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UNIVERSITY OF MINNESOTA
Department of Agriculture
and
UNITED STATES DEPARTMENT OF AGRICULTURE
Bureau of Agricultural Economics
and the
Farm Bureaus of
Dodge, Freeborn, Goodhue, Le Sueur, Mower, Rice,
Steele, and Waseca Counties
Cooperating

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Annual Report
of the
Farm Management Service
for Farmers in Southeast Minnesota
for the year
1932

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Cooperator: _____

Mimeographed Report No. 57
Division of Agricultural Economics
University Farm
Saint Paul, Minnesota
March 1933

Fifth Annual Report of the Farm Management Service of Dodge, Freeborn, Goodhue, Le Sueur, Mower, Rice, Steele, and Waseca Counties for the Year 1932

Prepared by W. P. Ranney and G. A. Pond

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INTRODUCTION

The Division of Agricultural Economics and the Division of Agricultural Extension of the University of Minnesota, the Bureau of Agricultural Economics of the United States Department of Agriculture, and the farm bureaus of Dodge, Freeborn, Goodhue, Le Sueur, Mower, Rice, Steele, and Waseca Counties organized late in 1927 the Farm Management Service Project, to operate in the above named counties, beginning January 1, 1928. This farm management service is offered to farmers who desire to keep farm records, and to have these records summarized and analyzed in connection with those of other farmers. Each farmer who cooperates in this service pays an annual fee which covers a part of the cost.

The project is under the direction of G. A. Pond and W. P. Ranney of the Division of Agricultural Economics, University of Minnesota. Hearty support and assistance have been rendered by the county agricultural agents of the above

named counties, respectively: M. L. Armour, W. M. Lawson, M. A. Thorfinnson, R. D. Evans, F. L. Liebenstein, H. Hass, H. J. Van Metre, and M. C. Hansen; by W. L. Cavert and S. B. Cleland of the Division of Agricultural Extension and by G. A. Sallee and S. A. Engene of the Division of Agricultural Economics, who aided in closing the records at the end of the year.

TYPE OF FARMING

The service is restricted to livestock farms on which dairy cattle are the principal source of income. Although some milk and cream are retailed in cities, and some milk is sold for shipment to the Twin Cities, cream for manufacture into butter is the principal dairy product sold. This is marketed through farmer owned cooperative creameries specializing in the manufacture of high quality butter. The skimmilk is retained on the farm and fed to hogs and poultry. These two classes of livestock are also an important source of income.

The principal crops grown are corn, oats, barley, and hay. These crops are raised primarily as livestock feed although a seasonal surplus may be sold. Wheat, sweet corn, canning peas, sugar beets, flax, and potatoes are grown to a limited extent as cash crops. Weather conditions were somewhat more favorable for crop production in 1932 than in previous years.

This report shows that the receipts from the sales of dairy products constituted one-third, and the receipts from hog sales a little less than one-fifth of the average cash income of the 143 cooperators included in this report. These farms are fairly typical of the system of dairy farming prevailing in southeastern Minnesota.

CLIMATE, SOIL, AND TOPOGRAPHY

The weather conditions normally are fairly uniform in these eight counties, but there is some variation in soil conditions and topography. The soil varies from sandy loam to a rich black clay loam; the latter type predominates in this area. Some of the farms are level, all tillable, and well drained, but most of them are gently rolling with some land too rough or too wet to cultivate. Goodhue County has more rolling land than the other counties. Much of the level land is tiled to make possible its cultivation in wet years. However, on a number of farms, there is considerable land which is poorly drained. In Goodhue, Dodge, and Mower Counties, and the eastern part of Rice and Steele Counties, the soil is generally lime deficient, and applications of lime are necessary in order to grow alfalfa and sweet clover. In the remainder of the area, it is not necessary, as a rule, to apply lime in order to grow these two crops.

RECORDS KEPT

The records kept by the cooperators included inventories at the beginning and end of the year, cash receipts and expenses, a report of feed fed to the various classes of livestock, and a record of farm produce used by the farm family. Supplementary information was also secured during the year regarding crop and livestock production and practices.

The cooperators were assisted and supervised in keeping their records by the field agent, R. C. Bevan, who visited each farm in the eight counties several times during the year. In addition to securing the supplementary information, the field agent's duties included numerous services, viz., securing a monthly list of prices of farm products prevailing in the areas, helping the

farmer place uniform values on real estate and equipment, checking the cash and feed records, and answering any questions that might arise as to how the entries should be made in the account book. The supervision resulted in uniformity in the type of records secured, in the inventory valuations and in the prices at which feed and farm produce were charged.

At the end of the year, each farm was visited by a representative of the University who checked the records for completeness and accuracy. The books were then taken to the central office at University Farm, where every entry was again checked and omissions were noted. Any discrepancies found were referred back to the farmers for correction. This double checking insured a high degree of accuracy and completeness in each individual record.

PURPOSE OF PROJECT

The Farm Management Service renders assistance to the cooperators in keeping such records as will enable each operator to know the returns for his labor and management, the returns to capital and family labor, and the actual earnings from the farm that the family had to spend for living and personal use. The main purpose of the service is to secure such data and information, which when compared with that secured on other farms, will enable the cooperator to increase his efficiency in various enterprises and to organize his farm on a more profitable basis. For the latter purpose, it was necessary for all the cooperators, tenants as well as owner operators to include the whole farm business in order that the results would be on a comparative basis. For the purpose of comparison, the earnings as shown in this report are computed as if each farm was owned by its operator; however, each tenant is supplied a statement of his earnings on the basis of the rental system under which he was operating.

ANALYSIS OF THE FARM BUSINESS

On pages 6 and 7 are presented financial summaries of the year's business, showing the average results for the 143 farms on which the work was completed for the twelve months' period, January 1, 1932, to December 31, 1932, and the average results for the highest one-fifth of the farms in respect to Operator's Labor Earnings, and likewise for the lowest one-fifth. In the "your farm" column, in the copy sent to the farmer, the results of his individual farm business are inserted in order that he may compare his figures with the averages of the various groups.

The data on page 9 and the remaining pages, which set up the ranking in the various measures of efficiency, should suggest to each cooperator some possibilities for improvement in his organization of the various enterprises and of the business as a whole. Although each farm is an individual problem and has its particular advantages and limitations, the type of farming is fairly uniform in the area. This study should bring out trends toward more profitable combinations of enterprises, and also toward more efficient methods of management within the enterprises. In spite of the differences in physical and economic conditions explained on page 2, it is significant that the same general factors account for financial success in all of the eight counties.

CAPITAL INVESTMENT IN FARM BUSINESS

The average size of the farms in this report was 201 acres. The average farm inventory was $16,680. This does not include the value of the house in which the operator lived. In 1932, 45.5 per cent of the average farm inventory consisted of land; 21.1 per cent of permanent improvement; 7.8 per cent of feeds

and supplies; 12.3 per cent of machinery and equipment; and 13.3 per cent of livestock, of which one-half or an average of $869 was the average inventory value of milk cows.

RETURNS TO OPERATORS FOR THEIR LABOR AND MANAGEMENT

The average cash receipts per farmer were $2,754. In addition, farm produce to the value of $197 was consumed by the farm family. The total average receipts per farm is the sum of those two items, $2,951. The average total expense per farm, $2,656, includes $1,669 cash expense, an estimated allowance of $68 for board of hired labor, and an average inventory decrease of $919 per farm. The difference between the total income and total expense figure is $295. This is the return which the farmer received for his own labor and management, the services of members of his family, and the use of his capital. This lacks $539 of being enough to cover a 5 per cent interest charge on the average inventory valuation without allowing anything to the family for their services. The average value of the family labor other than that of the farmer himself, if computed at hired man's wages, was $229. If these two figures are added together to get the farmers' labor earnings of $-768 it means that on the average these farmers fell $768 short of paying operating expense, a 5 per cent charge for the use of their capital and a moderate wage for work done by members of their families and had nothing left for their own services.

On page 21, financial summaries for 1932 are shown for six groups of farms, classified on basis of size (total acres in farm). A comparison of the financial returns and other miscellaneous information for 1928 to 1932 inclusive is given on pages 29 and 30.

The average total value of farm produce used in the house, $197, represents a larger percentage of the returns to labor and capital than in previous years. On many farms, a saving could be made if more produce were raised on the farm rather than purchased. The table on page 18 shows the average amounts and values for each item included in the total of farm produce used in the house.

Eighty-four farmers included in this report kept a detailed record of personal and household expenses, and asked for a distribution of these expenses. This distribution is shown on page 18, with averages for the eighty-four farms and for the seventeen most profitable and seventeen least profitable in this group. Taking into consideration the number of members (adult equivalents) in his family and the number in the average family, each farmer can compare his items of expense with those of the average.

