3.73	3.57	41.97	2.31	39.66	626	6.3	38
202*	1660	3867	128	39.1	25.17	7.82	9.05	4.71	5.79	2.72	11.67	66.93	2.99	63.94	974	6.6	41
031*	2638	4192	122	48.0	33.85	9.61	9.78	4.54	4.12	6.64	3.28	71.82	3.57	68.25	1024	6.7	25
122*	2775	3819	130	58.0	37.17	11.51	4.86	3.34	1.08	.16	5.21	63.33	3.89	59.44	841	7.1	31
124	906	3105	140	32.0	16.07	6.45	6.55	1.87	5.80	.18	-	36.92	1.88	35.04	483	7.2	8
136*	2964	5606	104	52.5	40.13	10.50	8.41	4.00	4.58	2.80	1.26	71.68	4.44	67.24	818	8.2	31
239*	808	1467	147	52.5	13.77	10.50	3.07	3.81	4.50	2.79	6.67	45.11	1.49	43.62	520	8.4	26
152	2782	6162	118	40.6	42.00	8.13	7.12	1.64	7.04	1.78	.76	68.47	5.45	63.02	717	8.8	17
041*	1700	5800	125	49.0	27.23	9.80	15.38	3.47	3.72	3.01	1.25	63.86	3.83	60.03	628	9.6	30
156*	822	5363	147	43.5	24.87	8.70	3.40	3.16	5.68	2.29	-3.70 <sup>‡</sup>	44.40	3.58	40.82	385	10.6	19
142*	2277	4765	145	39.8	35.22	7.96	6.76	2.44	3.94	.20	11.76	68.28	3.46	64.82	608	10.7	41
242*	2267	4654	137	57.3	32.59	11.46	6.41	2.79	4.18	2.77	32.34	92.54	3.82	88.72	792	11.2	26
249*	2395	5742	109	48.6	37.68	9.73	7.28	4.16	3.84	.23	42.08	105.00	3.63	101.37	858	11.8	41
252*	3334	5206	115	53.9	44.52	10.78	6.15	4.03	5.46	1.88	-5.36 <sup>‡</sup>	67.46	4.60	62.86	519	12.1	23
192*	3519	3387	118	58.6	43.16	11.72	22.18	3.62	4.64	2.37	12.10	99.79	3.55	96.24	762	12.6	38
030*	2417	5833	126	64.6	31.49	12.93	4.08	2.35	4.89	1.46	9.17	66.37	3.47	62.90	498	12.6	18
129*	1700	4089	140	66.2	28.97	13.24	12.00	4.46	6.67	.13	18.89	84.36	2.64	81.72	608	13.4	110
132*	844	1654	148	22.7	14.70	4.55	6.20	1.80	5.02	.20	26.57	59.04	1.72	57.32	321	17.8	40
Avg.	1980	4461	130	47.0	29.98	9.41	7.71	3.09	4.85	1.91	8.59	65.54	3.40	62.14	698	8.9	34
1939	1980	4461	130	47.0	29.98	9.41	7.71	3.09	4.85	1.91	8.59	65.54	3.40	62.14	698	8.9	34
1938	2021	4253	88	54.0	30.30	10.79	8.84	4.37	5.32	1.76	11.49	72.87	3.55	69.32	717	9.7	31
1937	1727	3713	72	54.8	35.91	10.95	10.01	4.30	5.32	1.08	6.90	74.47	3.00	71.47	745	9.6	30
1936	2328	4536	82	62.8	40.14	12.56	8.44	4.82	5.20	1.02	9.00	81.18	4.15	77.03	848	9.1	33
1935	2286	4073	70	54.0	40.87	10.78	10.14	5.49	4.91	.79	6.50	79.48	5.50	73.98	887	8.3	34
5 Yrs.	2068	4207	88	54.5	35.44	10.90	9.03	4.41	5.12	1.31	8.50	74.71	3.92	70.79	779	9.1	32

\*Farms using tractors for drawbar work.

<sup>+</sup>Hay, fodder, and straw plus one-third the weight of silage.

<sup>‡</sup>Appreciation.

