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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 1935
on the
FARM ACCOUNTING ROUTE
in
WINONA COUNTY, MINNESOTA

By

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SOURCE OF DATA

Method of Study

A three-year 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. Pedersen.* 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 field man 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 1935 was prepared.

METHODS OF COMPUTING AND PRESENTING DATA

The comparative costs and returns for each of the different classes of livestock maintained in 1935 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 was charged to the individual farm at the rate determined for that farm. The shelter charge was

*For a description of the area and of the farms studied, see Division of Agricultural Economics Mimeographed Report No. 71, A Preliminary Report of Crop Production Costs in 1935 in Winona County, Minnesota.

based on the annual cost of the buildings housing livestock, prorated on the basis of the space occupied. The equipment charge is based upon the annual cost of the particular equipment used by that class of livestock. The expense for portable brooder houses and hog houses has been 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 has been 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, hatching expense, fuel for brooders, incubators, and tank heaters, horseshoeing, sheep-shearing, etc. In arriving at the manure credit, consideration was given to 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 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 the lowest cost or the greatest return appears at the top of the table. In this way, each co-operator may quickly see how he compares with the other cooperators.

Cattle

Cows: The cow herds were divided into two groups upon the basis of breeding and method of management. Herds of cows of dairy breeding which were managed with particular emphasis on butterfat production were called dairy herds. Herds composed of mixed breeds which were kept for raising calves as well as producing butterfat were classed as milk-and-beef herds. Because the major emphasis with both the dairy and the milk-and-beef herds was on butterfat production, the data for these two groups appear in the same tables.

The costs and returns for the dairy and the milk-and-beef herds are for cows only. They neither include any feed or expense for the bull nor any credit for calves born. Due to the fact that calves were in some cases allowed to nurse for a short time, it was necessary to estimate their consumption of whole milk while nursing. It was assumed that the calves that were nursing received two 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 (including that sold, used in the house, and fed to livestock) by the average number of cows in the herd. Calculated in this manner, the butterfat production may be less than that obtained by dairy herd improvement associations because in the latter case no allowance is made for waste and shrinkage.

In comparing the dairy herds with the milk-and-beef herds, it will be noticed that, on the average, the cows in the dairy herds received twice as much grain and more roughage per cow than the cows in the milk-and-beef herds. In 1935 the dairy cows produced an average of 49 pounds of butterfat more than the milk-and-beef cows. Over 40 per cent more man labor was used per cow in the dairy herds.

In 1935 the gain per milk-and-beef cow was approximately the same as that for a dairy cow. However, a dairy cow provided a market for considerably more labor and feed than did a milk-and-beef cow. The return over feed cost per dairy cow was one-third larger than that per milk-and-beef cow. It is interesting to note that the largest gain and the largest loss occurred in the dairy herds. The two herds with the highest gains received the most concentrates and produced the most butterfat per cow.

Other Cattle: Other cattle include all cattle except the cows. This class represents, primarily, the heifers being raised for milking herd replacements although in some cases one or more calves being fattened for sale or home butchering also are included.

All Cattle: Expenses and returns per animal of all cattle, including cows and other cattle, are presented. In these statements any milk used by calves is included in the feed and in the credit for dairy products fed to livestock. The dairy cattle received more grain and roughage and were given more hours of care than were the milk-and-beef cattle. The gain per animal unit was larger for milk-and-beef cattle than for dairy cattle. The return over feed costs was larger for dairy cattle than for milk-and-beef cattle.

Sheep

In the tables for sheep, the number of head is the average number of mature head for a year when two lambs up to six months of age are considered equal to 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

Spring or early summer litters of pigs were farrowed on seven farms, fall litters only on four farms and both spring and fall litters on eight farms. 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. Generally speaking, the swine enterprise was very profitable on these farms in 1935.

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. Portable brooder houses were considered as equipment in arriving at the costs for shelter and equipment. 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.

Work Horses

Average costs per horse and per hour of horse work are presented. As tractors were used for drawbar power on some of the farms, averages are presented both for the tractor and the non-tractor farms. There was little difference between the tractor and the non-tractor farms in the cost per hour of horse work. The cost per horse was higher on the tractor farms than on the non-tractor farms but the horses were used enough more hours so that the cost per hour was practically the same.