Summary of Farm Inventories 1932

Items	Your farm	Average of 143 farms	29 most profitable farms	29 least profitable farms
Size of farm (acres)	____	201	177	279
Size of business (days of prod. work) (1)	____	756	775	1,017
Average farm inventory (without house)	____	$16,680	$14,662	$24,464
Land	____	7588	6395	11,351
Farm improvements	____	3522	3238	4,906
Machinery & equipment (total)	____	2041	1832	3,229
Gen. machinery & equipment	____	1416	1319	2070
Tractor	____	339	236	722
Truck	____	80	82	150
Auto (farm share)	____	117	86	152
Gas engine (farm share)	____	25	25	31
Electrical equipment (farm share)	____	64	84	104
Feeds & seeds	____	1264	1023	1901
Miscellaneous supplies	____	39	30	48
Horses (total)	____	460	390	521
Horses	____	420	367	484
Colts	____	40	23	37
Productive livestock (total)	____	1766	1754	2508
Cows	____	869	942	1127
Other cattle	____	482	409	810
Hogs	____	211	178	289
Sheep	____	64	44	143
Poultry	____	140	181	139

(1) Explanation of term: "Days of Productive Work".

The total "Days of Productive Work" for any one farm are a measure of size of that farm business. The average number of "ten-hour days" of man labor required per head of productive livestock and per acre of crops is used in combining the crops and the livestock in one single measure of size of business.

The number of days of productive work for each animal and each acre of crops, computed from data presented in Minnesota Technical Bulletin 44, "A Study of Dairy Farm Organization in Southeastern Minnesota", are listed as follows:

Item	Per	No. of Days of Prod. Work	Item	Per	No. of Days of Prod. Work
Cows	Cow	16.6	Corn for grain (Husked)	Acre	2.1
Other cattle	Animal unit*	7.6	Corn for grain (Husk. & shred.)	"	2.8
Sheep	Animal unit*	2.7	Corn for silage	"	2.6
Poultry	100 hens	20.1	Corn hogged	"	1.25
Hogs	100 lbs. pork prod.	.55	Corn for fodder	"	1.8
Alfalfa	Acre	1.5	Sweet corn	"	3.0
Tame & wild hay	"	.6	Potatoes	"	6.4
Sm. grain & flax	"	1.0	Sugar beets	"	4.0
Sm. grain hogged	"	.4			
Canning peas	"	2.5			

*Animal Unit represents one cow, one bull, two head of young cattle, seven head of sheep, fourteen lambs, 2100 lbs. of pork produced, or 100 hens.

Summary of Farm Earnings 1932

Items	Your Farm	Average of 143 farms	29 most profitable farms	29 least profitable farms
CASH EXPENSES				
Tractor (new and exp.)	$____	$ 98	$ 70	$ 250
Truck (new and exp.)	____	52	72	95
Auto (new and exp.) (farm share)	____	63	48	79
Gas engine (new and exp.) (farm share)	____	10	9	10
Electricity (new and exp.)(farm share)	____	31	31	49
Machinery and equipment (new)	____	89	94	124
Machinery and equipment (exp.)	____	51	51	76
Bldgs., fences, tiling (new)	____	47	25	37
Bldgs., fences, tiling (exp.)	____	19	29	22
Hired labor	____	220	219	392
Feed for livestock	____	282	358	368
Other expense for livestock	____	55	73	78
Horses bought	____	32	33	37
Cows bought	____	17	1	60
Other cattle bought	____	34	11	78
Hogs bought	____	23	13	38
Sheep bought	____	10	1	36
Poultry bought	____	35	40	48
Crop (seed, twine, spray)	____	129	120	167
Taxes and insurance	____	341	265	516
General farm	____	31	29	33
(1) Total cash expense	____	1,669	1,592	2,593
(2) Decrease in farm inventory	____	919	681	1,423
(3) Board for hired labor	____	68	66	97
(4) Total expense (sum of (1)(2) & (3)	____	2,656	2,339	4,113
CASH RECEIPTS				
Horses	____	25	26	31
Cows	____	128	127	163
Dairy products	____	978	1,185	1,366
Other cattle	____	213	174	345
Hogs	____	502	409	681
Sheep	____	37	19	73
Poultry	____	140	218	150
Eggs	____	193	329	147
Small grain	____	111	54	158
Corn	____	30	69	4
Hay	____	23	5	25
Root crops	____	33	130	11
Other crops	____	91	207	90
Miscellaneous	____	144	163	166
Income from work off the farm	____	106	155	174
(5) Total cash receipts	____	2,754	3,270	3,584
(6) Increase in farm inventory	____	--	--	--
(7) Farm produce used in house	____	197	209	208
(8) Total receipts (sum of (5)&(7)	____	2,951	3,479	3,792
Total expenses (4)	____	2,656	2,339	4,113
(9) Ret. to cap. & fam. labor(8)minus(4)	____	295	1,140	-321
(10) Interest on farm inventory	____	834	733	1,223
(11) Family labor earnings(9)minus(10)	____	-539	407	-1,544
(12) Unpaid family labor	____	229	194	353
(13) Oper. labor earnings(11)minus(12)	____	-768	213	-1,897

Summary of Farm Earnings 1932 (A)

Items	Your farm	Average of 143 farms	29 most profitable farms	29 least profitable farms
EXPENSES AND NET DECREASES				
Total power machinery & equipment	$___	$ 351	$ 304	$ 566
Hired	___	67	62	63
Tractor	___	100	63	232
Truck	___	59	66	106
Auto (farm share)	___	77	66	98
Gas engine (farm share)	___	12	11	12
Elec. plant or current (farm share)	___	36	36	55
Gen. machinery and equipment	___	184	154	266
Bldgs., fencing, tiling	___	137	119	182
Hired labor	___	220	219	392
Prod. livestock misc. expense	___	41	57	59
Misc. horse expense	___	2	2	3
Crop	___	86	86	132
Real Estate taxes	___	267	209	398
Personal Property tax	___	31	26	46
Insurance	___	43	30	72
General farm	___	31	29	33
Crops and feeds	___	339	76	769
Horses	___	11	--	32
Board for hired labor	___	68	66	97
Interest on farm inventory	___	834	733	1,223
Unpaid family labor	___	229	194	353
(1) Total expenses	___	2,874	2,304	4,623
RETURNS AND NET INCREASES				
Crops	___	--	--	--
All productive livestock	___	2,129	2,473	2,683
Cows (including milk to other lvst.)	___	1,110	1,344	1,465
Other cattle	___	277	249	399
Hogs	___	392	317	497
Sheep	___	31	4	73
Poultry	___	319	559	249
Horses	___	--	3	--
Miscellaneous	___	23	36	23
Income from work off the farm	___	106	155	174
(2) Total	___	2,258	2,667	2,880
(3) Milk produced and fed on farm	___	152	150	155
(4) Tot. ret. & net incr., (2) minus (3)	___	2,106	2,517	2,725
Total expenses (1)	___	2,874	2,304	4,623
(5) Operator's labor earn., (4) minus (1)	___	-768	213	-1,898

(A) Cash receipts and expenses are adjusted for changes in inventory for each enterprise and for each item of expense in order to show gross returns and net increases, and total expenses and net decreases. The operator's labor earnings are the same as those on page 6.

EFFECT OF WELL BALANCED EFFICIENCY ON FARM PROFITS

It is quite evident from this report that few farmers have a monopoly on efficiency. Quite often farm operators show efficient management in one part of the farm business, which is offset by poor results in other phases of the business. These farmers get medium returns while those who fall down all along the line get the lowest returns and those few who can manage a large volume of business with high all around efficiency receive returns well above the average.

The data in this report and the reports of recent years in this same area, indicate that there are many factors of various degrees of importance which show relationships with operator's labor earnings or which offer opportunities for increasing earnings. Size of business in 1932 tended to be a disadvantage to those who showed a loss, for greater size was one factor serving to increase the loss. However, for those who excelled in most of the other factors and received some return for their labor and management, the latter tended to be increased by size of business. Likewise, if livestock shows a loss, it is not an advantage to have more livestock. Hence, a balanced standing in the following eight factors is quite essential in order to secure the highest possible returns:

1. Pounds of butterfat per cow.
2. Returns above feed cost for productive livestock (other than cows) per animal unit.
3. Productive livestock units per 100 acres.
4. Crop yields.
5. Percentage of tillable acres in high return crops.
6. Size of business--days of productive work.
7. Days of productive work per worker.
8. Equipment and farm power expense (building, fencing, all machinery, horse feed, and miscellaneous horse expense) per day of productive work.

In Chart I is shown the effect of the number of the above factors in which the farmer excels in his labor earnings. The farmer who excelled in 8 factors had earnings of $2,082 above the average of 8 farmers who excelled in only one factor.