Tractor Costs, 1939

Farm No.	Hours worked per Year			Cost per Hour							Per 100 Hrs. Operation		
	Draw-bar	Belt	Total	Labor	Fuel & Oil	Misc. cash	Use of auto, truck, horses*	Depreciation	Interest at 5%	Total cost	Labor hours	Fuel gal.	Oil gal.
<u>Two-Flow Tractors</u>													
157	407	39	446	.009	.162	.013	.001	.045	.051	.281	4.4	105	2.7
239	539	142	681	.011	.287	.003	.001	.022	.014	.338	5.4	299	2.9
248	502	182	684	.004	.268	.023	-	.015	.035	.345	1.9	183	5.9
246	597	103	700	.006	.190	.011	.002	.110	.036	.355	2.9	156	3.2
148	303	108	411	.008	.222	.007	-	.078	.044	.359	3.9	195	3.1
253	436	119	555	.009	.205	.048	.003	.090	.058	.413	4.5	164	7.2
289	251	108	359	.022	.254	.007	-	.111	.023	.417	10.8	203	5.6
366	323	246	569	.018	.276	.065	.003	.035	.026	.423	9.1	225	3.7
249	681	138	819	.009	.265	-	.006	.157	.053	.490	4.3	200	3.7
309	335	156	491	.020	.314	.045	.001	.092	.057	.529	10.0	230	4.6
356	256	130	386	.004	.331	-	-	.207	.102	.644	2.1	250	3.9
359	233	34	267	.020	.392	.029	.007	.131	.145	.724	9.8	309	3.7
158	178	94	272	.062	.251	.090	-	.275	.135	.813	31.1	190	3.7
Avg.													
1939	388	123	511	.016	.263	.026	.002	.105	.060	.472	7.7	203	4.1
1938	351	106	457	.013	.258	.030	.001	.169	.085	.556	6.4	197	3.6
1937	275	71	346	.018	.267	.050	.003	.144	.068	.550	8.8	212	4.3
1936	194	59	253	.021	.309	.033	.003	.085	.099	.550	10.6	235	6.2
1935	292	79	371	.029	.236	.066	.005	.108	.046	.490	9.4	192	6.6
5-Yr.	300	88	388	.019	.267	.041	.003	.122	.072	.524	8.6	208	5.0
<u>Three-Flow Tractors</u>													
144	420	195	615	.015	.242	.044	-	.081	.026	.408	7.7	250	6.0
259	636	144	780	.012	.345	.009	-	.141	.025	.532	6.1	260	4.7
219	458	277	735	.017	.289	.063	.011	.170	.035	.585	8.6	238	6.3
147	204	70	274	.011	.343	-	-	.182	.073	.609	5.4	253	2.9
273	255	90	345	.019	.285	.004	-	.188	.133	.629	9.7	201	5.0
289	395	153	548	.021	.345	.204	.007	.091	.057	.725	10.6	277	7.3
Avg.													
1939	395	155	550	.016	.308	.054	.003	.142	.058	.581	8.0	247	5.4
1938	394	158	552	.016	.349	.123	.002	.144	.068	.702	8.2	265	5.5
1937	388	161	549	.017	.313	.099	.002	.145	.067	.643	8.7	246	5.5
1936	443	137	580	.021	.307	.053	.002	.087	.056	.526	10.6	245	7.7
1935	372	183	555	.021	.192	.195	.005	-.002 <sup>+</sup>	.050	.461	10.7	252	8.8
5-Yr.	398	159	557	.018	.294	.105	.003	.103	.060	.583	9.2	251	6.6

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

+Appreciation resulting from extensive repairs.

Truck Costs, 1939

Farm No.	Miles driven	Cost per Mile					Total	Miles per gallon of gas
		Labor	Gas & Oil	Cash expense	Depreciation	Interest at 5%		
144	4566	-	.009	.005	.005	.002	.021	21.7
248	10850	-	.011	.008	-	.002	.021	17.4
366	8873	-	.015	.014	-	.002	.031	10.7
219	15900	-	.013	.007	.009	.002	.031	13.9
246	5455	.001	.009	.004	.014	.003	.031	21.1
147	2034	.001	.014	.006	.010	.001	.032	13.8
356	6451	-	.015	.005	.009	.005	.034	11.2
249	5222	.004	.014	.024	.011	.003	.056	12.8
259	3400	-	.012	.023	.018	.005	.058	15.0
309	709	.003	.021	.033	-	.002	.059	10.1
253	3276	.001	.025	.050	-	.003	.079	10.6
289	2193	.005	.029	.022	.023	.007	.086	10.0
Avg.								
1939	5744	.001	.016	.017	.008	.003	.045	14.0
1938	5279	.001	.015	.017	.012	.004	.049	12.3
1937	6375	.001	.015	.014	.010	.003	.043	14.3
1936	4792	.002	.017	.022	.009	.004	.054	12.4
1935	4126	.004	.016	.026	.011	.004	.061	12.7
5-Yr.	5263	.002	.016	.019	.010	.004	.051	13.1

Auto Costs, 1939

Farm No.	Miles driven	Cost per Mile					Total	Miles per gallon of gas
		Labor	Gas & oil	Misc. cash	Depreciation	Interest at 5%		
249	20510	-	.010	.006	-	.001	.017	18.1
356	10379	-	.009	.003	.003	.002	.017	19.3
259	17306	-	.010	.004	.003	.001	.018	19.0
273	8700	-	.015	.006	-	-	.021	14.2
157	11927	-	.011	.004	.006	.002	.023	19.2
241	18009	.001	.013	.005	.004	.001	.024	17.0
253	5854	-	.012	.012	.002	.001	.027	18.1
148	10300	.001	.013	.008	.005	.001	.028	15.3
158	11285	-	.011	.012	.004	.001	.028	17.6
144	7814	-	.012	.006	.006	.004	.028	15.0
239	7319	-	.015	.006	.007	.002	.030	11.6
147	7503	.001	.016	.017	-.003*	.001	.032	12.0
289	13986	.001	.012	.008	.011	.002	.034	14.8
359	4493	.001	.017	.014	.004	.002	.038	9.8
269	6900	-	.013	.010	.014	.004	.041	17.5
309	8455	.002	.012	.021	.008	.002	.045	16.0
246	3707	.001	.010	.013	.020	.004	.048	18.1
Avg.								
1939	10262	-	.012	.009	.006	.002	.029	16.0
1938	8761	-	.013	.010	.008	.003	.034	15.6
1937	8254	-	.013	.011	.007	.002	.033	15.5
1936	8422	.001	.012	.012	.005	.002	.032	15.0
1935	7409	.001	.013	.013	.008	.002	.037	14.0
5-Yr.	8622	-	.013	.011	.007	.002	.033	15.2

\*Appreciation resulting from extensive repairs.