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 twenty cents per hour. The use of the automobile, truck and horses in repairing or servicing is charged at the rates found on the farm involved. 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 twenty 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 also greasing when it was done at a service station. 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																			
Farm no.	Lbs. B.F.	Pounds of Feed								Pasture days	Hours		Total Nutrients Fed*		Price received per lb. B.F. cents	Value of Dairy Products			
		Corn grain	Small grain conc.	Other hay	Legume hay	Other hay	Fodder and stover	Silage	Total conc.		Total roughage*	Man	Horse	Per lb. cow		Per lb. B.F.	Sold	Used	Fed
Dairy Herds																			
229	273	303	104	1155	2862	-	-	10841	1562	6476	129	88.1	4.2	4372	16.0	34.4	\$81.55	\$9.91	\$13.51
152	345	423	680	831	1406	1218	673	3804	1934	4565	98	174.8	5.5	3591	10.4	30.7	100.76	3.80	11.96
212	204	83	794	166	1118	572	-	7438	1043	4169	141	121.7	2.8	2873	14.1	34.4	62.89	5.08	11.19
162	257	33	632	703	1624	270	346	10997	1368	5906	157	163.7	4.4	3868	15.0	31.5	74.49	3.03	17.45
202	258	-	684	187	3876	-	-	6922	871	6183	133	114.6	1.7	3749	14.5	33.1	77.47	3.82	14.20
142	171	-	-	88	1552	91	-	8206	88	4378	132	109.1	5.0	2273	13.3	34.4	53.97	3.71	8.64
041	163	-	165	62	708	749	829	6177	227	4345	147	142.0	1.9	2273	13.9	33.3	47.69	6.02	10.87
182	193	8	435	143	1825	333	311	5750	586	4386	150	118.0	-	2605	13.5	33.9	59.28	4.01	9.97
131	200	157	595	179	1765	386	-	7657	931	4703	121	135.2	4.2	3047	15.2	31.9	57.82	3.06	12.34
029	178	202	120	76	1243	530	59	7771	398	4422	150	172.3	4.7	2590	14.5	35.0	53.59	4.64	14.31
124	164	-	-	-	414	119	55	6095	-	2620	153	208.7	4.8	1311	8.0	30.8	43.72	6.93	10.53
172	174	2	343	76	1071	212	-	4074	421	2641	159	128.3	13.3	1641	9.4	30.7	45.83	3.21	9.87
192	139	-	276	111	1642	770	-	5193	387	4144	139	159.6	8.0	2421	17.4	31.7	35.65	4.29	12.89
Avg. 209 93 371 291 1624 404 175 6994 755 4534 139 141.2 4.7 2816 13.5 32.8 61.13 4.73 12.14																			
Milk-and-Beef Herds																			
134	164	-	-	-	426	459	355	5378	-	3033	140	114.3	1.0	1431	8.7	38.0	49.45	3.62	14.71
132	155	-	378	209	1243	637	-	6071	587	3904	168	88.2	1.0	2375	15.3	33.4	45.36	3.54	8.96
027	148	-	94	83	742	567	416	5470	177	3548	129	73.1	4.8	1880	12.7	30.8	37.06	3.88	13.84
122	148	48	237	81	1082	-	184	5394	366	3064	152	132.2	6.4	1822	12.3	32.4	39.50	2.00	11.76
125	151	374	595	144	2408	85	1098	4890	1113	5221	137	93.6	1.1	3307	21.9	35.5	46.26	4.56	8.90
039	159	43	-	-	1627	912	279	5690	43	4714	155	100.1	2.0	2356	14.8	33.3	48.21	3.03	8.40
126	129	34	320	-	4022	-	-	2406	354	4824	149	85.0	1.3	2724	21.1	33.7	38.12	1.51	9.65
Avg. 150 71 232 74 1650 380 333 5043 377 4044 147 98.1 2.5 2271 15.3 33.9 43.42 3.16 10.89																			

*Exclusive of pasture.

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

Cost and Return per Cow

Farm No.	Feed	Man labor	Horse work	Shelter	Equip-ment	Inter-est	Misc. cash	Depre- ciation	Total cost	Manure credit	Appre- ciation	Total credit	Net cost	Dairy products	Gain	Return over feed	Return per hour
<u>Dairy Herds</u>																	
229	\$55.09	\$17.63	\$.35	\$8.86	\$5.44	\$2.71	\$.92	\$ --	\$91.00	\$4.51	\$15.45	\$19.96	\$71.04	\$104.97	\$33.93	\$65.33	\$.59
152	41.23	34.96	.54	12.63	4.07	2.57	3.12	--	99.12	3.58	4.80	8.38	90.74	116.52	25.78	80.09	.35
212	30.27	24.34	.21	4.55	4.07	2.49	.21	1.48	67.62	2.63	--	2.63	64.99	79.16	14.17	47.41	.32
162	45.96	32.75	.66	14.99	2.82	2.22	1.34	--	100.74	3.75	16.03	19.78	80.96	94.97	14.01	65.04	.29
202	38.56	22.92	.16	7.27	3.57	2.32	2.02	10.12	86.94	4.22	--	4.22	82.72	95.49	12.77	46.81	.31
142	24.03	21.83	.52	7.05	6.86	2.03	.55	--	62.87	2.25	4.38	6.63	56.24	66.32	10.08	46.67	.29
041	18.94	28.41	.15	9.44	2.61	2.50	.33	--	62.38	1.98	1.54	3.52	58.86	64.58	5.72	47.18	.24
182	28.33	23.60	--	8.60	3.48	2.38	.79	3.16	70.34	2.63	--	2.63	67.71	73.26	5.55	41.77	.25
131	27.79	27.04	.35	8.38	4.02	2.74	.98	2.44	73.74	3.00	--	3.00	70.74	73.22	2.48	42.99	.22
029	24.35	34.44	.43	7.57	3.82	2.03	.66	.54	73.84	2.37	--	2.37	71.47	72.54	1.07	47.65	.21
124	16.12	41.75	.36	6.39	2.38	2.77	1.86	--	71.63	1.11	7.93	9.04	62.59	61.18	-1.41	52.99	.19
172	17.86	25.66	.69	4.88	2.06	2.22	1.74	12.06	67.17	1.62	--	1.62	65.55	58.91	-6.64	28.99	.15
192	25.00	31.92	.63	15.16	5.40	2.27	1.02	--	81.40	2.43	6.38	8.81	72.59	52.83	-19.76	34.21	.08
Avg.	30.27	28.25	.39	8.91	3.89	2.40	1.20	--	75.31	2.77	2.06	4.83	70.48	78.00	7.52	49.79	.25

Milk-and-Beef Herds

134	14.59	22.85	.12	5.26	1.86	1.81	1.74	--	48.23	1.25	.75	2.00	46.23	67.78	21.55	53.94	.40
132	27.17	17.63	.08	5.06	2.82	1.24	.22	--	54.22	2.34	11.71	14.05	40.17	57.86	17.69	42.40	.40
027	18.70	14.61	.34	5.77	1.52	1.92	.22	--	43.08	1.74	1.17	2.91	40.17	54.78	14.61	37.25	.40
122	18.00	26.44	.42	2.67	3.07	1.59	.71	--	52.90	1.69	1.61	3.30	49.60	53.26	3.66	36.87	.23
125	33.41	18.72	.12	11.90	1.92	1.98	.43	--	68.48	3.44	5.94	9.38	59.10	59.72	.62	32.25	.21
039	23.11	20.01	.21	6.06	13.36	1.97	.18	--	64.90	2.33	2.91	5.24	59.66	59.64	-.02	39.44	.20
126	22.86	16.99	.11	4.17	2.62	2.12	1.75	5.57	56.19	3.41	--	3.41	52.78	49.28	-3.50	20.85	.16
Avg.	22.55	19.61	.20	5.84	3.88	1.80	.75	--	54.63	2.32	2.64	4.96	49.67	57.47	7.80	37.56	.28