Chart I. Relation of Operator's Labor Earnings to the Number of Factors in which Farmer is above the Average

No. of factors in which farm excels	No. of farms	Your farm	The length of the shaded lines are in proportion to the average operator's labor earnings	Average operator's earnings
Eight	1	_____	xxxxxxx	$ 464
Seven	7	_____	xxxx	-250
Six	11	_____	xxxxx	-301
Five	28	_____	xxxxxx	-397
Four	41	_____	xxxxxxxxxxxxx	-822
Three	30	_____	xxxxxxxxxxxxxxx	-991
Two	17	_____	xxxxxxxxxxxxxxxx	-1045
One	8	_____	xxxxxxxxxxxxxxxxxxxxxxxxxx	-1618

The array in Chart I suggests that it will be worth while for each cooperator to study carefully his ranking on pages 9 and 10, and learn through his standing in respect to each of the above factors the elements of strength and weakness in his farm business.

Measures of Farm Organization and Management Efficiency, 1932

Measures used in chart on page 10.		Your farm	Average of 143 farms	29 most profitable farms	29 least profitable farms
Operator's Labor Earnings	$	_____	$-768.	$ 213.	$-1898.
(1) Lbs. of butterfat per cow		_____	240	248	224
(2) Return over feed(pr. lvst.other than cows)*	$	_____	$ 2.02	$ 11.23	$ -4.00
(3) Productive livestock units per 100 acres		_____	20.9	23.4	19.9
(4) Crop yields**		_____	100	97	94.
(5) % of tillable land in high return crops***		_____	35.6	39.1	31.1
(6) Size of business--days of prod. work		_____	757	776	1017
(7) Days of prod. work per worker		_____	337	351	358
(8) Power & eq. exp. per day of prod. work	$	_____	$ 1.15	$ .91	$ 1.26
Measures and items related to some of the above measures					
(2) Return over feed per head other cattle	$	_____	$ -4.12	$ - 3.14	$ - 3.86
Return over feed per 100 lbs. pork prod.		_____	-.58	- .38	- .71
Return over feed per hen		_____	.81	1.09	.52
Return over feed per head sheep		_____	-.08	- 1.12	.41
(6) Days of productive work on crops		_____	208	201	291
Days of productive work on prod. livestock		_____	505	512	656
Days of other productive work		_____	44	63	70
(7) Total number of workers		_____	2.25	2.20	2.90
Number of family workers		_____	1.63	1.57	1.98
Number of hired workers		_____	.62	.63	.92
(8) Power expense per day of prod. work	$	_____	$ .71	$ .55	$ .81
Mach. & equip. exp. per day of prod. work		_____	.25	.21	.26
Bldg. & Fenc. exp. per day of prod. work		_____	.19	.15	.19

* Given as returns over feed cost per animal unit of productive livestock other than cows.

** Given as a percentage of the average.

*** Crops are marked on page 11 as (A), (B), (C), (D). All of acres in (A) crops, one-half of acres in (B) crops, and one-fourth of acres in (C) crops are used in calculating per cent of tillable land in high return crops.

Find Your Weak Links

Using your figures from page 9, locate your standing with respect to the various measures of farm organization and management efficiency. The average for the 143 farms included in this summary are located between the two lines across the center of the page.

Oper. Labor Earn.	Lbs. B.F. per cow	Ret. above Feed; Prod. Livestock other than cows	Prod. Livestock Units per 100 A.	Crop Yields	High Ret. Crops	Days of Prod. Work: Farms with (+) Earn.	Days of Prod. Work: Farms with (-) Earn.	Days Prod. Work per Worker	Pow. & Eq. Exp. per Day Prod. Work
High									
$2623	394	$137.84	39.9	149.	68.4	2313	288	575	$ .25
1232	340	42.02	30.9	130.	55.6	1257	382	512	.40
832	320	34.02	28.9	124.	51.6	1157	457	477	.55
432	300	26.02	26.9	118.	47.6	1057	532	442	.70
32	280	18.02	24.9	112.	43.6	957	607	407	.85
-368	260	10.02	22.9	106.	39.6	857	682	372	1.00
Av-768	240	2.02	20.9	100.	35.6	757	757	337	1.15
-1168	223	-3.98	18.9	94.	31.6	682	857	312	1.30
-1568	206	-9.98	16.9	88.	27.6	607	957	287	1.45
-1968	189	-15.98	14.9	82.	23.6	532	1057	262	1.60
-2368	172	-21.98	12.9	76.	19.6	457	1157	237	1.75
-2768	155	-27.98	10.9	70.	15.6	382	1257	212	1.90
-3046	133	-35.43	6.5	62.	6.5	288	2313	175	2.16
Low									

Distribution of Acres in Farm 1932

Crop (A)(B)(C)(D) refer to ranking used in calculating % of tillable land in High Return Crops (see page 9)		No. of farms growing this crop	Your farm	Aver. of 143 farms	29 most profitable farms	29 least profitable farms
Winter wheat	(B)	38	____	4.0	2.7	3.8
Spring wheat	(C)	14	____	.8	.1	.3
Oats	(D)	99	____	16.5	13.4	31.2
Barley	(C)	84	____	12.0	5.6	21.6
Rye	(D)	19	____	1.5	1.2	2.0
Flax	(B)	11	____	1.7	1.7	3.9
Wheat and oats	(C)	33	____	3.8	3.5	3.7
Oats and barley	(C)	82	____	15.7	9.3	19.3
Flax and wheat	(B)	17	____	1.8	1.7	1.1
Other mixtures	(C)	16	____	2.2	0.	3.7
Canning peas	(A)	8	____	1.0	1.7	1.2
Total grain and peas				61.0	40.9	91.8
Corn, grain	(B)	140	____	32.6	33.3	44.3
Corn, silage	(C)	124	____	12.1	10.3	19.3
Corn, fodder	(D)	46	____	1.2	1.5	1.5
Sweet corn	(C)	14	____	1.7	5.7	.5
Sugar beets	(A)	2	____	.5	2.6	0.
Potatoes	(A)	89	____	.9	.6	1.6
Truck crops	(A)	9	____	.2	.4	.1
Total cultivated crops				49.2	54.4	67.3
Alfalfa	(A)	120	____	10.6	10.6	12.2
Red clover	(B)	18	____	1.5	.5	3.3
Other legumes & mixtures	(B) or (C)	79	____	7.5	3.7	9.2
Timothy	(D)	29	____	2.7	2.9	5.2
Annual hay	(D)	23	____	.8	1.1	1.4
Hay (non-tillable land)		53	____	4.9	4.1	4.0
Total hay				28.0	22.9	35.3
Total crop acreage				138.2	118.2	194.4
Sweet clover pasture	(B)	56	____	5.3	7.3	3.6
Alfalfa pasture	(A)	26	____	.8	.4	2.0
Red clov.or rape pasture(hogs)	(B)	29	____	.7	.7	1.0
Misc. legume pasture	(B) or (C)	24	____	2.5	.2	5.4
Other tillable pasture	(D)	63	____	10.4	10.4	22.5
Non-tillable pasture		106	____	25.5	23.4	28.4
Total pasture				45.2	42.4	62.9
Tillable land not cropped		11	____	.6	.4	2.1
Timber (not pastured)		52	____	5.7	2.9	7.3
Roads and waste			____	5.8	7.9	5.8
Farmstead			____	5.9	5.5	6.6
Total acres in farm			____	201.4	177.3	279.1
% of land tillable			____	76.	75.	81.
% of tillable land in high return crops			____	35.6	39.1	31.1

Yield of Crops 1932

Yield of crops	Your farm	Average 143 farms	29 most profitable farms	29 least profitable farms
Winter wheat	_____	22.6	21.8	18.8
Spring wheat	_____	19.2	23.3	18.9
Oats	_____	54.8	50.3	53.5
Barley	_____	33.7	33.0	30.3
Rye	_____	18.5	18.5	21.4
Flax	_____	8.3	10.9	5.1
Wheat and oats	_____	33.6	40.0	30.6
Oats and barley	_____	45.3	44.0	41.8
Flax and wheat	_____	17.7	17.9	17.9
Oats, barley, and wheat	_____	36.1	--	40.4
Canning peas	_____	$23.33	$38.85	$24.26
Corn, grain	_____	51.3	49.2	49.9
Corn, silage	_____	8.3	8.5	7.3
Corn, fodder	_____	3.3	3.1	3.1
Sweet corn	_____	2.8	2.3	4.1
Sugar beets	_____	14.7	14.7	--
Potatoes	_____	90.0	95.4	83.5
Alfalfa	_____	2.8	2.9	2.4
Red clover	_____	1.9	1.6	2.0
Clover and timothy	_____	1.9	1.8	1.9
Soy bean hay	_____	1.7	1.7	1.3
Annual hay	_____	1.9	2.3	1.7
Timothy	_____	1.6	1.9	1.6
Wild hay	_____	1.4	1.7	1.3
Miscellaneous crops	_____	____		
	_____	____		

Some methods farmers use to increase their crop yields:

1. Tile, if necessary.
2. Plow under legumes--grow sweet clover in small grains on high lime soil--lime for alfalfa, if necessary.
3. Test out commercial fertilizers on strips of land to see if they pay.
4. Utilize manure effectively.
5. Use rotated legume pastures.
6. Raise and feed hogs on these pastures and hog down corn.
7. Grow recommended varieties of crops.
8. Use best tested seed available.
9. Prepare seed-bed thoroughly and timely.

