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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 1936
on the

FARM ACCOUNTING ROUTE

in
WINONA COUNTY, MINNESOTA

By

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Mimeographed Report No. 85
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University Farm
St. Paul, Minnesota
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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 1936 was prepared.

METHODS OF COMPUTING AND PRESENTING DATA

The comparative costs and returns for each of the different classes of livestock maintained in 1936 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. 81, A Preliminary Report of Crop Production Costs in 1936 in Winona County, Minnesota.

Note: Completion of this project was made possible by workers supplied on Federal Students' Work Project, 1936-37, project number 39-100. Sponsor: University of 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 cooperator may quickly see how he compares with the other cooperators.

Cattle

Cows: The costs and returns 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.

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 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.

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

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. 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.

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								Total conc.	Total rough- age*	Pas- ture days	Hours		Total Nutrients Per cow	Fed [†] per lb. B.F.	Price per lb. B.F.	Value of Dairy Products		
		Corn grain	Small conc.	Other hay	Legume hay	Other hay	Fodder and stover	Silage	Man				Horse	Sold				Used	Fed	
142	205	-	306	432	2458	230	-	4607	738	4224	216	98.9	3.8	2617	12.8	36.6	\$68.02	\$3.24	\$14.18	
172	200	44	677	234	2885	-	-	3783	955	4146	181	105.1	6.2	2757	13.8	36.4	63.70	2.96	15.08	
031	177	-	242	31	1752	476	727	5287	273	4717	200	133.4	2.6	2471	13.9	36.7	55.06	7.04	16.90	
040	297	401	1226	148	2584	-	110	4083	1775	4055	186	182.0	10.1	3322	11.2	37.0	101.79	5.21	16.41	
229	241	138	1211	152	4760	-	-	11568	1501	8616	62	89.8	8.7	5464	22.5	36.6	77.41	8.83	16.20	
239	284	573	1446	547	2558	-	-	3642	2566	3772	199	198.5	4.2	2870	10.1	45.4	120.26	5.56	11.96	
122	176	38	88	34	3322	123	918	3816	160	5635	166	115.8	3.6	2913	16.6	37.5	58.38	2.04	13.76	
132	204	-	834	436	2978	-	-	10632	1270	6522	177	89.9	2.0	4163	20.4	38.0	70.41	4.63	13.70	
030	260	325	738	48	1313	598	860	8578	1111	5630	170	210.0	6.6	3574	13.7	35.7	87.21	3.69	16.14	
027	137	-	132	-	1876	229	260	5304	132	4133	167	60.0	5.4	2152	15.7	35.2	43.12	3.90	8.56	
182	180	-	199	234	895	2271	-	5993	433	5164	197	107.2	.8	2874	16.0	37.1	60.32	4.31	13.02	
202	203	14	1052	32	2727	241	-	6543	1098	5149	182	97.9	4.0	3400	16.9	36.6	68.08	3.07	14.35	
124	156	175	-	-	452	302	676	6337	175	3542	171	160.5	1.1	1780	11.4	36.0	49.12	4.54	15.59	
131	220	182	605	192	2863	39	-	5245	979	4650	171	158.6	4.5	3059	13.9	37.1	75.68	4.24	13.66	
029	173	-	183	39	2206	324	-	5701	222	4430	188	176.2	9.0	2398	13.6	36.5	55.84	3.93	14.24	
136	317	956	876	885	4590	-	767	8737	2717	8269	119	233.8	4.4	6133	19.3	35.3	103.94	6.05	22.22	
134	127	-	107	-	2565	250	-	1820	107	3422	133	106.6	1.2	1785	14.0	35.9	36.18	3.89	13.27	
152	249	217	1324	498	3665	194	857	5874	2039	6674	160	177.6	7.2	4728	19.0	35.7	82.66	4.33	14.68	
126	145	-	148	-	4787	-	-	4103	148	6155	182	103.4	.8	3221	22.2	36.0	45.85	1.86	13.39	
242	225	525	633	217	3689	304	-	4555	1375	5511	176	194.1	10.0	3891	17.0	35.2	76.26	1.84	15.41	
146	203	683	848	376	3219	-	1072	5236	1907	6036	189	119.6	4.1	4328	21.3	35.4	66.08	4.07	15.10	
232	172	21	412	41	6648	-	-	3376	474	7773	185	141.1	3.4	4277	24.9	34.6	51.13	1.66	16.89	
162	287	189	765	705	2910	284	-	11003	1659	6862	163	154.2	10.9	4628	16.1	34.7	92.32	3.78	23.22	
192	208	-	973	228	3901	925	-	5961	1201	6813	201	158.8	11.1	4291	20.6	34.9	64.00	5.39	17.37	
Avg.																				
1936	207	187	626	229	2983	283	260	5908	1042	5495	168	140.5	5.2	3462	16.5	36.5	69.73	4.17	15.22	
1935	189	86	323	214	1633	396	230	6311	623	4363	142	126.1	3.9	2625	14.1	33.1	54.93	4.18	11.70	