Factors of Cost per Head of Other Cattle

Farm no.	Pounds of Feed											Pasture days	Hours	
	Corn	Small grain	Other conc.	Legume hay	Other hay	Fodder & stover	Silage	Total conc.	Total roughage	Whole milk	Skim- milk		Man	Horse
Dairy Herds														
182	-	91	3	638	593	49	2839	94	2226	180	1473	127	7.4	--
124	9	-	-	354	62	119	3738	9	1781	38	2296	144	21.5	1.0
202	-	90	8	1127	-	135	1495	98	1760	430	784	177	18.6	.4
029	36	151	3	334	177	37	3004	190	1549	424	1496	126	20.4	2.4
212	-	208	5	250	313	238	2780	213	1728	233	1952	66	16.6	.1
142	-	14	209	210	-	-	4336	223	1655	110	1672	134	12.3	3.1
041	-	139	-	415	343	187	3349	139	2061	119	1684	141	16.7	.7
152	46	571	100	1095	380	236	1156	717	2096	263	2552	67	22.1	.7
172	-	261	4	587	111	-	2236	265	1443	273	1971	105	21.0	1.9
131	30	386	37	648	179	-	3909	453	2130	318	3291	158	25.0	2.2
162	-	273	15	1208	226	176	4566	288	3132	326	2593	62	29.9	1.4
229	20	249	34	957	-	-	4110	303	2327	142	1462	136	7.5	.7
192	-	317	14	416	378	-	1617	331	1333	269	1462	74	17.4	3.1
Avg.	11	211	33	634	212	91	3010	255	1940	240	1899	117	18.2	1.4

<u>Milk-and-Beef Herds</u>														
125	413	90	4	507	59	765	2762	507	2252	96	947	97	9.6	.4
132	344	161	30	142	14	843	2276	535	1758	95	590	144	5.9	.5
126	-	37	3	1999	-	-	851	40	2283	187	626	136	7.7	.7
122	144	191	14	838	-	284	3222	349	2196	353	954	11	15.3	2.5
039	165	12	-	541	532	375	2295	177	2213	106	1157	135	8.7	1.0
134	-	82	-	167	168	819	3539	82	2334	276	804	144	11.0	.7
027	-	163	-	437	413	120	2273	163	1728	879	908	107	18.7	2.8
Avg.	152	105	7	662	169	458	2460	264	2109	285	855	111	11.0	1.2

Cost and Return per Head of Other Cattle

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure	Net expense	Value of product	Gain	Return over feed	Return per man hour
<u>Dairy Herds</u>														
182	\$16.10	\$1.49	\$ -	\$3.65	\$.05	\$1.00	\$.09	\$22.38	\$1.41	\$20.97	\$29.80	\$8.83	\$13.70	\$1.39
124	15.12	4.31	.08	3.71	.21	1.44	.31	25.18	1.22	23.96	29.28	5.32	14.16	.45
202	18.49	3.74	.04	2.32	.46	1.36	.26	26.67	1.33	25.34	28.98	3.64	10.49	.39
029	17.63	4.07	.22	6.12	.44	1.15	.21	29.84	1.18	28.66	32.27	3.61	14.64	.38
212	16.29	3.32	.01	3.92	.19	1.38	.14	25.25	1.26	23.99	26.94	2.95	10.65	.38
142	16.60	2.46	.32	3.76	.04	.96	.11	24.25	1.21	23.04	25.89	2.85	9.29	.43
041	16.21	3.34	.05	5.13	-	1.03	.61	26.37	1.34	25.03	26.19	1.16	9.98	.13
152	24.72	4.43	.06	6.99	.31	1.23	.35	38.09	2.17	35.92	36.68	.76	11.96	.23
172	17.61	4.20	.10	3.21	.54	1.15	.07	26.88	1.33	25.55	26.22	.67	8.61	.61
131	26.15	4.98	.18	5.54	.29	2.37	.49	40.00	1.99	38.01	37.71	-.30	11.56	.19
162	24.25	5.97	.21	12.40	.11	2.30	.54	45.78	2.27	43.51	41.21	-2.30	16.96	.12
229	20.02	1.50	.05	5.72	.01	1.24	.20	28.74	1.71	27.03	17.10	-9.93	-2.91	None
192	17.02	3.47	.24	9.02	.19	1.23	.08	31.25	1.17	30.08	17.17	-12.91	.14	None
Avg.	18.94	3.64	.12	5.50	.22	1.37	.26	30.05	1.51	28.54	28.88	.34	9.94	.22

<u>Milk-and-Beef Herds</u>														
125	17.41	1.93	.05	3.68	.04	1.74	.14	24.99	1.48	23.51	35.98	12.47	18.57	1.49
132	14.82	1.19	.04	4.25	.03	.88	.09	21.30	1.13	20.17	31.81	11.64	16.99	2.16
126	13.89	1.54	.06	1.52	.14	1.10	.15	18.40	1.72	16.68	22.12	5.44	8.24	.90
122	18.03	3.06	.16	1.18	.02	.92	.09	23.46	1.57	21.89	23.68	1.79	5.65	.32
039	13.40	1.75	.09	11.53	.10	.89	.06	27.82	1.34	26.48	23.84	-2.64	10.44	None
134	18.43	2.21	.07	7.94	.32	1.29	.11	30.37	1.13	29.24	26.45	-2.79	8.01	None
027	25.46	3.72	.20	7.63	.32	.97	.11	38.41	1.24	37.17	28.73	-8.44	3.27	None
Avg.	17.35	2.20	.09	5.39	.14	1.11	.11	26.39	1.37	25.02	27.52	2.50	10.17	.43