Summary of Amount of Livestock

	Your farm	Average 143 farms	29 most Profitable farms	29 least Profitable farms
Acres in farm	_____	201	177	279
No. of horses (with tractor)*	_____	5.5	5.1	5.9
No. of horses (without tractor)**	_____	5.2	4.7	4.9
No. of colts	_____	.8	.4	.8
No. of cows	_____	18.2	19.4	23.0
No. of cows per worker	_____	8.2	9.0	8.1
Head of other cattle	_____	20.6	18.1	33.0
Litters of pigs raised	_____	11.	9.	14.
Pounds of pork produced	_____	14796.	11931.	18557.
Head of sheep (2 lambs equal 1 head)	_____	14.4	10.	28.9
No. of hens	_____	165.	221.	140.
Total no. of productive livestock animal units	_____	39.9	38.6	54.4
% of tot. prod. livestock units that are cows	_____	46.7	51.4	42.3
% of tot. prod. livestock units that are o. cattle	_____	26.0	24.7	29.9
% of tot. prod. livestock units that are hogs	_____	18.2	15.4	16.9
% of tot. prod. livestock units that are sheep	_____	4.4	2.2	7.9
% of tot. prod. livestock units that are hens	_____	4.7	6.3	3.0
* Number of farms with tractors		94	14	27
** Number of farms without tractors		49	15	3

Factors of Cost and Returns in Dairy Production 1932

Items	Your farm	Average 143 farms	29 farms highest in B.F. per cow	29 farms lowest in B.F. per cow
Lbs. butterfat per cow	_____	240	302	176
Feeds per cow, lbs.:				
Corn	_____	432	462	343
Small grain	_____	1119	1576	728
Com. feeds - under 25% protein	_____	320	443	146
Com. feeds - over 25% protein	_____	83	132	24
Tame hay	_____	824	809	898
Alfalfa	_____	1837	2330	1442
Wild hay	_____	173	146	126
Corn fodder	_____	651	480	986
Silage	_____	6711	8013	5162
Total concentrates	_____	1954	2613	1241
Total dry roughage	_____	3485	3765	3452
Total digestible nutrients	_____	4258	5125	3440
Total digest. nutr. per lb. B.F.*	_____	18.0	16.6	19.6
% protein in ration	_____	12.7	13.4	11.9
% cows fresh - Sept. to Dec. incl.	_____	58.0	69.0	52.0
Feed cost per cow:				
Concentrates	$_____	$18.87	$17.78	$7.97
Roughages	_____	23.83	27.98	20.60
Pasture	_____	3.76	3.40	4.02
TOTAL FEED COSTS	$_____	$41.46	$49.16	$32.59
Value of produce per cow:				
B.F. sales	$_____	$51.21	$64.97	$32.00
Dairy produce used in house	_____	2.93	2.94	3.49
Milk to other livestock	_____	8.80	10.40	7.91
Appreciation or depreciation	_____	-3.70	-3.33	-2.80
TOTAL VALUE OF PRODUCT	$_____	$59.24	$74.98	$40.60
RETURNS ABOVE FEED COST PER COW	$_____	$17.78	$25.82	$8.01
Price received per lb. B.F. sold:				
As manufacturing cream	$_____	$.22	$.22	$.21
As milk, cheese or retail cream	_____	.42	.41	.42
Feed cost per lb. B.F.	_____	.17	.16	.19
Number of cows**	_____	18.2	16.9	17.5

*Not including nutrients secured from pasture.

**All cows which have at some time in the past freshened are included in the dairy herd, and affect the average number of cows used in computing this table. There is some variation in the number of months of dry period per cow; however, this variation is small for the majority of the farms.

Feed Costs and Returns for Other Cattle and Sheep 1932

Items	Your farm	Average of all farms		Farms highest in returns above feed per head		Farms lowest in returns above feed per head	
Other cattle; no. of farms:		143		29		29	
Feeds used per head, lbs.:							
Concentrates	_____	414		422		408	
Hay and fodder	_____	1389		1310		1746	
Silage	_____	2383		2074		2692	
Whole milk	_____	432		325		589	
Skimmilk	_____	1406		1343		1705	
Feed cost per head:							
Concentrates	$_____	$2.57		$2.64		$2.60	
Roughages	_____	8.40		7.39		10.24	
Milk	_____	5.34		4.21		7.08	
Pasture	_____	1.44		1.40		1.38	
TOTAL	$_____		$17.75		$15.64		$21.30
RETURNS PER HEAD	$_____		$13.63		$21.29		$8.04
RETURNS ABOVE FEED COST PER HEAD	$_____		$-4.12		$$5.65		$-13.26
% death loss	_____	8		6		10	
Number of head of young cattle	_____	20.6		22.7		17.2	
Sheep; no. of farms:		54		11		11	
Feeds used per head,* lbs.:							
Concentrates	_____	52		51		91	
Tame hay	_____	41		19		8	
Alfalfa	_____	59		76		27	
Corn fodder and wild hay	_____	103		94		69	
Silage	_____	88		113		68	
Feed cost per head:							
Concentrates	$_____	$.36		$.32		$.55	
Roughages	_____	.80		.85		.45	
Pasture	_____	.62		.66		.61	
TOTAL	$_____		$1.78		$1.83		$1.61
Value of production per head:							
Wool	$_____	$.46		$.54		$.37	
Mutton	_____	1.24		3.28		-1.75	
TOTAL	$_____		$1.70		$3.82		$-1.38
RETURNS ABOVE FEED COST PER HEAD	$_____		$-.08		$1.99		$-2.99
Price per lb. wool sold	$_____	$.08		$.09		$.07	
Value per lamb sold	_____	3.63		4.08		3.16	
% lamb crop	_____	100		136		61	
% death loss	_____	10		6		16	
No. of head of sheep*	_____	37.5		50.4		31.5	

*Two lambs under 6 months of age considered as one head.

Feed Costs and Returns for Hogs 1932

Items	Your farm	Average 142 farms	28 farms highest in returns above feed per 100 lbs. pork prod.	28 farms lowest in returns above feed per 100 lbs. pork prod.
Lbs. of feed per 100 lbs.pork produced:				
Corn	____	282	209	390
Small grain	____	136	103	201
Commercial grain feeds	____	17	19	16
Total grain and com. feeds	____	435	331	609
Tankage	____	3	3	2
Skimmmilk	____	461	462	595
Value of feed per 100 lbs.pork produced:				
Grain and commercial feeds	$ ____	$ 2.52	$ 1.89	$ 3.71
Tankage and skimmmilk	____	.51	.49	.62
Pasture	____	.11	.10	.11
Total Feed Cost per 100 lbs.Pork Prod.	_____	$3.14	$2.48	$4.44
RETURNS PER 100 LBS. PORK PRODUCED	$ _____	$2.58	$3.00	$2.25
RET.ABOVE FEED COST PER 100#PORK PROD.	$ _____	$-.56	$ .52	$-2.19
Price received per 100 lbs.pork sold	$ ____	$3.18	$ 3.45	$ 3.08
Total no. of litters	____	11	10	8
Total no. of pigs weaned per litter	____	5.9	6.7	5.1
Lbs. of pork produced	____	14900	16418	7978

Feed Cost and Returns for Poultry 1932

Items	Your farm	Average 132 farms	26 farms highest in returns above feed per hen	26 farms lowest in returns above feed per hen
Lbs. of feed per hen:				
Concentrates	____	110	153	107
Skimmilk	____	58	79	39
Cost of feed per hen:				
Concentrates	$ ____	$ .80	$1.11	$ .73
Skimmilk	____	.06	.08	.04
TOTAL	$_____	$.86	$1.19	$.77
Value of product per hen				
Eggs sold and used in house	____	1.15	1.71	.69
Poultry sold & used in house plus appreciation or less depreciation	____	.52	1.73	-.12
TOTAL	$_____	$1.67	$3.44	$.57
RETURNS ABOVE FEED COST PER HEN	$_____	.81	2.25	-.20
Price received per doz. eggs sold(cents)	_____	13.2	15.1	11.8
Eggs laid per hen	_____	106	142	73
No. of hens	_____	177	239	123
% of hens that are pullets	_____	72.	81.	63