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

†Exclusive of pasture

Cost and Return per Cow

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Int.	Misc. cash	Depreci-ation	Total cost	Manure credit	Appreci-ation	Total credit	Net Dairy cost	Dairy products	Gain	Return over feed	Return per hour
142	\$31.43	\$19.78	\$.38	\$6.36	\$6.53	\$2.20	\$.20	\$ -	\$66.88	\$2.97	\$10.58	\$13.55	\$53.33	\$85.44	\$32.11	\$64.59	\$.52
172	32.89	21.02	.51	3.88	1.74	2.09	.31	-	62.44	3.19	8.07	11.26	51.18	81.74	30.56	56.92	.49
031	23.83	26.68	.13	8.59	2.10	2.78	.44	-	64.55	2.52	9.99	12.51	52.04	79.00	26.96	65.16	.40
040	41.52	36.40	.69	10.42	1.89	3.01	2.80	7.11	103.84	3.56	-	3.56	100.28	123.41	23.13	81.89	.33
229	53.61	17.96	.81	8.00	4.80	2.14	.91	-	88.23	5.76	2.98	8.74	79.49	102.44	22.95	51.81	.46
239	54.08	39.70	.40	4.25	16.16	3.31	2.53	-	120.43	3.36	.19	3.55	116.88	137.78	20.90	83.89	.31
122	26.97	23.16	.30	2.14	3.25	1.56	.30	-	57.68	3.37	.64	4.01	53.67	74.18	20.51	47.85	.38
132	43.81	17.98	.19	6.97	6.78	1.85	.60	-	78.18	4.40	3.40	7.80	70.38	88.74	18.36	48.33	.40
030	34.46	42.00	.70	8.13	4.66	2.86	1.64	-	94.45	3.18	1.50	4.68	89.77	107.04	17.27	74.08	.28
027	18.60	11.99	.31	4.24	1.56	1.81	.26	2.09	40.86	1.67	-	1.67	39.19	55.58	16.39	36.98	.47
182	27.19	21.46	.06	9.40	2.14	2.40	.46	1.74	64.85	2.46	-	2.46	62.39	78.25	15.86	51.06	.35
202	36.66	19.57	.36	6.77	4.78	2.23	1.31	1.54	73.22	3.55	-	3.55	69.67	85.50	15.83	48.84	.36
124	17.80	32.10	.10	5.39	3.15	2.39	.70	-	61.63	1.61	5.12	6.73	54.90	69.25	14.35	56.57	.29
131	32.10	31.71	.32	8.46	5.67	3.03	1.47	6.46	89.22	3.41	-	3.41	85.81	93.58	7.77	61.48	.25
029	21.54	35.24	.78	6.99	4.23	1.98	.59	-	71.35	2.58	1.79	4.37	66.98	74.01	7.03	54.26	.24
136	69.43	46.76	.51	5.79	5.74	3.34	3.20	-	134.77	6.78	2.15	8.93	125.84	132.21	6.37	64.93	.23
134	17.15	21.33	.13	6.61	3.13	1.72	.36	-	50.43	2.23	.20	2.43	48.00	53.34	5.34	36.39	.25
152	51.79	35.51	.89	11.65	3.30	2.30	2.43	-	107.87	5.26	6.14	11.40	96.47	101.67	5.20	56.02	.23
126	30.54	20.69	.06	3.69	2.14	2.12	1.03	1.56	61.83	4.06	-	4.06	57.77	61.10	3.33	30.56	.23
242	41.64	38.81	1.62	6.21	2.49	2.64	1.41	1.81	96.63	4.29	-	4.29	92.34	93.51	1.17	51.87	.21
146	54.44	23.91	.27	3.80	2.10	3.51	2.61	1.42	92.06	4.91	-	4.91	87.15	85.25	-1.90	30.81	.18
232	37.83	28.22	.31	7.30	1.77	2.42	.23	-	78.08	5.51	.48	5.99	72.09	69.68	-2.41	32.33	.18
162	54.56	30.85	1.55	16.65	3.33	2.58	2.02	17.41	128.95	4.77	-	4.77	124.18	119.32	-4.86	64.76	.17
192	45.26	31.75	1.11	12.19	4.10	2.10	1.93	2.09	100.53	4.65	-	4.65	95.88	86.76	-9.12	41.50	.14
Avg.																	
1936	37.46	28.11	.52	7.25	4.06	2.43	1.24	-	81.07	3.75	.42	4.17	76.90	89.12	12.22	52.08	.29
1935	27.57	25.23	.32	7.83	3.89	2.19	1.04	-	68.07	2.61	2.26	4.87	63.20	70.81	7.61	45.50	.26

Factors of Cost per Head of Other Cattle

Farm no.	Pounds of Feed						Total conc.	Total roughage	Whole milk	Skim-milk	Pasture days	Hours		
	Corn grain	Small grain	Other conc.	Legume hay	Other hay	Fodder & stover						Man	Horse	
<u>Dairy Herds</u>														
131	71	498	68	1514	57	-	1070	637	1928	141	3420	82	23.3	2.3
124	69	-	-	626	158	36	2491	69	1652	159	3244	105	28.3	1.0
040	81	341	19	1755	-	-	1847	441	2371	246	1961	167	20.4	2.8
122	5	204	27	1620	146	656	1688	236	2984	282	1305	119	18.2	1.2
182	-	97	6	284	581	118	2519	103	1823	149	1862	143	11.5	.4
030	-	35	-	761	786	443	3536	35	3169	213	2359	79	25.9	2.9
152	43	471	44	1588	101	334	1859	558	2643	281	1702	100	20.7	1.9
027	-	319	-	1366	206	112	3948	319	2999	448	1533	203	32.4	3.4
029	-	287	-	1000	131	-	1791	287	1728	409	2006	131	21.4	3.6
162	10	341	12	1283	303	-	3241	363	2667	232	1765	109	28.9	1.7
239	106	321	12	1122	-	-	1344	439	1570	115	1499	90	27.2	2.0
031	-	117	-	784	127	154	1325	117	1507	333	2439	138	17.5	1.4
142	-	68	48	815	96	-	2705	116	1814	401	2210	237	12.0	1.7
192	-	173	31	1568	695	-	2211	204	3001	300	2307	102	24.2	4.8
242	130	441	1	1371	119	-	1402	572	1957	214	2468	95	25.9	1.6
172	-	321	3	1180	-	-	1233	324	1591	422	1889	120	20.3	2.2
136	188	368	169	2342	-	382	2798	725	3656	297	2620	95	31.4	1.4
<hr/>														
<u>Avg.</u>														
1936	41	259	26	1234	306	132	2177	326	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
<hr/>														
<u>Milk-and-Beef Herds</u>														
146	76	238	28	678	100	539	2323	342	2092	77	1315	148	26.8	1.3
126	-	6	-	863	-	296	666	6	1381	119	504	209	8.3	.1
229	-	425	-	2387	-	-	3550	425	3571	97	1227	26	14.4	3.0
134	-	69	-	1077	185	465	1919	69	2367	198	780	172	12.6	.1
132	-	198	4	741	-	485	2512	202	2063	59	1000	146	7.6	.8
232	507	155	-	2568	-	219	1474	662	3279	251	325	89	19.1	1.4
202	7	221	9	810	375	-	1478	237	1678	283	577	155	19.0	1.7
<hr/>														
<u>Avg.</u>														
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