Factors of Cost per Animal Unit of All Cattle

Farm no.	Pounds of Feed										Pasture days	Hours		
	Corn	Small grain	Mill- feeds	Legume hay	Other hay	Fodder & stover	Silage	Milk	Skim- milk	Total conc.*		Total roughage ⁺	Man	Horse
Dairy Herds														
152	323	786	421	1579	1064	601	3306	141	2687	2001	4346	105	135.9	4.3
212	54	655	111	894	580	158	6678	154	1292	1061	3858	136	90.1	1.9
202	-	530	23	3371	-	81	5711	257	1146	787	5356	198	90.9	1.4
182	5	340	93	1605	831	231	5642	127	1043	633	4548	185	79.8	-
229	180	278	581	2383	-	-	9456	126	1305	1277	5535	190	53.8	2.8
142	-	9	190	1172	61	-	8221	69	1048	385	3973	173	80.9	5.3
162	20	590	450	1878	312	342	10131	233	1851	1407	5909	143	123.6	3.7
124	10	-	-	558	121	150	6672	40	2405	417	3053	220	116.9	3.2
041	-	196	42	729	713	669	6196	73	1038	423	4176	185	105.3	1.7
029	159	171	53	894	621	62	7088	251	883	572	3940	177	129.8	4.7
131	127	582	147	1609	372	-	7608	183	1891	1202	4517	176	109.0	4.2
172	1	410	49	1105	215	-	4202	212	1535	752	2721	177	93.8	9.5
192	-	427	71	1192	498	-	4219	236	1283	751	3096	140	101.3	7.0
Aver.	68	383	172	1459	414	176	6548	162	1493	899	4233	170	100.9	3.8
Milk-and-Beef Herds														
132	397	342	120	676	267	972	5125	110	679	991	3623	235	43.2	1.0
125	612	363	68	1626	113	1316	5170	103	1021	1230	4778	165	52.3	1.0
027	-	120	31	761	607	373	5208	381	590	313	3477	146	64.5	4.9
134	-	90	-	375	390	1056	6288	302	879	287	3917	221	63.4	1.2
122	150	295	12	1318	-	345	5750	303	821	644	3580	180	86.1	5.7
126	18	204	3	3964	-	-	2054	172	576	350	4649	204	52.0	1.3
039	164	10	-	1386	970	476	5186	90	979	352	4561	203	64.4	2.9
Avg.	192	203	33	1444	335	648	4969	209	792	595	4084	193	60.8	2.6

*Total concentrates includes corn, small grain, millfeeds, and one-sixth of weight of milk and skimmilk.

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

Cost and Return per Animal Unit of All Cattle

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 man hr.
											Live-stock	Dairy	Total			
<u>Dairy Herds</u>																
152	\$42.35	\$27.06	\$.42	\$11.78	\$3.03	\$2.48	\$2.39	\$89.51	\$3.69	\$85.82	\$23.04	\$82.28	\$105.32	\$19.50	\$62.97	\$.34
212	30.47	18.02	.14	5.55	2.78	2.53	.23	59.72	2.54	57.18	16.86	51.49	68.35	11.17	37.83	.32
202	37.87	18.18	.13	6.62	2.76	2.43	1.58	69.57	3.73	65.84	10.26	66.46	76.72	10.88	38.85	.32
182	29.29	15.96	-	8.02	2.24	2.21	.56	58.28	2.66	55.62	19.10	46.28	65.38	9.76	36.09	.32
229	47.28	10.75	.24	9.84	2.92	2.55	.66	74.24	3.93	70.31	23.51	56.05	79.56	9.25	32.28	.37
142	26.52	16.18	.55	7.08	4.62	1.96	.44	57.35	2.26	55.09	19.16	44.47	63.63	8.54	37.11	.31
162	46.03	24.72	.56	18.22	1.84	3.03	1.23	95.63	3.96	91.67	39.43	59.35	98.78	7.11	52.75	.26
124	23.14	23.38	.24	6.77	1.30	2.76	1.16	58.75	1.78	56.97	34.26	27.65	61.91	4.94	38.77	.24
041	22.66	21.06	.13	9.48	1.75	2.30	.60	57.98	2.15	55.83	17.17	43.20	60.37	4.54	37.71	.24
029	27.07	25.97	.42	8.79	2.87	2.05	.57	67.74	2.31	65.43	18.67	49.62	68.29	2.86	41.22	.22
131	34.49	21.80	.35	9.05	2.93	3.28	.97	72.92	3.25	69.67	19.97	51.27	71.24	1.57	36.75	.21
172	24.51	18.77	.49	5.45	1.66	2.24	1.11	54.23	2.02	52.21	12.96	35.58	48.54	-3.67	24.03	.16
192	28.42	20.26	.55	16.13	3.07	2.30	.62	71.35	2.34	69.01	18.51	28.48	46.99	-22.02	18.57	-
Avg.	32.31	20.16	.33	9.45	2.60	2.47	.93	68.25	2.82	65.43	20.99	49.40	70.39	4.96	38.08	.25
<u>Milk-and-Beef Herds</u>																
132	28.28	8.64	.07	6.98	1.20	1.53	.20	46.90	2.27	44.63	41.48	23.86	65.34	20.71	37.06	.68
125	33.75	10.46	.11	9.29	.90	2.77	.35	57.63	3.14	54.49	41.48	26.75	68.23	13.74	34.48	.46
027	25.48	12.90	.34	7.76	1.31	1.90	.22	49.91	1.88	48.03	13.36	42.28	55.64	7.61	30.16	.32
134	26.72	12.69	.13	11.05	1.18	2.23	.90	54.90	1.80	53.10	29.26	30.46	59.72	6.62	33.00	.30
122	25.45	17.23	.37	2.49	1.71	1.67	.47	49.39	2.28	47.11	21.26	29.41	50.67	3.56	25.22	.24
126	24.86	10.40	.11	3.60	1.51	2.14	1.06	43.68	3.39	40.29	17.42	26.03	43.45	3.16	18.59	.26
039	24.50	12.89	.20	13.19	7.70	1.88	.15	60.51	2.46	58.05	21.79	34.01	55.80	-2.25	31.30	.16
Avg.	27.00	12.17	.19	7.77	2.22	2.02	.48	51.85	2.46	49.39	26.58	30.40	56.98	7.59	29.98	.32