Feed Costs per Horse and Other Power Expense Items - 1932

Farms with Tractors	Your farm	Average	Most profitable farms	Least Profitable farms
Number of farms:		94	19	19.
Feed per horse,* lbs.				
Grain	_____	2603	2424	2863
Tame hay & alfalfa	_____	2457	2255	3174
Wild hay & fodder	_____	2225	2461	1445
Feed costs per horse				
Grain	$ _____	$ 15.14	$ 14.19	$ 16.56
Roughage	_____	12.24	12.49	12.85
Pasture	_____	1.84	1.76	1.83
Total	$ _____	$ 29.22	28.44	31.24
Number of work horses	_____	5.5	5.0	6.4
Number of colts	_____	.9	.6	1.2
Crop acres per horse	_____	29.3	29.4	33.6
Tractor & horse exp. per cropA	$_____	$ 2.25	$ 2.07	$ 2.57
Farm power expense per day prod. work		.73	.62	.83

Farms without Tractors

Number of farms:		49	10	10
Feed per horse,* lbs.				
Grain	_____	2459	2023	3145
Tame hay & alfalfa	_____	2250	2229	2430
Wild hay & fodder	_____	1816	1431	1781
Feed costs per horse				
Grain	$ _____	$ 13.92	$ 11.93	$ 17.59
Roughage	_____	10.97	12.04	11.14
Pasture	_____	2.11	2.16	1.79
Total	$ _____	$ 27.00	$ 26.13	$ 30.52
Number of work horses	_____	5.2	4.7	6.8
Number of colts	_____	.6	.4	.2
Crop acres per horse	_____	19.3	18.1	19.9
Horse expense per crop acre	$ _____	$ 1.69	$ 1.24	$ 2.03
Farm power exp. pr. day prod. work	_____	.67	.50	.84

* Two colts equal one horse.

Distribution of Farm Produce Used in House 1932

	Quantities		Values	
	Your farm	Average 143 farms	Your farm	Average 143 farms
Whole milk	_____	1333 qts.	$_____	$25.44
Skimmilk	_____	175 qts.	_____	.38
Cream	_____	313 pts.	_____	20.38
Farm made butter	_____	10 lbs.	_____	2.13
Eggs	_____	192 doz.	_____	22.82
Poultry	_____	46 head	_____	14.56
Cattle	_____	349 lbs.	_____	12.00
Hogs	_____	761 lbs.	_____	22.03
Sheep	_____	10 lbs.	_____	.39
Potatoes	_____	34 bu.	_____	10.33
Vegetables and fruit	_____	-	_____	31.78
Farm fuel	_____	8 cds.	_____	35.45
Total			$_____	$197.69

	Your farm	Average 143 farms
Average value of farm dwelling	$_____	$1849
Interest and depreciation on farm dwelling	_____	144

Distribution of Household and Personal Expenses for Those Farms which Kept Complete Accounts of These Expenses 1932

	Your farm	Average 84 farms	17 most profitable	17 least profitable
Number of persons (adult equivalent)	_____	4.2	4.4	4.5
Food	$_____	$201.22	$203.68	$238.34
Operating and supplies	_____	72.14	85.91	91.41
Furnishings and equipment	_____	16.35	15.26	8.66
Clothing and materials	_____	87.96	106.83	92.28
Health	_____	33.26	31.76	34.36
Development and recreation	_____	72.19	118.88	85.90
Personal	_____	38.78	69.43	38.42
Life insurance and savings	_____	87.67	92.65	64.87
Personal share of auto expense	_____	78.20	74.42	88.23
Housing	_____	5.08	7.50	3.52
Total Household and Personal Cash Exp.	$_____	$692.85	$806.32	$745.99
Food furnished by the farm	_____	165.74	189.31	176.96
Fuel furnished by the farm	_____	34.17	42.77	20.94
Interest and depreciation on farm dwelling	_____	138.83	130.30	154.14
Total Household and Personal Expenses	$_____	$1031.59	$1168.70	$1098.03

Summary of Farm Inventories 1932

County:	Dodge	Freeborn	Goodhue	LeSueur
Number of Farms	15	24	31	11
Average farm inventory (without house)	$15,305	$16,421	$16,261	$18,776
Land	5,592	8,116	7,348	10,120
Farm improvements	3,852	2,937	3,781	3,589
Machinery and equipment (total)	2,152	1,845	1,995	1,737
Gen. Machinery and equipment	1,489	1,252	1,361	1,134
Tractor	408	337	321	387
Truck	48	50	100	69
Auto (farm share)	128	114	113	95
Gas engine (farm share)	42	25	40	7
Elec. equip. (farm share)	37	67	60	45
Feeds and seeds	1,211	1,286	1,191	1,214
Misc. supplies	53	29	43	45
Horses (total)	470	436	490	342
Horses	448	409	446	329
Colts	22	27	44	13
Productive Livestock (total)	1,975	1,772	1,413	1,729
Cows	974	806	697	888
Other cattle	628	487	389	469
Hogs	173	261	137	211
Sheep	74	80	90	79
Poultry	126	144	100	82

County:	Mower	Rice	Steele	Waseca
Number of Farms	9	22	21	10
Average farm inventory (without house)	$ 21,686	$14,035	$16,894	$19,226
Land	10,115	6,234	7,248	8,690
Farm improvements	4,517	3,043	3,542	3,674
Machinery and equipment (total)	2,629	1,823	2,155	2,523
Gen. Machinery and equipment	1,825	1,318	1,540	1,760
Tractor	423	255	311	418
Truck	197	67	52	124
Auto (farm share)	117	107	141	116
Gas engine (farm share)	12	11	13	40
Elec. equip. (farm share)	55	65	98	65
Feeds and seeds	1,460	1,048	1,445	1,495
Misc. supplies	18	42	32	55
Horses (total)	581	396	492	499
Horses	482	370	433	453
Colts	99	26	59	46
Productive livestock (total)	2,366	1,449	1,980	2,290
Cows	1,320	753	995	969
Other cattle	599	348	498	712
Hogs	275	197	278	215
Sheep	66	28	29	71
Poultry	106	123	180	323

Summary of Farm Earnings 1932

Items	Dodge	Free-born	Good-hue	Le Sueur	Mower	Rice	Steele	Waseca
CASH EXPENSES								
Tractor (new & exp.)	$ 106	$ 92	$ 126	$ 52	$ 139	$ 54	$ 113	$ 99
Truck (new & exp.)	24	33	63	77	102	24	38	121
Auto (new & exp.)	53	58	62	41	108	68	64	67
Gas Eng. (new & exp.)	14	15	14	15	3	4	4	8
Elec. (new & exp.)	17	18	11	28	74	32	56	55
Mach. & equip. (new)	127	50	106	23	130	103	73	115
Mach. & equip. (exp.)	53	53	47	47	78	33	55	59
Bldgs., fen.,til. (new)	23	156	56	3	14	12	15	23
Bldgs., fen.,til. (exp.)	12	20	13	18	12	16	28	39
Hired labor	180	174	191	164	611	132	275	277
Feed for livestock	298	215	206	178	661	243	317	433
Other exp. for livestock	60	46	51	58	99	49	51	65
Horses bought	55	44	21	5	45	18	46	18
Cows bought	0	2	5	3	192	7	19	12
Other cattle bought	110	17	19	56	40	13	37	22
Hogs bought	39	27	7	28	46	14	26	25
Sheep bought	1	44	0	5	1	1	8	0
Poultry bought	35	33	25	23	47	35	33	84
Crop (seed, twine, spray)	136	114	144	130	197	106	120	114
Taxes and insurance	312	322	317	346	565	335	338	310
General farm	26	27	31	32	36	37	28	32
Total cash expense	1,681	1,560	1,515	1,332	3,200	1,336	1,735	1,978
Dec. in farm inventory	817	1,047	697	891	1,179	748	1,077	1,287
Board for hired labor	55	50	68	59	113	56	81	102
Total expense	2,553	2,657	2,280	2,282	4,492	2,140	2,893	3,367
CASH RECEIPTS								
Horses	21	34	36	0	43	21	20	12
Cows	103	107	90	78	334	95	204	122
Dairy products	881	783	902	887	2,220	795	1,076	1,005
Other cattle	348	260	169	190	207	123	177	335
Hogs	433	587	336	468	850	390	680	507
Sheep	50	36	47	68	33	13	28	29
Poultry	107	105	60	66	95	158	174	535
Eggs	123	114	157	79	97	196	251	678
Small grain	103	76	219	89	34	139	37	60
Corn	47	36	7	92	3	4	13	107
Hay	12	52	16	13	21	19	25	10
Root crops	0	26	2	0	11	3	3	372
Other crops	231	21	26	113	30	52	145	248
Miscellaneous	193	194	173	45	115	118	111	125
Work off farm	131	102	84	119	332	71	92	42
Total cash receipts	2,783	2,533	2,324	2,307	4,425	2,197	3,036	4,187
Farm prod. used in house	187	213	185	216	159	181	213	226
Total receipts	2,970	2,746	2,509	2,523	4,584	2,378	3,249	4,413
Total expenses	2,553	2,657	2,280	2,282	4,492	2,140	2,893	3,367
Ret. to cap. & fam. labor	417	89	229	241	92	238	356	1,046
Int. on farm inventory	765	821	813	939	1,084	702	844	961
Family labor earnings	-348	-732	-584	-698	-992	-464	-488	85
Unpaid family labor	222	229	214	233	377	180	243	228
Oper. labor earnings	-570	-961	-798	-931	-1,369	-644	-731	-143