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 product	Gain	Return over feed	Return per man hour
<u>Dairy Herds</u>														
131	\$24.55	\$4.64	\$.16	\$4.31	\$.11	\$1.94	\$1.24	\$36.95	\$2.33	\$34.62	\$57.14	\$22.52	\$32.59	\$1.17
124	18.63	5.66	.08	4.56	-	1.85	.28	31.06	1.54	29.52	32.11	2.59	13.48	.29
040	25.33	4.08	.19	6.16	.01	1.77	.85	38.39	2.19	36.20	33.28	2.08	12.95	.30
122	21.74	3.62	.10	1.39	.01	1.28	.13	28.27	2.09	26.18	25.94	-.24	4.20	.19
182	15.92	2.31	.02	3.93	-	1.20	.06	23.44	1.19	22.25	21.61	-.64	5.69	.14
030	19.47	5.19	.31	3.89	.02	1.39	.27	30.54	1.92	28.62	27.65	-.97	8.18	.16
152	23.27	4.14	.24	4.26	.10	1.49	.31	33.81	2.25	31.56	30.23	-1.33	6.96	.14
027	25.69	6.48	.19	12.15	-	.87	.11	45.49	2.16	43.33	40.56	-3.77	14.87	.11
029	21.64	4.29	.31	6.28	.01	1.41	.12	34.06	1.62	32.44	28.40	-4.04	6.76	.02
162	22.28	5.78	.24	10.14	.04	2.64	.64	41.76	2.03	39.73	35.59	-4.14	13.31	.06
239	21.38	5.44	.19	1.19	.05	2.21	.93	31.39	1.68	29.71	25.17	-4.54	3.79	.03
031	18.86	3.50	.06	4.80	.01	1.03	.21	28.47	1.42	27.05	22.49	-4.56	3.63	None
142	20.47	2.41	.17	3.80	.03	1.18	.10	28.16	1.53	26.63	19.92	-6.71	-.55	None
192	23.58	4.84	.48	9.80	-	1.33	.29	40.32	2.25	38.07	30.17	-7.90	6.59	None
242	23.78	5.19	.26	2.55	.12	2.26	.84	35.00	2.06	32.94	24.63	-8.31	.85	None
172	21.71	4.06	.18	2.84	.04	1.31	.14	30.28	1.57	28.71	18.75	-9.96	-2.96	None
136	34.52	6.28	.16	6.69	.25	2.40	.41	50.71	3.23	47.48	31.75	-15.73	-2.77	None
Avg.														
1936	22.52	4.58	.20	5.22	.05	1.62	.41	34.60	1.94	32.66	30.02	-2.64	7.50	.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

<u>Milk-and-Beef Herds</u>														
146	30.54	5.35	.09	4.60	.05	2.50	.65	47.79	1.92	41.87	53.67	11.80	23.13	.64
126	11.13	1.66	.01	1.06	.02	.83	.21	14.92	.92	14.00	23.19	9.19	12.06	1.30
229	23.36	2.89	.28	4.08	.28	1.89	.20	32.98	2.67	30.31	35.35	5.04	11.99	.55
134	17.04	2.52	-	7.27	.02	1.41	.02	28.28	1.45	26.83	23.93	-2.90	6.89	None
132	15.43	1.53	.07	4.06	.18	1.12	.21	22.60	1.32	21.28	12.33	-8.95	-3.10	None
232	24.16	5.81	.13	2.82	-	1.82	.17	32.91	2.63	30.28	17.95	-12.33	-6.21	None
202	17.09	3.80	.15	3.77	.09	1.06	.30	26.26	1.28	24.98	3.99	-20.99	-13.10	None
Avg.														
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

Factors of Cost per 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
<u>Dairy Herds</u>														
131	180	779	185	3105	67	-	4513	97	2357	1544	4677	180	130.2	4.9
142	-	267	348	2310	228	-	5043	243	1336	878	4218	243	80.4	3.8
040	355	1149	123	3135	-	82	4315	169	1347	1880	4655	253	149.8	9.5
031	-	252	23	1785	431	634	4740	206	1512	561	4431	234	109.7	2.8
172	33	649	175	2928	-	-	3629	284	1263	1115	4138	214	91.5	6.1
027	-	209	-	2053	262	262	5830	131	448	305	4520	207	62.3	5.8
122	28	241	46	3536	209	1167	3904	257	1189	556	6214	212	88.3	3.3
030	236	560	33	1497	997	941	8754	153	1702	1141	6353	179	170.9	6.9
124	169	-	-	831	326	449	6105	141	2864	670	3641	198	123.9	1.6
239	460	1199	451	2512	-	-	3397	81	1061	2300	3644	198	152.6	4.2
182	-	203	160	804	1938	86	5833	108	1356	607	4772	235	80.0	.8
029	-	296	3	2215	317	-	5286	226	1268	548	4294	214	174.2	7.0
152	178	1211	157	3529	197	803	5230	174	2352	1967	6272	173	136.1	6.2
242	461	707	11	3484	290	-	4148	113	2220	1568	5157	182	158.9	8.3
136	814	857	751	4727	-	784	8054	169	1487	2698	8197	142	190.9	4.1
162	114	726	406	2751	423	-	8999	202	1534	1535	6174	187	111.8	7.6
192	-	790	178	3863	1174	-	5755	239	1842	1315	6956	216	125.6	11.2
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Avg.														
1936	178	594	179	2651	403	306	5502	176	1596	1246	5194	204	125.7	5.5
1935	68	351	172	1258	461	199	6510	171	1450	861	4088	166	98.8	4.1
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<u>Milk-and-Beef Herds</u>														
229	68	1054	75	4921	-	-	9519	105	1329	1434	8094	59	59.7	7.5
146	1206	666	180	2268	117	1121	5114	90	1686	2348	5211	260	86.1	3.4
126	-	68	-	3011	-	360	2491	144	611	194	4201	329	52.5	.5
134	-	116	-	2214	296	466	2727	198	781	279	3884	231	59.8	.6
202	15	896	29	2479	421	-	5640	188	383	1035	4780	233	82.3	4.0
132	-	568	169	2070	-	621	7222	75	1279	963	5099	270	43.6	1.6
232	539	354	19	5776	-	228	3110	262	339	1012	7041	179	85.6	3.0
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Avg.														
1936	261	532	67	3248	119	399	5118	152	916	1038	5473	223	67.1	2.9
1935	192	262	32	1816	249	607	5044	191	872	663	4352	201	64.6	2.1

*Total concentrates include corn, small grains, mill feed and one-sixth of weight of milk and skimmilk.