Factors of Cost and Return for Sheep

Farm no.	Pounds of Feed					Grain	Pasture days	Hours		Fleece weight lbs.	Per cent of		Per cent lamb crop
	Legume hay	Other hay	Fodder & stover	Silage	Total roughage*			Man	Horse		Death Sheep	Loss Lambs	
212	18	15	-	131	77	-	171	1.5	-	8.9	13	0	96
202	84	-	-	160	137	22	108	5.0	.1	9.6	7	40	100
041	61	-	-	253	145	7	181	1.7	.2	7.0	8	19	132
027	60	-	-	-	60	58	161	2.0	.5	10.0	2	8	76
126	204	-	-	-	204	39	157	2.8	.1	9.5	5	26	77
134	110	90	-	-	200	-	119	1.5	.1	5.9	7	35	93
132	63	84	-	-	147	1	177	2.4	.1	8.5	19	27	114
029	32	70	24	446	275	-	161	2.2	.6	6.8	9	8	78
131	188	55	-	128	286	46	170	3.1	.5	7.9	26	38	68
172	141	-	-	284	236	46	161	4.2	.8	7.5	14	14	62
182	-	-	-	434	145	-	159	2.1	-	6.4	12	17	50
142	-	-	-	1047	349	37	143	2.2	.7	11.3	0	0	0
Avg.	80	26	2	240	188	21	156	2.6	.3	8.3	10	19	86

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

Cost and Return per Sheep

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Production			Gain	Return over feed	Return per hour
											Sheep	Wool	Total			
212	\$.91	\$.30	\$ -	\$.61	\$.06	\$.22	\$.15	\$2.26	\$.03	\$2.23	\$5.06	\$1.79	\$6.85	\$4.62	\$5.94	\$3.24
202	1.28	1.01	.01	.05	.36	.21	.26	3.18	.09	3.09	4.67	2.47	7.14	4.05	5.86	1.01
041	1.54	.34	.01	.06	.09	.20	.23	2.47	.08	2.39	4.93	1.21	6.14	3.75	4.60	2.44
027	1.06	.40	.04	.33	.04	.23	.18	2.28	.08	2.20	3.34	2.03	5.37	3.17	4.31	1.00
126	1.63	.55	.01	.24	.03	.27	.19	2.92	.17	2.75	3.07	1.90	4.97	2.22	3.34	1.78
134	.89	.30	.02	-	.07	.22	.12	1.62	.11	1.51	2.48	.98	3.46	1.95	2.57	1.47
132	.93	.49	.01	.19	.05	.25	.17	2.08	.08	2.00	1.87	1.55	3.42	1.42	2.50	.78
029	1.48	.44	.06	1.74	.01	.24	.16	4.13	.11	4.02	3.02	1.38	4.40	.38	2.92	.38
131	2.32	.61	.05	.03	.15	.27	.19	3.62	.20	3.42	1.71	1.78	3.49	.07	1.17	.18
172	1.70	.85	.04	.83	.13	.37	.14	4.06	.17	3.89	1.30	1.63	2.93	-.96	1.23	None
182	1.56	.43	-	2.48	.11	.29	.15	5.02	.06	4.96	1.77	1.34	3.11	-1.85	1.55	None
142	3.43	.44	.07	.49	.31	.28	.20	5.22	.15	5.07	-	2.68	2.68	-2.39	-.76	None
Avg.	1.56	.51	.03	.59	.12	.25	.18	3.24	.11	3.13	2.77	1.73	4.50	1.37	2.94	.72

Factors of Cost and Return for Hogs

Farm no.	Pounds produced	Pounds of Feed					Pasture days	Hours		Pigs per litter	Average market weight	Selling price per 100 lb.
		Corn	Small grain	Mill feeds	Total conc.	Skim milk equivalent*		Man	Horse			
125	7687	268	70	-	338	247	22	1.5	-	6.0	241	\$9.00
132	12240	204	124	12	340	252	36	1.7	.1	5.2	266	8.79
182	11609	235	130	2	367	520	30	1.2	.1	4.7	223	8.54
142	13083	160	272	18	450	435	28	1.3	.2	7.2	303	9.09
202	15675	206	97	13	316	1038	21	2.9	.1	6.2	335	8.96
039	6116	290	75	-	365	340	38	2.8	.4	5.8	161	9.01
134	5545	173	200	-	373	397	8	2.8	-	5.5	242	8.98
212	10731	274	110	4	388	461	28	2.9	.9	6.2	184	8.53
131	10865	171	128	21	320	1204	34	2.9	.2	8.0	236	9.87
126	5990	261	114	17	392	482	40	4.7	.4	4.5	208	9.34
229	6350	310	60	28	398	594	26	2.2	.8	5.4	191	8.41
192	12672	220	181	21	422	159	32	3.1	.2	6.0	236	9.42
162	20492	299	165	27	491	356	27	2.3	.2	7.2	266	9.13
041	9200	278	161	34	473	574	42	2.8	.2	6.5	211	9.15
029	7925	185	169	38	392	952	20	4.4	.5	4.3	198	8.02
152	664	282	38	3	323	699	-	4.3	.7	8.0	227	9.27
172	13888	296	194	1	471	1222	35	3.4	.3	4.4	286	9.28
027	9975	179	329	24	532	769	25	3.2	.2	5.1	258	9.02
122	4367	194	276	62	532	646	26	4.2	.8	5.7	199	9.00
Avg.	9741	236	151	17	404	597	27	2.9	.3	5.9	235	8.99

*Skim milk and buttermilk plus ten times weight of tankage.