Summary of Farm Earnings 1932 (Grouped by Size of Farm)

Range in Size	60 to 99 A.	100 to 139 A.	140 to 179 A.	180 to 219 A.	220 to 259 A.	260 A. & above
Number of farms	11	17	43	27	18	27
CASH EXPENSES						
Tractor (new & exp.)	$ 10	$ 28	$ 35	$ 88	$ 116	$ 278
Truck (new & exp.)	14	31	27	48	65	115
Auto (new & exp.)(f.sh.)	57	62	52	55	73	85
Gas engine (new & exp.)(f.sh.)	4	10	8	10	13	14
Elec. (new & exp.)(f.sh.)	11	26	26	33	46	39
Mach. & equip. (new)	94	40	75	116	95	110
Mach. & equip. (exp.)	19	28	42	48	68	82
Bldgs., fenc., tiling (new)	6	13	30	118	53	40
Bldgs., fenc., tiling (exp.)	12	27	16	12	22	26
Hired labor	22	72	159	216	477	326
Feed for livestock	243	282	257	261	293	349
Other expense for livestock	34	54	55	51	73	59
Horses bought	45	3	39	14	36	46
Cows bought	8	0	6	8	54	33
Other cattle bought	25	10	20	17	51	83
Hogs bought	10	21	13	19	39	38
Sheep bought	3	5	2	4	3	39
Poultry bought	34	20	37	30	25	55
Crop (seed, twine, spray)	76	79	123	128	139	186
Taxes & insurance	182	223	262	353	444	522
General farm	27	27	28	35	32	33
Total cash expense	936	1,061	1,312	1,664	2,217	2,558
Decr. in farm inventory	368	668	717	947	1,314	1,329
Board for hired labor	3	24	68	85	108	80
Total expense	1,307	1,753	2,097	2,696	3,639	3,967
CASH RECEIPTS						
Horses	15	19	27	26	32	27
Cows	50	96	121	149	154	165
Dairy products	550	701	847	927	1,301	1,370
Other cattle	78	109	139	157	327	430
Hogs	278	324	428	573	629	665
Sheep	10	5	23	37	39	91
Poultry	85	205	172	103	83	147
Eggs	97	261	195	194	203	177
Small grain	20	43	68	105	181	219
Corn	0	15	18	19	58	62
Hay	10	21	11	15	61	31
Root crops	6	76	2	19	8	94
Other crops	70	26	45	12	48	319
Miscellaneous	54	111	73	190	111	290
Work off farm	69	68	65	117	240	112
Total cash receipts	1,392	2,080	2,234	2,634	3,475	4,199
Farm prod. used in house	152	193	188	178	203	246
Total receipts	1,544	2,273	2,422	2,812	3,678	4,445
Total expenses	1,307	1,753	2,097	2,696	3,639	3,967
Ret. to cap. & family labor	237	520	325	116	39	478
Interest on farm inventory	396	561	680	798	1,051	1,321
Family labor earnings	-159	-41	-355	-682	-1,012	-843
Unpaid family labor	124	250	161	162	181	467
Operator's labor earnings	-283	-291	-516	-844	-1,193	-1,310

Distribution of Acres in Farm 1932

Crop (A)(B)(C)(D) refer to ranking used in calculating Index of Selection of High Return Crops, as explained on page 9.		Dodge	Freeborn	Goodhue	Le Sueur	Mower	Rice	Steele	Waseca
Winter wheat	(B)	0.	2.1	9.1	2.1	0.	3.9	3.1	6.0
Spring wheat	(C)	.2	0.	.8	3.5	0.	1.1	.8	0.
Oats	(D)	20.3	15.3	19.5	24.4	20.2	15.6	11.2	6.5
Barley	(C)	13.0	3.7	26.1	10.1	8.2	11.2	4.7	8.5
Rye	(D)	.5	.6	4.2	0.	0.	.4	2.4	0.
Flax	(B)	6.1	3.5	0.	.8	3.3	0.	.7	1.0
Wheat and oats	(C)	1.6	3.8	2.5	3.5	11.	2.5	1.5	13.1
Oats and barley	(C)	17.8	21.2	8.9	2.7	16.6	12.5	29.5	12.0
Flax and wheat	(B)	2.8	.2	6.6	0.	0.	.5	0.	0.
Other mixtures	(C)	0.	3.8	.8	3.8	12.4	0.	.9	3.2
Canning peas	(A)	3.3	0.	0.	1.6	0.	0.	3.6	0.
Total grain and peas		65.6	54.2	78.5	52.5	71.7	47.7	58.4	50.3
Corn, grain	(B)	42.4	43.0	20.3	36.6	37.	23.3	34.0	39.9
Corn, silage	(C)	13.7	10.9	13.1	7.9	23.6	11.4	12.4	5.5
Corn, fodder	(D)	2.4	1.0	.9	0.	0.	1.8	1.9	.6
Sweet corn	(C)	4.5	0.	0.	3.7	0.	1.1	.5	10.2
Sugar beets	(A)	0.	0.	0.	0.	0.	0.	0.	7.4
Potatoes	(A)	.3	2.1	.3	.2	1.9	.7	1.2	.8
Truck crops	(A)	.1	.3	.2	.2	0.	.3	.1	0.
Total cultivated crops		63.4	57.3	34.8	48.6	62.5	38.6	50.1	64.4
Alfalfa	(A)	8.4	11.3	9.9	12.6	10.9	10.9	11.2	10.1
Red clover	(B)	1.5	3.3	1.5	0.	.6	1.2	0.	2.9
Other leg. & mixtures	(B) or (C)	12.0	5.7	10.8	3.2	12.3	4.4	7.1	2.1
Timothy	(D)	3.6	2.2	3.3	1.6	12.6	1.2	.8	0.
Annual hay		.3	.5	.4	1.0	0.	2.5	.5	.5
Wild hay (non-tillable land)		3.1	7.3	.5	5.2	0.	2.4	7.9	19.5
Total hay		28.9	30.3	26.4	23.6	36.4	22.6	27.5	35.1
Total crop acreage		157.9	141.8	139.7	124.7	170.6	108.9	136.0	149.8
Sweet clover pasture	(B)	8.6	5.0	5.0	1.6	.6	6.2	6.4	6.1
Alfalfa pasture	(A)	0.	.7	1.1	.5	.5	1.1	.7	1.5
Red clov. or rape past. (hogs)	(B)	.7	.8	1.0	.5	0.	.8	.7	.4
Misc. legume pasture	(B) or (C)	3.6	3.3	1.8	0.	2.4	1.8	2.8	5.0
Other tillable pasture	(D)	27.1	3.4	14.1	13.8	21.7	2.1	7.0	2.1
Non-tillable pasture		14.6	27.7	27.0	27.9	33.4	19.6	23.4	39.2
Total pasture		54.6	40.9	50.0	44.3	58.6	31.6	41.0	54.3
Tillable land not cropped		.4	.5	1.0	0.	2.4	.1	0.	.7
Timber (not pastured)		1.9	4.4	11.4	5.3	7.9	4.3	4.0	1.9
Roads and waste		5.6	8.2	6.3	3.5	4.8	4.2	4.9	8.1
Farmstead		7.3	6.5	5.4	4.2	5.8	4.6	7.0	6.6
Total acres in farm		227.7	202.3	213.8	182.0	250.1	153.7	192.9	221.4
% land tillable		86.	73.	76.	75.	79.	77.	75.	66.
Index of tillable land in high return crops		31.8	38.2	31.7	36.7	28.2	37.5	37.7	44.3