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

Cost and Return per 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 hour	
											Live-stock	Dairy Total				
<u>Dairy Herds</u>																
131	\$40.03	\$26.03	\$.34	\$9.06	\$4.16	\$3.62	\$1.91	\$85.15	\$4.06	\$81.09	\$34.74	\$67.37	\$102.11	\$21.02	\$62.08	\$.36
142	35.61	16.07	.39	6.99	4.84	2.34	.21	66.45	3.12	63.33	19.87	63.15	83.02	19.69	47.41	.44
040	48.38	29.96	.64	12.01	1.36	3.46	2.67	98.48	4.16	94.32	20.99	92.09	113.08	18.76	64.70	.33
031	29.35	21.94	.13	9.34	1.56	2.70	.46	65.48	2.75	62.73	21.35	58.55	79.90	17.17	50.55	.36
172	38.91	18.31	.49	4.78	1.32	2.43	.33	66.57	3.42	63.15	18.53	60.61	79.14	15.99	40.23	.37
027	23.91	12.46	.33	7.28	1.38	1.85	.26	47.47	2.11	45.36	10.01	48.99	59.00	13.64	35.09	.42
122	36.54	17.66	.27	2.59	2.02	2.13	.30	61.51	4.00	57.51	24.03	46.00	70.03	12.52	33.49	.34
030	38.94	34.17	.73	8.68	3.39	3.07	1.39	90.37	3.68	86.69	20.89	77.63	98.52	11.83	59.57	.24
124	27.42	24.77	.14	7.34	1.94	3.10	.68	65.39	2.35	63.04	31.50	42.69	74.19	11.15	46.77	.29
239	51.46	30.51	.41	3.70	10.89	3.79	2.36	103.12	3.45	99.67	17.94	92.55	110.49	10.82	59.03	.27
182	29.73	16.00	.06	9.14	1.43	2.47	.35	59.18	2.51	56.67	14.58	52.21	66.79	10.12	37.06	.33
029	28.19	28.93	.76	8.74	3.20	2.27	.51	72.60	2.84	69.76	17.05	55.76	72.81	3.05	44.62	.22
152	50.38	27.21	.76	10.73	2.35	2.53	1.88	95.84	5.04	90.80	23.03	70.55	93.58	2.78	43.20	.22
242	43.71	31.78	1.35	5.99	1.93	3.17	1.50	89.43	4.30	85.13	11.66	69.96	81.62	-3.51	37.91	.18
136	70.98	38.18	.47	8.08	4.39	3.83	2.60	128.53	6.85	121.68	19.61	97.86	117.47	-4.21	46.49	.18
162	50.02	22.35	1.08	18.17	1.91	3.74	1.70	96.97	4.44	94.53	21.16	67.02	88.18	-6.35	38.16	.14
192	49.12	25.12	1.12	15.98	2.75	2.47	1.52	98.08	4.91	93.17	22.68	58.07	80.75	-12.42	31.63	.10
Avg.																
1936	40.74	24.79	.56	8.74	2.99	2.88	1.21	81.91	3.76	78.15	20.57	65.94	86.51	8.36	45.77	.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
<u>Milk-and-Beef Herds</u>																
229	51.60	11.94	.71	8.34	2.65	3.10	.66	79.00	5.72	73.28	39.79	50.22	90.01	16.73	38.41	.48
146	60.62	17.21	.23	7.12	1.03	4.53	1.97	92.71	4.49	88.22	61.99	39.11	101.10	12.88	40.48	.35
126	26.04	10.50	.04	2.81	.90	1.88	.68	42.85	2.78	40.07	27.51	25.06	52.57	12.50	26.53	.44
134	24.65	11.97	.06	10.21	1.40	2.17	.18	50.64	2.44	48.20	24.04	23.62	47.66	-.54	23.01	.19
202	37.45	16.46	.35	7.32	3.47	2.29	1.13	68.47	3.38	65.09	1.56	60.87	62.43	-2.66	24.98	.17
132	36.26	8.73	.16	7.82	2.78	2.13	.50	58.38	3.35	55.03	17.07	33.45	50.52	-4.51	14.26	.10
232	42.82	17.12	.28	6.34	.82	3.03	.29	70.70	5.31	65.39	18.94	32.46	51.40	-13.99	8.58	.04
Avg.																
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	.43