Cost and Returns per 100 Pounds of Hogs Produced

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	Returns over feed
125	\$3.78	\$.29	\$ -	\$.33	\$.04	\$.14	\$.08	\$4.66	\$.26	\$4.40	\$9.00	\$4.60	\$5.22
132	3.98	.34	.01	.65	.06	.10	.01	5.15	.26	4.89	8.79	3.90	4.81
182	4.45	.24	-	.40	.03	.16	-	5.28	.32	4.96	8.54	3.58	4.09
142	4.99	.26	.02	.13	.03	.10	.13	5.66	.37	5.29	9.09	3.80	4.10
202	4.75	.57	.01	.13	.10	.19	.05	5.80	.39	5.41	8.96	3.55	4.21
039	4.32	.55	.04	.62	.11	.12	-	5.76	.29	5.47	9.01	3.54	4.69
134	4.45	.56	.01	.45	.12	.13	.10	5.82	.31	5.51	8.98	3.47	4.54
212	4.91	.59	.06	.19	.02	.17	.01	5.95	.33	5.62	8.53	2.91	3.62
131	5.04	.59	.02	.14	.12	.10	.10	6.11	.43	5.68	9.87	4.19	4.83
126	4.57	.95	.04	.17	.13	.22	.01	6.09	.34	5.75	9.34	3.59	4.76
229	5.00	.44	.07	.39	.08	.24	.02	6.24	.38	5.86	8.41	2.55	3.41
192	5.00	.61	.02	.27	.04	.10	.12	6.16	.30	5.86	9.42	3.56	4.42
162	5.18	.47	.03	.14	.27	.11	.08	6.28	.38	5.90	9.13	3.23	3.95
041	5.51	.55	.02	.01	.11	.13	.10	6.43	.41	6.02	9.15	3.13	3.64
029	5.23	.88	.04	.06	.24	.31	.02	6.78	.43	6.35	8.02	1.67	2.79
152	3.55	.85	.07	-	1.86	.43	.09	6.85	.30	6.55	8.99	2.44	5.44
172	6.10	.68	.02	.14	.21	.16	.01	7.32	.53	6.79	9.28	2.49	3.18
027	6.31	.64	.02	.27	.04	.12	.01	7.41	.48	6.93	9.02	2.09	2.71
122	6.67	.84	.05	-	.09	.39	.01	8.05	.49	7.56	9.00	1.44	2.33
Avg.	4.94	.57	.03	.24	.19	.18	.05	6.20	.37	5.83	8.99	3.16	4.05

Factors of Cost and Return per 100 Hens

Farm no.	Size of Flock		Pounds of Feed								Hours		Eggs per hen	Per Doz. Eggs	
	Laying hens	Others	Corn	Small grain	Bran & middlings	Com. feeds	Total conc.	Meat scrap & tankage	Skim-milk	Skimmilk equivalent*	Man	Horse		Cost, cents	Selling price, cents
269	194	115	5127	2349	1444	232	9152	618	8771	19277	279	9.4	174	15.7	24.0
144	163	102	4083	5333	1411	307	11139	858	11270	25856	211	11.2	148	15.9	24.7
156	114	129	2815	7010	-	210	10035	-	4654	4654	241	9.2	121	12.4	20.8
251	78	32	1651	7802	-	256	9709	-	2178	2178	329	2.6	112	16.2	19.5
146	83	65	4632	2731	2940	2965	13268	831	2072	16199	342	8.7	162	18.3	22.8
329	133	105	3122	4929	226	3256	11533	-	3938	3938	285	1.5	136	18.7	22.8
259	66	49	3936	12521	606	909	17972	-	4592	4592	520	8.0	181	22.0	24.3
289	523	207	2386	3338	2373	421	8518	726	4080	16422	220	15.8	109	19.5	22.5
309	76	61	1179	8394	2526	789	12888	855	2942	17477	561	31.6	127	20.8	23.0
346	125	-	717	4975	-	120	5812	-	16410	16410	114	9.2	106	19.8	21.5
279	157	112	2811	3230	191	6608	12840	127	1243	3402	401	10.5	120	22.2	22.3
239	55	11	3054	2938	909	-	6901	300	10893	15993	261	7.7	87	20.6	20.0
241	106	77	8189	2830	-	1547	12566	-	8260	8260	346	13.7	102	24.6	22.6
242	76	71	1105	7438	395	1053	9991	258	-	4386	200	5.9	89	23.9	23.7
248	105	79	4980	4394	857	2983	13214	248	17821	22037	382	11.0	100	29.5	23.5
143	71	73	1997	8992	1408	2303	14700	704	6834	18802	362	8.8	97	30.8	24.2
243	113	78	773	8117	88	973	9951	-	4183	4183	323	2.9	88	36.7	20.6
299	50	66	5152	3904	800	3400	13256	200	6262	9662	415	1.0	89	32.8	22.3
249	59	62	3925	9942	2007	549	16423	678	-	11526	460	1.7	113	32.6	23.6
Avg.	124	79	3244	5851	957	1520	11572	337	6126	11855	329	9.0	119	22.8	22.6

*Skimmilk plus 17 times meat scrap and tankage.