Yields of Crops 1932

Counties:	Dodge	Free-born	Good-hue	Le Sueur	Mower	Rice	Steele	Waseca
Crops:								
Winter wheat	-	13.5	20.4	32.6	-	27.6	24.4	23.9
Spring wheat	23.3	-	15.8	12.4	-	19.4	26.8	-
Oats	46.0	53.7	59.8	56.3	50.3	57.3	53.0	46.4
Barley	30.6	32.4	33.2	40.6	33.9	34.8	33.6	27.4
Rye	21.8	15.9	20.3	-	-	19.7	15.2	-
Flax	7.0	7.6	-	6.0	9.7	-	8.0	13.7
Wheat & oats	32.0	33.7	39.2	29.3	32.6	28.9	30.8	38.6
Oats & barley	44.9	42.0	46.4	41.2	42.9	46.8	47.9	45.1
Flax & wheat	17.0	19.2	18.4	-	-	10.0	-	-
Oats, barley & wheat	-	24.8	40.3	49.7	40.4	-	26.0	38.1
Canning peas	$38.85	-	-	$13.83	-	-	$24.02	-
Corn, grain	44.3	54.7	49.1	57.3	50.2	52.5	50.1	54.5
Corn, silage	7.6	9.5	7.3	7.9	6.1	8.6	8.7	10.7
Corn, fodder	3.3	3.1	2.6	-	-	3.3	3.5	4.3
Sweet corn	2.3	-	-	4.5	-	3.3	2.0	2.3
Sugar beets	-	-	-	-	-	-	-	14.7
Potatoes	72.1	100.8	112.9	93.2	62.0	105.7	70.5	82.0
Alfalfa	2.4	2.9	2.6	2.8	2.4	3.0	3.2	3.3
Red clover	2.3	1.9	1.2	-	1.0	1.7	-	3.0
Clover & timothy	1.7	1.4	2.0	2.4	1.8	1.8	2.2	2.5
Soy bean hay	1.8	1.7	1.8	1.7	1.8	2.1	-	1.3
Annual hay	1.0	2.1	2.0	1.5	-	1.7	1.5	3.0
Timothy	1.3	1.8	1.2	2.3	1.4	2.1	1.6	-
Wild hay	1.0	1.3	2.2	1.6	-	1.4	1.3	1.8

Factors Related with Earnings 1932

Counties:	Dodge	Freeborn	Goodhue	LeSueur
Lbs. B.F. per cow	235	227	229	255
Ret. above feed (P.L.S. other than cows)	$2.97	$-4.68	$2.36	$-5.20
Prod. livestock units per 100 acres	20.7	21.0	18.4	18.7
Crop yields (% of average)	89	99	98	107
% tillable land in high return crops	31.8	38.2	31.7	36.7
Days of productive work	841	779	674	666
Days of productive work per worker	359	378	315	304
Power & equip. expense per day prod. work	$1.00	$1.05	$1.27	$1.29

Counties:	Mower	Rice	Steele	Waseca
Lbs. B.F. per cow	262	244	257	228
Ret. above feed (P.L.S. other than cows)	$-1.05	$3.50	$4.59	$17.67
Prod. livestock units per 100 acres	19.9	21.5	24.1	23.7
Crop yields (% of average)	88	103	102	106
% tillable land in high return crops	28.2	37.5	37.7	44.3
Days of productive work	1026	606	814	900
Days productive work per worker	343	310	331	377
Power & equip. expense per day prod. work	$1.26	$1.10	$1.09	$1.17

Summary of Amount of Livestock 1932

Counties:	Dodge	Free-born	Good-hue	Le Sueur
Items				
No. of horses (farms with tractor)	5.8	5.1	5.5	5.1
No. of horses (farms without tractor)	4.6	5.7	5.5	5.8
No. of colts	.5	.6	.8	.3
No. of cows	20.5	17.8	17.4	15.1
No. of cows per worker	9.0	8.8	8.1	7.1
Head of other cattle	25.3	22.4	17.7	17.2
Litters of pigs raised	10.	14.	8.	10.
Pounds of pork produced	13171	17582	11016	13561
Head of sheep (2 lambs equal 1 head)	18.7	16.3	19.5	15.0
No. of hens	138	163	125	100
Total no. of prod. livestock animal units	43.9	41.9	36.1	33.6
% of total prod. livestock units that are cows	48.1	44.2	48.2	48.2
% of total prod. livestock units that are cattle*	28.1	26.1	25.4	24.7
% of total prod. livestock units that are hogs	15.8	20.5	14.5	19.9
% of total prod. livestock units that are sheep	3.8	4.5	8.2	3.9
% of total prod. livestock units that are hens	4.1	4.7	3.7	3.2

Counties:	Mower	Rice	Steele	Waseca
Items				
No. of horses (farms with tractor)	5.9	4.4	6.3	6.4
No. of horses (farms without tractor)	5.8	4.1	5.7	6.9
No. of colts	1.4	.5	1.3	1.3
No. of cows	24.0	15.4	19.3	20.5
No. of cows per worker	7.5	7.9	7.9	8.7
Head of other cattle	26.1	14.5	21.2	28.3
Litters of pigs raised	12.0	10.0	15.	11.
Pounds of pork produced	18879	12374	19459	15486
Head of sheep (2 lambs equal 1 head)	17.0	5.2	8.	17.7
No. of hens	128.	131	211	415
Total no. of prod. livestock animal units	50.1	31.4	43.3	49.9
% of total prod. livestock units that are cows	45.2	49.9	45.3	41.7
% of total prod. livestock units that are cattle	26.3	25.3	25.6	27.6
% of total prod. livestock units that are hogs	21.9	18.6	21.1	15.9
% of total prod. livestock units that are sheep	3.6	1.5	2.3	5.8
% of total prod. livestock units that are hens	3.1	4.8	5.7	9.1

* Cattle other than cows.

Factors of Cost and Returns in Dairy Production 1932

Counties	Dodge	Free-born	Good-hue	Le Sueur	Mower	Rice	Steele	Waseca
No. of farms	15	24	31	11	9	22	21	10
Butterfat per cow	235	227	229	255	262	244	257	228
Feed per cow, lbs.								
Corn	444	546	300	628	527	325	389	577
Small grain	1015	1150	911	1647	1603	1095	1097	923
Com.feeds-under 25% prot.	290	141	460	280	404	390	263	303
Com.feeds-over 25% prot.	132	74	78	65	175	48	73	77
Tame hay	1340	769	830	369	1094	567	902	820
Alfalfa	984	1856	1703	2150	962	2583	1976	1999
Wild hay	128	303	2	378	265	92	156	363
Corn fodder	1114	408	295	1010	589	834	832	519
Silage	6687	6599	6339	5895	7294	7424	7341	5644
Total concentrates	1881	1911	1749	2620	2709	1858	1822	1880
Total dry roughage	3566	3336	2830	3907	2910	4076	3866	3701
Total digest. nutrients	4196	4217	3740	4788	4599	4570	4420	4137
Total digest. nutrients, per lb. B.F.	18.0	18.8	16.6	19.3	17.6	19.1	17.3	18.4
% protein in ration	11.4	12.6	13.2	12.8	12.5	13.2	12.5	13.5
% cows fresh, Sept. to Dec.	54.	58.	53.	70.	47.	58.	61.	69.
Feed cost per cow								
Concentrates	$ 12.99	$12.53	$11.94	$17.10	$18.90	$12.28	$11.98	$12.71
Roughages	21.35	23.85	21.84	23.57	21.77	27.44	25.87	23.58
Pasture	3.62	3.80	3.98	3.83	3.53	3.66	3.55	3.95
Total feed cost	37.96	40.18	37.76	44.50	44.20	43.38	41.40	40.24
Feed cost per lb. B.F.	.16	.18	.17	.18	.17	.18	.16	.18
Value of produce per cow								
B.F. sales	46.70	43.42	47.52	58.06	74.38	52.45	55.92	47.01
Dairy prod. used in house	2.69	3.10	2.98	3.54	3.12	2.62	2.91	2.64
Milk to other livestock	9.10	8.58	8.69	9.20	7.73	8.34	9.59	9.09
Apprec. or deprec.	-5.05	-3.49	-2.82	-5.16	-4.08	-4.41	-2.84	-3.07
Total value of product	53.44	51.61	56.37	65.64	81.15	59.00	65.58	55.67
Ret. above feed cost per cow	15.48	11.43	18.61	21.14	36.95	15.62	24.18	15.43
Price rec. per lb. B.F. sold								
Sold as manufacturing cream	.22	.22	.21	.21	.23	.21	.22	.23
Sold as milk, cheese or retail cream	.29	.99	.40	.36	.48	.46	.40	.24
Number of cows	20.5	17.8	17.4	15.1	24.0	15.4	19.3	20.5