Factors of Cost and Return per Sheep

Farm no.	Pounds of Feed					Grain	Pasture days	Hours		Fleece weight (lb.)	% Death Loss		% Lamb crop
	Legume hay	Other hay	Fodder & stover	Silage	Total* roughage			Man	Horse		Sheep	Lambs	
202	117	-	-	-	117	-	208	1.7	-	-	5	0	150
134	96	14	34	55	162	1	223	2.4	-	8.8	35	0	92
031	91	-	10	157	153	30	213	2.8	.1	6.9	10	0	165
126	287	-	-	-	287	34	197	1.7	-	6.1	5	8	59
131	306	9	-	38	328	26	229	1.8	.1	8.2	3	11	87
029	229	55	-	214	355	50	215	3.0	.3	8.0	14	10	144
027	255	-	-	-	255	43	217	1.8	-	8.2	8	0	107
172	235	-	-	90	265	1	188	4.0	.3	7.0	8	19	102
132	103	-	-	-	103	-	209	3.7	.1	7.4	22	39	62
142	-	-	-	140	47	-	214	1.1	-	10.7	0	-	-
182	34	133	-	-	167	6	236	2.2	-	6.8	26	0	68
124	-	-	-	-	-	-	183	2.7	-	7.8	26	57	62
Aver.													
1936	146	18	4	58	187	16	211	2.4	.1	7.8	13	13	100
1935	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
											Sheep	Wool	Total		
202	\$.91	\$.35	\$ -	\$ -	\$.32	\$.10	\$.22	\$1.90	\$.08	\$1.82	\$9.21	\$1.98	\$11.19	\$9.37	\$10.28
134	1.45	.47	-	.03	.11	.18	.17	2.41	.09	2.32	5.82	2.11	7.93	5.61	6.48
031	1.63	.56	-	.05	.04	.19	.06	2.53	.11	2.42	6.00	1.54	7.54	5.12	5.91
126	1.97	.35	-	.51	-	.25	.17	3.25	.23	3.02	4.14	2.13	6.27	3.25	4.30
131	2.05	.35	.01	.38	.15	.24	.25	3.43	.24	3.19	3.64	2.16	5.80	2.61	3.75
029	2.57	.60	.03	1.52	.12	.22	.25	5.31	.24	5.07	5.47	1.88	7.35	2.28	4.78
027	1.76	.35	.01	.31	.06	.22	.12	2.83	.22	2.61	2.85	1.94	4.79	2.18	3.03
172	2.04	.80	.03	.59	.23	.37	.19	4.25	.19	4.06	3.18	1.45	4.63	.57	2.59
132	.93	.73	.01	.21	.14	.28	.37	2.67	.07	2.60	1.05	1.46	2.51	-.09	1.58
142	.76	.23	-	.33	-	.28	.23	1.83	-	1.83	-	1.60	1.60	-.23	.84
182	1.29	.44	-	2.65	.12	.27	.15	4.92	.07	4.85	2.09	1.96	4.05	-.80	2.76
124	.55	.53	-	1.84	-	.31	.03	3.26	-	3.26	-1.13	1.86	.43	-2.83	-.12
Avg.															
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

Factors of Cost and Return per 100 Pounds of Hogs Produced

Farm no.	Pounds produced	Pounds of Feed					Pasture days	Hours		Pigs per litter	Average market weight	Selling price per 100#
		Corn	Small grain	Mill feeds	Total conc.	Skim milk equivalent*		Man	Horse			
131	21850	229	61	4	294	753	19	2.1	.1	8.2	225	\$9.10
124	3675	133	-	-	133	219	27	5.8	2.2	7.7	113	12.12
122	11395	136	176	6	318	383	23	4.2	.2	4.8	264	8.05
202	37700	218	84	6	308	579	29	2.7	-	6.7	231	9.29
134	5001	221	126	-	347	1605	26	3.0	-	4.7	226	8.81
192	13300	185	184	36	405	321	41	3.0	.5	6.7	220	8.98
132	8621	178	79	72	329	277	26	2.1	-	2.7	269	8.62
027	12350	56	258	32	346	749	37	3.6	.1	5.2	265	9.00
146	14186	274	26	7	307	453	22	4.0	.3	7.6	237	9.75
182	15875	197	188	-	385	406	28	1.5	.2	7.3	227	9.10
126	8475	222	127	4	353	217	36	4.7	-	5.2	217	9.44
242	10992	307	34	6	347	360	18	3.6	.5	7.8	185	8.94
029	14430	163	220	20	403	435	28	4.1	.4	7.0	192	8.81
030	18359	214	164	7	385	472	28	3.2	.1	7.7	231	9.03
031	5900	48	283	7	338	1005	40	3.5	.2	7.4	114	9.69
172	23215	128	275	2	405	474	45	3.6	.1	3.9	235	8.83
229	13415	239	150	10	399	336	15	2.2	1.0	6.9	205	9.12
162	20092	262	161	8	431	443	31	3.0	.5	5.8	253	9.49
142	6990	61	364	-	425	1032	33	2.3	.2	2.3	428	8.33
152	8070	378	108	-	486	520	31	2.3	.1	6.3	219	9.01
040	12955	268	132	29	429	592	22	2.8	.3	5.0	211	9.77
136	14255	344	68	25	437	706	11	3.8	.1	4.0	266	9.01
232	10530	239	234	4	477	654	38	3.4	-	5.5	210	9.64
239	3345	443	28	3	474	881	-	6.0	-	6.7	184	8.37
Avg.												
1936	13124	214	147	12	373	578	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

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

Cost and Return 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
131	\$4.98	\$.43	\$-	\$.06	\$.18	\$.14	\$.15	\$5.94	\$.33	\$5.61	\$9.10	\$3.49	\$4.12
124	3.93	1.17	.19	.39	.08	.33	.19	6.28	.49	5.79	12.12	6.33	8.18
122	5.54	.84	.01	-	.02	.17	.06	6.64	.29	6.35	8.05	1.70	2.51
202	5.67	.54	-	.05	.21	.16	.09	6.72	.30	6.42	9.29	2.87	3.62
134	5.78	.60	-	.29	.21	.18	.02	7.08	.29	6.79	8.81	2.02	3.03
192	5.99	.60	.05	.25	.02	.10	.10	7.11	.32	6.79	8.98	2.19	2.99
132	5.36	.43	-	.90	.11	.22	.11	7.13	.27	6.86	8.62	1.76	3.26
027	6.16	.73	.01	.20	.02	.12	.04	7.28	.37	6.91	9.00	2.09	2.84
146	5.98	.80	.02	.39	.01	.09	-	7.29	.28	7.01	9.75	2.74	3.77
182	6.76	.29	.01	.28	.03	.13	-	7.50	.32	7.18	9.10	1.92	2.34
126	6.16	.94	-	.35	.06	.13	.13	7.77	.32	7.45	9.44	1.99	3.28
242	6.59	.72	.08	.14	.02	.08	.11	7.74	.29	7.45	8.94	1.49	2.35
029	6.41	.82	.04	.03	.36	.14	.02	7.82	.34	7.48	8.81	1.33	2.40
030	6.68	.63	.01	.30	.03	.14	.08	7.87	.30	7.57	9.03	1.46	2.35
031	6.96	.70	.01	.01	.13	.16	.01	7.98	.40	7.58	9.69	2.11	2.73
172	6.84	.71	.01	.08	.19	.12	-	7.95	.35	7.60	8.83	1.23	1.99
229	7.16	.44	.09	.05	.04	.14	.04	7.96	.32	7.64	9.12	1.48	1.96
162	7.16	.59	.07	.14	.01	.13	.16	8.26	.35	7.91	9.49	1.58	2.33
142	7.44	.47	.02	.24	.04	.27	-	8.48	.46	8.02	8.33	.31	.89
152	7.80	.46	.02	-	.10	.06	-	8.44	.40	8.04	9.01	.97	1.21
040	7.67	.57	.02	.39	.04	.18	.05	8.92	.39	8.53	9.77	1.24	2.10
136	7.98	.75	.01	.10	.12	.13	.06	9.15	.41	8.74	9.01	.27	1.03
232	9.02	.68	.01	.14	-	.15	.01	10.01	.42	9.59	9.64	.05	.62
239	8.85	1.20	-	.15	.04	.10	-	10.34	.46	9.88	8.37	-1.51	-.48
Avg.													
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