Cost and Return per 100 Hens

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			
269	\$144.65	\$55.83	\$.92	\$23.20	\$40.39	\$2.89	\$12.70	\$280.58	\$9.06	\$271.52	\$69.71	\$344.42	\$414.13	\$142.61	\$269.48	\$.71
144	168.07	42.21	.79	30.67	7.16	2.96	8.36	260.22	11.61	248.61	82.57	297.83	380.40	131.79	212.33	.82
156	128.97	48.29	.95	4.39	14.58	3.85	.58	201.61	7.14	194.47	111.79	203.16	314.95	120.48	185.98	.70
251	116.90	65.77	.28	6.41	7.84	3.95	1.77	202.92	6.56	196.36	81.59	186.26	267.85	71.49	150.95	.42
146	202.77	68.37	.80	14.46	30.66	3.48	25.67	346.21	11.66	334.55	103.26	297.12	400.38	65.83	177.61	.39
329	180.44	57.03	.11	15.04	16.30	3.18	16.23	288.33	8.96	279.37	77.23	239.12	316.35	36.98	135.91	.33
259	238.53	103.94	.83	30.30	36.39	4.18	50.84	465.01	8.56	456.45	132.79	355.23	488.02	31.57	249.49	.26
289	131.27	44.09	.82	9.56	10.62	2.24	5.77	204.37	8.02	196.35	21.80	203.71	225.51	29.16	94.24	.33
309	181.51	112.24	2.50	19.74	29.67	3.97	38.28	387.91	10.94	376.97	163.54	229.30	392.84	15.87	211.33	.23
346	99.12	22.76	.76	8.00	8.97	2.63	3.90	146.14	6.61	139.53	-37.94	187.48	149.54	10.01	50.42	.29
279	220.47	80.26	1.59	63.69	7.84	4.50	6.01	384.36	10.58	373.78	149.01	218.07	367.08	-6.70	146.61	.18
239	110.33	52.27	.51	-	11.78	3.37	12.56	190.82	7.22	183.60	32.62	143.45	176.07	-7.53	65.74	.17
241	170.86	69.15	1.03	9.43	15.91	3.49	6.58	276.45	9.85	266.60	52.39	189.16	241.55	-25.05	70.69	.13
242	153.63	39.94	.65	39.47	33.13	3.67	24.92	295.41	7.13	288.28	99.93	162.77	262.70	-25.58	109.07	.07
248	233.31	76.38	.93	14.29	20.87	3.31	26.16	375.25	13.16	362.09	89.90	191.72	281.62	-80.47	48.31	None
148	236.06	72.39	.70	14.09	19.45	4.06	17.66	364.41	12.76	351.65	76.90	184.73	261.63	-90.02	25.57	None
243	146.80	64.56	.26	17.70	12.85	2.94	7.92	253.03	7.33	245.70	-12.96	149.97	137.01	-108.69	-9.79	None
299	232.80	83.10	.08	10.00	22.74	4.72	23.18	376.62	10.98	365.64	79.24	158.06	237.30	-128.34	4.50	None
249	242.95	92.03	.14	21.18	34.31	6.03	40.68	437.32	12.08	425.24	79.93	208.85	288.78	-136.46	45.83	None
Avg.	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

Cost of Horse Work per Horse																		
Farm no.	Grain lb.	Hay lb.	Silage lb.	Pasture days	Man hr.	Feed	Man labor	Shelter	Equip-ment	Interest at 5%	Misc. cash	Depre-ciation	Total cost	Manure credit	Net cost	Hours worked	Cost per hour	Crop acres
172*	1855	3663	901	83	88.5	\$36.18	\$17.70	\$7.59	\$4.81	\$9.13	\$.16	\$ -	\$75.57	\$25.89 ⁺	\$49.68	895	5.26	54
122*	2637	4626	322	68	100.8	45.05	20.16	4.40	4.34	1.28	.65	4.93	80.81	4.37	76.44	1157	6.6	49
027*	2945	2235	-	67	32.1	39.91	6.43	8.49	3.72	4.33	.21	6.67	69.76	3.22	66.54	955	7.0	27
182*	2866	5910	-	44	35.9	51.42	7.12	7.04	4.47	6.46	.19	5.00	81.70	4.05	77.65	1113	7.0	24
132*	2724	3561	1457	80	47.0	45.27	9.40	5.43	5.00	4.71	.18	-	69.99	12.49 [†]	57.50	768	7.5	28
124	952	3850	1375	83	81.1	28.67	16.23	9.20	6.38	6.63	.19	-	67.30	2.55	64.75	861	7.5	15
212*	3494	4658	1210	63	68.2	47.77	13.64	8.45	5.65	5.25	1.54	10.00	92.30	3.99	88.31	1154	7.7	46
192	2611	2912	-	66	47.3	41.18	9.46	13.89	4.35	3.37	.26	14.86	87.37	3.16	84.21	1064	7.9	24
041	2061	1889	335	72	50.7	26.39	10.13	7.26	2.75	2.97	.96	2.54	53.00	2.20	50.80	633	8.0	15
229*	2412	2695	1925	84	33.6	43.51	6.72	11.45	5.36	7.25	1.73	-	76.02	3.74	72.28	871	8.3	34
131*	2470	2591	-	71	46.1	32.63	9.20	12.35	7.78	4.85	.22	16.73	83.76	2.95	80.81	953	8.5	37
126*	1107	6280	620	48	54.5	45.50	10.90	5.59	1.34	5.85	.98	8.00	78.16	5.20	72.96	828	8.8	24
029	2895	4840	293	69	57.4	51.18	11.48	8.63	6.07	4.08	2.05	5.63	89.12	4.79	84.33	932	9.1	19
202*	1872	3865	1941	76	67.5	42.36	13.50	8.04	5.53	5.37	1.32	12.82	88.94	3.93	85.01	894	9.5	46
152	2329	3590	1308	66	51.1	40.65	10.23	12.50	9.21	6.56	.74	-	79.89	10.03 [‡]	69.86	710	9.8	17
039*	3219	4548	-	92	40.9	47.59	8.18	15.70	3.63	2.97	.09	5.00	83.16	2.60	80.56	782	10.3	32
142*	1957	4658	1210	54	37.9	45.71	7.58	13.81	6.83	4.33	.65	8.69	87.60	3.89	83.71	807	10.4	46
134*	1331	2795	-	73	41.6	29.27	8.32	15.80	8.83	4.31	1.09	18.42	86.04	2.01	84.03	773	10.9	65
125*	1690	3186	2193	74	42.4	36.36	8.48	17.04	8.35	3.60	1.76	4.11	79.70	3.56	76.14	700	10.9	35
Avg. ^{1/}	2286	3808	794	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
Avg. ^{2/}	2327	3948	841	70	52.6	42.04	10.52	10.08	5.40	4.98	.77	7.17	80.96	5.85	75.11	904	8.3	39
Avg. ^{3/}	2170	3416	662	71	57.7	37.61	11.51	10.30	5.75	4.72	.84	4.61	75.34	4.55	70.79	840	8.4	18