Factors of Cost and Return per 100 Hens

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.	Meat scrap & tankage	Skim- milk	Skimmilk equivalent*	Man	Horse		Cost, cents	Selling price, cts.
144	159	101	3514	7015	1510	126	12165	755	15269	28104	340	10.1	178	15.2	24.7
269	233	59	3567	3970	1121	77	8735	601	6282	16499	240	2.5	186	16.0	21.6
251	80	40	1050	4248	-	438	5736	-	3585	3585	182	-	101	15.2	19.4
356	177	71	3194	1306	1610	1571	7681	311	8576	13863	285	4.8	136	18.5	21.4
263	264	53	3959	3138	1025	1477	9599	-	1202	1202	164	5.2	118	19.0	21.8
147	209	69	2626	4475	622	383	8106	478	2506	10632	424	3.3	143	16.9	18.9
248	138	98	4139	1901	326	4286	10652	54	4425	5343	198	6.3	115	20.5	21.3
146	97	70	4538	2841	2990	701	11070	979	825	17468	254	-	166	19.7	20.3
279	188	124	2749	3780	106	4069	10704	53	3037	3941	343	11.7	144	20.0	20.0
349	127	58	3572	2920	531	433	7456	197	3501	6847	222	-	104	22.5	20.8
157	149	42	3787	2792	987	1262	8328	-	5310	5310	267	36.9	115	21.4	20.2
346	75	107	8656	7072	-	667	16395	933	19161	35022	444	36.7	154	21.4	20.2
249	105	70	3680	6383	667	143	10873	857	1777	16348	295	9.8	136	23.7	21.7
148	97	54	1421	2788	1031	2397	7637	103	6330	8082	207	-	71	25.1	21.4
289	314	206	5767	2260	2771	318	11116	1242	8819	29934	307	4.2	131	24.9	21.3
259	69	49	1586	8859	1884	3188	15517	435	4625	12016	576	1.4	165	25.4	21.9
243	169	87	1822	7652	-	1775	11249	-	3862	3862	284	-	72	28.9	19.3
241	113	113	3500	1227	442	2681	7850	-	6012	6012	263	4.4	63	35.0	21.1
299	72	44	1361	4475	1250	2944	10030	104	4539	6307	344	.7	73	32.3	20.1
253	141	111	4289	6542	2660	709	14200	1472	378	25402	401	5.5	110	27.3	19.9
239	46	66	7172	3226	-	4783	15181	109	7404	9257	504	2.7	72	28.0	20.0
309	60	57	2483	6787	3025	1167	13462	475	7468	15543	715	35.8	29	37.2	22.0
359	44	30	6364	1539	795	2955	11653	625	18100	28725	909	27.8	103	45.3	19.8
Avg.															
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

*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 hen
											Poultry	Eggs	Total			
144	\$214.86	\$67.92	\$.57	\$22.39	\$4.80	\$3.39	\$14.25	\$328.18	\$ 12.83	\$315.35	\$142.91	\$358.54	\$501.45	\$186.10	\$286.59	\$.75
269	157.67	48.04	.30	18.88	21.96	2.82	10.09	259.76	7.99	251.77	4.96	332.04	337.00	85.23	179.33	.56
251	97.59	36.38	-	6.00	5.71	3.91	-	149.59	4.34	145.25	22.65	163.56	186.21	40.96	88.62	.43
356	158.50	57.01	.46	16.95	15.81	3.33	12.08	264.14	7.58	256.56	52.86	239.80	292.66	36.10	134.16	.33
263	160.05	32.84	.35	15.15	4.89	3.46	7.71	224.45	6.75	217.70	35.30	212.15	247.45	29.75	87.40	.38
147	142.78	84.90	.35	9.57	8.42	3.74	9.32	259.08	6.63	252.45	57.24	224.94	282.18	29.73	139.40	.27
248	216.87	39.64	.44	10.14	15.07	3.20	21.27	306.63	8.46	298.17	104.67	201.29	305.96	7.79	89.09	.24
146	195.76	50.88	-	11.34	29.31	3.30	24.22	314.81	9.57	305.24	32.82	277.26	310.08	4.84	114.32	.22
279	215.49	68.54	1.66	50.53	9.98	4.57	6.88	357.65	8.11	349.54	108.16	238.14	346.30	-3.24	130.81	.19
349	127.54	44.48	-	39.37	8.64	2.94	13.53	236.50	5.87	230.63	32.94	179.85	212.79	-17.84	85.25	.12
157	159.99	53.32	2.51	3.36	15.81	4.49	8.45	247.93	7.06	240.87	32.81	188.87	221.68	-19.19	61.69	.13
346	342.77	88.73	3.45	12.00	17.65	4.47	12.80	481.87	15.89	465.98	181.53	269.13	440.66	-25.32	97.89	.14
249	197.61	58.90	.92	11.90	18.22	4.46	14.68	306.69	8.89	297.80	26.00	238.65	264.65	-33.15	67.04	.09
148	149.23	41.34	.01	9.28	11.42	3.43	4.85	219.56	6.79	212.77	53.06	120.60	173.86	-39.11	24.43	.01
289	224.02	61.43	.34	14.80	9.21	3.25	7.01	320.06	11.51	308.55	32.52	236.65	269.17	-39.38	45.15	.07
259	279.11	115.29	.14	28.26	22.61	4.83	17.04	467.28	12.32	454.96	88.29	292.35	380.64	-74.32	101.53	.07
243	194.92	56.83	-	11.24	11.20	3.64	5.12	232.95	3.05	274.90	63.77	117.58	186.35	-33.55	-3.57	None
241	139.63	52.70	.38	28.72	1.72	3.89	9.27	236.31	6.54	229.77	27.32	109.16	136.48	-93.29	-3.15	None
299	199.53	68.89	.06	6.94	7.43	4.11	2.75	289.71	8.10	281.61	53.49	123.43	176.92	-104.69	-22.61	None
253	273.01	80.21	.63	42.55	17.47	4.73	32.34	455.94	12.35	443.59	140.40	181.96	322.36	-121.23	44.35	None
239	303.89	100.87	.22	4.89	36.33	4.39	18.98	469.57	11.92	457.65	206.07	119.43	325.50	-132.09	21.61	None
309	231.78	143.08	3.58	24.17	44.08	4.78	38.70	490.17	11.48	478.69	43.80	222.38	266.18	-212.51	34.40	None
359	256.88	181.70	4.50	22.73	29.30	3.00	8.73	506.84	13.05	493.79	45.97	171.04	217.01	-276.78	-39.87	None
Aver.																
1936	201.93	71.04	.90	18.31	15.96	3.33	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