*Farms on which tractors were used for drawbar work.

⁺Includes \$22.33 appreciation.

[†]Includes \$8.48 appreciation.

[‡]Includes \$5.97 appreciation.

^{1/} Average all farms.

^{2/} Average tractor farms.

^{3/} Average other farms.

Farm no.	Hours Worked per Year			Tractor Costs							Per 100 Hrs. Operation		
	Draw- bar	Belt	Total	Cost per Hour							Labor, hr.	Fuel, gal.	Oil, gal.
				Labor	Fuel & oil	Misc. cash	Use of a., tr. & horses*	Depre- ciation	Interest at 5%	Total cost			
<u>Two-Flow Tractors</u>													
289	961	215	1176	\$.011	\$.207	\$.055	\$.003	\$.068	\$.040	\$.384	5.5	204	6.0
248	513	182	695	.019	.271	.017	.001	.072	.028	.408	9.5	180	7.5
156	90	64	154	.051	.302	.083	.015	-	.008	.459	25.6	194	9.7
239	381	68	449	.031	.286	.030	.005	.089	.020	.461	15.6	187	6.7
Average	486	132	618	.028	.267	.046	.006	.057	.024	.428	14.1	191	7.5
<u>Three-Flow Tractors</u>													
259	395	160	555	.005	.171	.087	.002	.036	.035	.336	2.6	277	9.7
242	273	271	544	.011	.265	.017	-	.092	.034	.419	5.7	200	14.9
249	165	180	345	.044	.158	.031	.015	.145	.050	.443	22.0	250	8.1
346	397	72	469	.016	.283	.136	.001	.053	.052	.541	7.9	196	5.4
319	485	240	725	.040	.371	.139	.003	.067	.039	.659	20.0	289	6.4
251	335	199	534	.022	.306	.261	.008	-	.070	.667	11.2	268	6.0
329	199	157	356	.018	.444	.048	.001	.196	.058	.765	8.8	307	8.7
279	186	-	186	.013	.279	.135	-	.270	.128	.825	6.7	206	2.4
144	144	153	297	.026	.448	.985	.010	-.673 ⁺	.067	.863	13.1	277	13.6
Average	287	159	446	.022	.303	.204	.004	.021	.059	.613	10.9	252	8.4

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

⁺Appreciation resulting from extensive repairs.

Truck Costs								
Farm No.	Miles driven	Cost per Mile						Miles per gal. gasoline
		Labor	Gas & oil	Cash expenses	Depre- ciation	Interest at 5%	Total	
309	1000	\$ -	\$.012	\$.008	\$.010	\$.002	\$.032	15.4
319	12308	.001	.014	.004	.012	.002	.033	13.6
259	2426	.003	.011	.014	.007	.001	.036	17.0
249	4955	.001	.011	.015	.006	.003	.036	17.3
144	3655	.001	.014	.012	.007	.003	.037	12.9
248	6020	.009	.016	.015	.004	.002	.046	11.8
146	1194	.005	.013	.019	.009	.002	.048	11.9
279	8631	.003	.020	.009	.015	.003	.050	9.7
289	5613	.007	.033	.037	.002	.002	.081	4.9
251	1960	.002	.015	.013	.051	.019	.100	9.3
156	200	.016	.012	.081	-	.001	.110	15.4
243	1546	.003	.024	.082	.013	.002	.124	13.2
Average	4126	.004	.016	.026	.011	.004	.061	12.7

Farm no.	Miles driven*	Auto Costs					Miles per gal. gasoline	
		Labor	Gas & oil	Misc. cash	Depre- ciation	Interest at 5%		Total
248	8626	\$.001	\$.011	\$.004	\$.007	\$.002	\$.025	15.9
309	12547	.001	.014	.007	.003	.001	.026	13.7
249	16235	-	.011	.007	.011	.001	.030	16.5
239	3479	.003	.012	.009	.007	.001	.032	15.0
242	5088	.001	.018	.012	-	.002	.033	10.0
144	5628	.001	.013	.013	.004	.003	.034	14.5
241	7179	.001	.017	.011	.004	.001	.034	12.8
251	3716	.003	.010	.012	.007	.002	.034	15.5
259	8494	.001	.012	.018	.002	.001	.034	14.9
269	6838	-	.015	.014	.004	.001	.034	12.1
289	15116	.002	.012	.012	.007	.001	.034	14.1
299	6471	-	.015	.009	.012	.001	.037	12.1
279	5208	.001	.013	.010	.009	.004	.037	14.8
329	7355	.001	.011	.012	.012	.002	.038	15.3
146	6537	.001	.010	.013	.012	.002	.038	17.0
346	4395	-	.016	.014	.006	.002	.038	11.0
156	6642	.001	.011	.010	.023	.005	.050	16.0
243	3803	.003	.019	.042	.013	.004	.081	10.5
Average	7409	.001	.013	.013	.008	.002	.037	14.0

*Per automobile. More than one car was used on two farms.