Cost of Horse Work per Horse

Farm No.	Grain lb.	Hay lb.	Silage lb.	Pasture days	Man hours	Feed	Man labor	Shelter	Equip-ment	Int. at 5%	Misc. cash	Depreci-ation	Total cost	Manure credit	Net cost	Hours worked	Cost per hour	Crop acres
031*	2024	2933	-	88	43.6	\$30.23	\$8.73	\$7.20	\$1.85	\$3.97	\$.41	\$-	\$52.39	\$12.92 ⁺	\$39.47	819	4.86	19
027*	1671	2742	-	64	45.3	28.23	9.06	7.69	1.48	4.05	.10	4.78	55.39	2.70	52.69	928	5.7	28
146*	2362	4003	-	85	92.3	38.58	18.46	10.13	5.01	5.91	.10	-	78.19	6.19 ⁺	72.00	1067	6.7	42
040	2040	2948	-	61	55.0	28.43	11.01	5.04	2.71	4.78	2.16	9.14	63.27	3.39	59.88	877	6.8	21
131*	2292	6299	-	56	70.0	41.15	14.01	11.59	5.70	4.41	.14	-	77.01	19.73 ⁺	57.28	816	7.0	43
182*	2415	4976	-	77	53.5	32.44	10.69	6.55	2.40	6.49	.60	17.92	77.09	3.28	73.81	1048	7.0	26
126*	1653	5660	-	88	57.0	36.64	11.41	4.79	3.23	5.48	.09	7.00	68.64	5.10	63.54	790	8.0	72
172*	1694	6121	-	139	75.1	41.50	15.02	6.47	4.56	6.99	.16	-	74.70	11.50 ⁺	63.20	782	8.1	46
122*	3367	4660	-	96	73.5	56.29	14.70	5.07	1.65	1.17	.20	-	79.08	4.97	74.11	893	8.3	22
124	433	3569	-	121	61.0	17.02	12.21	6.16	8.61	6.50	1.60	23.36	75.46	2.64	72.82	846	8.6	19
029*	2275	5787	-	80	59.5	41.49	11.90	8.88	4.52	4.66	.40	-	71.85	5.30	66.55	771	8.6	24
202*	1358	2877	-	100	62.6	26.57	12.53	5.06	8.16	5.27	3.08	15.55	76.22	2.85	73.37	833	8.8	35
232*	1774	5314	-	90	80.9	34.24	16.19	7.01	1.29	4.19	.11	21.88	84.91	3.02	81.89	899	9.1	32
229*	3623	4570	-	7	49.0	51.83	9.80	7.72	7.14	6.91	.62	13.75	97.77	5.55	92.22	982	9.4	36
132*	2913	4097	1133	86	56.3	46.52	11.12	7.23	7.28	6.17	.12	-	78.44	4.92	73.52	771	9.5	37
239*	2500	3746	-	67	82.0	41.12	16.40	3.97	4.14	4.52	.12	30.77	101.04	4.23	96.81	1012	9.6	31
192	3223	8994	59	42	51.8	61.30	10.36	14.95	3.78	3.32	.77	27.70	122.18	7.17	115.01	1151	10.0	30
142*	3337	2564	-	98	51.2	47.72	10.23	12.71	9.62	4.70	.09	-	85.07	3.80	81.27	802	10.1	51
030	2839	4880	-	66	67.0	43.43	13.41	7.14	2.93	5.10	.26	4.17	76.44	3.95	72.49	687	10.6	19
134*	634	2937	-	146	33.9	16.91	6.77	9.09	4.27	4.22	.17	27.97	69.40	2.21	67.19	627	10.7	58
136	4012	6362	-	13	75.7	57.61	15.13	11.26	6.51	5.51	5.34	13.21	114.57	6.06	108.51	944	11.5	29
152	1956	2975	1575	94	49.6	36.96	9.91	12.57	5.77	7.10	.81	6.25	79.37	3.39	75.98	616	12.3	20
162*	1738	3664	-	96	68.3	28.48	13.65	18.79	7.21	7.60	3.73	-	79.46	3.73 ⁺	75.73	533	14.2	19
242*	3700	5329	-	99	93.2	78.31	18.55	5.40	5.95	5.70	3.35	26.06	143.42	4.65	138.77	856	16.2	33
Avg.																		
1936	2326	4498	115	82	62.8	40.12	12.56	8.44	4.82	5.20	1.02	9.00	81.16	4.15	77.01	848	9.1	33
1935	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

*Farms using tractors for drawbar work.

⁺Includes appreciation of \$9.97, \$2.53, \$14.39, \$6.04 and \$.56, respectively.

Tractor Costs

Farm no.	Hours Worked per Year			Cost per Hour						Per 100 Hours 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>													
248	372	137 $\frac{3}{4}$	509 $\frac{3}{4}$	\$.015	\$.263	\$.183	\$.002	\$.069 ⁺	\$.038	\$.432	7.6	170	2.2
239	196 $\frac{1}{4}$	57 $\frac{1}{2}$	253 $\frac{3}{4}$	.020	.303	.005	.003	.098	.029	.458	10.2	173	4.3
356	180	81	261	.007	.349	.008	.003	.096	.017	.480	3.6	244	5.1
146	249 $\frac{3}{4}$	9 $\frac{3}{4}$	259 $\frac{1}{2}$	.009	.306	.023	.006	.096	.057	.497	4.4	198	1.9
349	187 $\frac{3}{4}$	203 $\frac{1}{4}$	391	.007	.328	.024	.001	.128	.099	.587	3.3	190	5.8
148	58 $\frac{3}{4}$	25 $\frac{1}{2}$	84 $\frac{1}{4}$	.040	.471	-	.003	.059	.016	.589	19.9	298	5.9
279	291	13	304	.026	.377	.041	.006	.099	.127	.676	13.2	194	4.3
359	152 $\frac{1}{4}$	5 $\frac{1}{2}$	157 $\frac{3}{4}$.031	.416	.018	.001	.258	.139	.863	15.7	190	17.0
299	52 $\frac{1}{2}$	-	52 $\frac{1}{2}$.034	.480	-	-	-	.368	.882	17.1	455	9.5
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Avg.													
1936	194	59	253	.021	.366	.033	.003	.085	.099	.607	10.6	235	6.2
1935	292	79	371	.029	.284	.066	.005	.108	.046	.538	9.4	192	6.6
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<u>Three-Flow Tractors</u>													
263	492	149	641	.033	.250	.072	.003	.005 ⁺	.029	.382	16.6	194	6.4
259	530 $\frac{3}{4}$	162 $\frac{1}{4}$	693	.014	.384	.035	.006	-	.027	.466	6.8	250	10.7
346	264 $\frac{1}{4}$	67 $\frac{3}{4}$	332	.009	.259	-	-	.136	.068	.472	4.5	224	6.2
289	733 $\frac{1}{2}$	200 $\frac{1}{2}$	934	.024	.238	.011	.002	.160	.048	.483	12.0	234	6.4
243	583	39	622	.009	.352	.003	-	.160	.068	.592	4.7	199	4.8
251	391 $\frac{1}{4}$	140 $\frac{1}{4}$	531 $\frac{1}{2}$	.004	.421	.022	-	.094	.068	.609	2.0	295	9.8
144	191	155 $\frac{1}{2}$	346 $\frac{1}{2}$	.025	.394	-	-	.144	.069	.632	12.6	254	8.9
249	304 $\frac{3}{4}$	112 $\frac{1}{4}$	417	.038	.358	.164	.009	.072	.085	.726	19.0	224	7.9
319	500 $\frac{1}{4}$	202 $\frac{1}{4}$	702 $\frac{1}{2}$.034	.504	.171	-	.021	.044	.774	17.0	335	8.5
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Avg.													
1936	443	137	580	.021	.352	.053	.002	.087	.056	.571	10.6	245	7.7
1935	372	183	555	.021	.295	.195	.005	.002 ⁺	.050	.564	10.7	252	8.8

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

⁺Appreciation resulting from extensive repairs.

Farm No.	Miles driven	Truck Costs					Total	Miles per gallon of gas
		Labor	Gas & oil	Cash expense	Depreciation	Interest at 5%		
356	8884	\$ -	\$.011	\$.004	\$.012	\$.003	\$.030	14.7
319	12553	.001	.017	.013	.004	.002	.037	9.7
279	7881	.001	.017	.005	.013	.003	.039	10.7
144	3546	.001	.013	.024	.001	.002	.041	14.8
253	6005	.001	.016	.020	.004	.002	.043	12.8
289	6201	.003	.019	.026	.006*	.002	.044	8.9
249	7024	-	.010	.004	.029	.003	.046	18.4
349	2185	-	.012	.008	.023	.004	.047	15.6
146	1550	.002	.013	.029	.006	.001	.051	14.1
243	1669	.002	.012	.039	-	.002	.055	14.8
259	1612	.004	.010	.024	.016	.003	.057	18.3
309	700	-	.026	.022	.014	.002	.064	7.0
248	5221	.004	.020	.033	.011	.005	.073	11.2
251	2058	.002	.048	.060	.005	.016	.131	3.1
Avg.								
1936	4792	.002	.017	.022	.009	.004	.054	12.4
1935	4126	.004	.016	.026	.011	.004	.061	12.7

*Appreciation resulting from extensive repairs.

Auto Costs

Farm no.	Miles* driven	Cost per Mile					Total	Miles per gallon of gas
		Labor	Gas & oil	Misc. cash	Depreciation	Interest at 5%		
144	26256	\$ -	\$.012	\$.003	\$.001	\$.001	\$.017	15.0
248	12636	.001	.010	.005	.001	.001	.018	18.5
269	7475	-	.012	.009	-	.001	.022	18.0
289	21799	.001	.011	.004	.005	.001	.022	15.7
249	20426	-	.010	.005	.006	.001	.022	17.6
241	9447	.001	.015	.008	-	.001	.025	13.4
356	1274	-	.013	.008	-	.004	.025	13.0
157	6417	-	.013	.013	-	.001	.027	16.5
299	4500	.001	.016	.009	-	.001	.027	12.5
148	4696	.002	.012	.013	-	.001	.028	14.2
346	4636	.002	.013	.009	.005	.002	.031	14.9
349	5871	-	.012	.014	.004	.001	.031	15.2
239	5468	.003	.014	.019	.005+	.001	.032	12.4
259	13969	-	.011	.012	.009	.001	.033	17.0
253	2984	-	.011	.019	-	.003	.033	18.8
263	13740	.001	.011	.013	.007	.002	.034	15.7
146	6447	-	.013	.019	.004	.001	.037	13.7
251	3389	.001	.011	.018	.006	.005	.041	13.7
243	4258	-	.015	.020	.006	.003	.044	12.0
279	7714	.001	.011	.008	.021	.004	.045	17.3
147	2510	.001	.016	.021	.006	.003	.047	11.0
309	4980	.001	.018	.016	.012	.002	.049	9.5
359	2815	.001	.010	.021	.018	.005	.055	18.8
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Aver.								
1936	8422	.001	.012	.012	.005	.002	.032	15.0
1935	7409	.001	.013	.013	.008	.002	.037	14.0

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

+Appreciation resulting from extensive repairs.