Feed Costs and Returns for Other Cattle and Sheep 1932

Counties:	Dodge	Free-born	Good-hue	Le Sueur	Mower	Rice	Steele	Waseca
Other cattle; no. of farms:	15	24	31	11	9	22	21	10
Feeds used per head, lbs.								
Concentrates	391	476	345	551	466	353	315	659
Hay and fodder	1337	1141	1136	1755	897	1779	1662	1451
Silage	2141	2184	2288	2118	2110	2578	2957	2023
Whole milk	466	463	495	420	301	437	382	341
Skimmilk	1070	1318	1483	1095	1018	1250	2173	1313
Feed costs per head								
Concentrates	$ 2.36	$ 2.96	$2.12	$3.51	$2.83	$2.30	$1.95	$ 3.99
Roughages	6.70	7.80	7.71	9.06	6.60	10.25	10.36	7.29
Milk	5.16	5.56	6.40	4.85	3.42	5.09	5.45	4.31
Pasture	1.41	1.50	1.35	1.51	1.51	1.46	1.50	1.31
Total	15.63	17.82	17.58	18.93	14.36	19.10	19.26	16.90
Returns per head	12.71	12.54	16.01	14.91	10.77	12.62	15.30	10.15
Ret. above feed cost pr. head	-2.92	-5.28	-1.57	-4.02	-3.59	-6.48	-3.96	-6.75
% death loss	7	9	7	6	11	10	6	8
No. of head of young cattle	25.3	22.4	17.7	17.2	26.1	14.5	21.2	28.3
Sheep; no. of farms:	7	10	16	2	3	4	8	4
Feeds used per head,* lbs.								
Concentrates	71	94	19	64	117	55	85	52
Tame hay	65	17	64	0	91	12	16	23
Alfalfa	15	58	63	242	40	49	72	31
Corn fodder & wild hay	182	80	107	0	53	0	113	184
Silage	148	76	106	0	68	62	52	95
Feed cost per head								
Concentrates	$ .40	$ .55	$ .12	$ .45	$ .67	$ .38	$ .46	$ .25
Roughages	.85	.66	.91	1.38	.77	.38	.73	.97
Pasture	.62	.61	.68	.63	.65	.59	.51	.69
Total	1.87	1.82	1.71	2.46	2.09	1.35	1.70	1.91
Value of production per head								
Wool	.74	.40	.55	.60	.37	.39	.25	.27
Mutton	.59	.88	1.40	2.43	1.52	2.61	.39	2.20
Total	1.33	1.28	1.95	3.03	1.89	3.00	.64	2.47
Ret. above feed cost per head	-.54	-.54	.24	.57	-.20	1.65	-1.06	.56
Price per lb. wool sold	.07	.06	.09	.07	.07	.11	.11	.09
Value per lamb sold	4.08	3.91	2.99	6.28	3.64	4.48	4.27	3.31
% lamb crop	106	93	101	82	100	114	97	97
% death loss	6	9	10	4	4	13	12	9
No. of head of sheep*	40.0	39.1	37.8	82.6	40.2	28.7	21.1	44.1

* Two lambs under 6 months of age considered as one head.

Feed Costs and Returns for Hogs and Poultry 1932

County:	Dodge	Free-born	Good-hue	Le Sueur	Mower	Rice	Steele	Waseca
Hogs; no. of farms:	15	24	31	11	9	22	21	9
Lbs. feed per 100 lbs.pork prod.								
Corn	273	366	224	296	238	283	289	283
Small grain	111	101	174	119	162	135	142	130
Commercial grain feeds	14	7	25	11	36	22	10	7
Total gr. and com.feeds	398	474	423	426	436	440	441	420
Tankage	1	3	2	2	6	2	3	3
Skimmmilk	563	408	525	620	310	461	458	445
Val.feed per 100 lbs.pork prod.								
Grain & com. feeds	$ 2.16	$2.77	$2.48	$2.48	$2.75	$2.55	$2.49	$2.48
Tankage & skimmmilk	.52	.45	.55	.65	.40	.50	.50	.48
Pasture	.12	.12	.13	.09	.07	.12	.10	.13
Total	2.81	3.34	3.16	3.22	3.22	3.17	3.09	3.09
Ret. per 100 lbs.pork prod.	2.56	2.56	2.57	2.58	2.93	2.46	2.67	2.42
Ret.above feed cost per 100 lbs. pork produced	-.23	-.76	-.59	-.64	-.29	-.71	-.42	-.67
Price rec. per 100 lbs.pork sold	3.09	3.21	3.18	3.16	3.38	3.16	3.21	3.13
Total no. of litters	10	14	8	10	12	10	15	12
Total no. of pigs weaned per litter	6.2	5.8	5.8	5.2	6.3	5.1	5.8	6.6
Lbs. of pork produced	13171	17582	11016	13561	18879	12374	19459	17206
Poultry; no. of farms:								
Lbs. of feed per hen								
Concentrates	106	105	107	119	110	110	115	131
Skimmilk	82	45	76	36	23	60	56	33
Cost of feed per hen								
Concentrates	$ .74	$ .72	$ .82	$ .88	$ .85	$ .84	$.78	$ .96
Skimmilk	.08	.04	.07	.03	.02	.06	.06	.03
Total	.82	.76	.89	.91	.87	.90	.84	.99
Val. of product per hen								
Eggs sold & used in house	1.01	.83	1.40	.96	.90	1.30	1.15	1.36
Poultry " " " " "								
plus appr. or less depr.	.77	.23	.27	.65	.51	.91	.43	.72
Total	1.78	1.06	1.67	1.61	1.41	2.21	1.58	2.08
Ret. above feed cost per hen	.96	.30	.78	.70	.54	1.31	.74	1.09
Price rec.per doz.eggs sold(cents)	12.9	12.5	13.5	12.3	13.8	14.1	12.4	13.6
Eggs laid per hen	96	83	127	95	81	111	111	121
No. of hens	136	178	134	137	128	131	222	461
% of total no. that are pullets	72	71	71	83	69	79	66	70

Feed Costs per Horse and Other Power Expense Items 1932

Counties:	Dodge	Free-born	Good-hue	Le Sueur	Mower	Rice	Steele	Waseca
Farms with tractors: no.	9	14	20	7	5	13	17	9
Feed per horse,* lbs.								
Grain	2344	2559	2301	3234	3114	2808	2730	2296
Tame hay & alfalfa	2142	2334	3502	2451	2619	2995	1721	1164
Wild hay & fodder	1440	1776	937	3364	2725	2873	2700	3576
Feed costs per horse								
Grain	$13.73	$15.35	$13.65	$18.92	$18.87	$15.14	$15.67	$13.60
Roughage	8.44	11.87	13.73	12.17	15.41	14.56	10.69	11.15
Pasture	2.26	2.09	2.29	.92	1.85	1.16	1.76	1.88
Total	24.43	29.31	29.67	32.01	36.13	30.86	28.12	26.63
Number of work horses	5.8	5.1	5.5	5.1	5.9	4.4	6.3	6.4
Number of colts	.8	.7	1.0	.1	2.2	.2	1.4	1.1
Crop acres per horse	38.0	32.1	29.8	27.2	34.8	30.3	22.6	25.4
Trac.& horse exp.per crop A.	$ 1.75	$ 2.18	$ 2.11	$2.39	$ 2.18	$2.34	$2.39	$2.64
Farm pow.exp.per day prod.work	.62	.64	.80	.84	.76	.75	.70	.77
Farms without tractors: no.	6	10	11	4	4	9	4	1
Feed per horse,* lbs.								
Grain	1928	2980	2648	2220	3188	1883	2308	2187
Tame hay & alfalfa	1686	1067	3442	1002	3395	2899	1854	488
Wild hay & fodder	2588	1387	713	3428	1352	2022	2720	3537
Feed costs per horse								
Grain	$10.71	$17.29	$14.67	$12.73	$18.99	$10.29	$13.00	$12.22
Roughage	9.32	6.28	12.68	9.48	14.29	14.77	10.61	8.60
Pasture	2.34	1.86	1.95	2.44	2.65	1.98	2.28	1.92
Total	22.37	25.43	29.30	24.65	35.93	27.04	25.89	22.74
Number of work horses	4.6	5.7	5.5	5.8	5.8	4.1	5.7	6.9
Number of colts	.2	.4	.4	.5	.4	.9	.9	2.5
Crop acres per horse	17.9	21.2	19.2	19.3	21.3	18.9	16.9	16.3
Horse exp. per crop A.	$ 1.56	$1.36	$2.12	$1.64	$2.25	$1.47	$1.51	$1.60
Farm pow.exp.per day prod.work	.60	.54	.82	.75	.81	.65	.58	.54

* Two colts equal one horse

Comparisons of Various Items with Previous Years (See page 31)

Items	1928	1929	1930	1931	1932
Number of farms	124	172	180	147	143
Acres in farm	163	176	183	198	201
Crop acres in farm	112	121	128	137	138
Farm inventory(not including house)	$23,655	$25,494	$25,562	$23,060	$16,680
No. of work horses	5.5	5.4	5.3	5.6	5.4
No. of colts	.7	.8	.7	.9	.8
No. of cows	13.8	14.7	15.5	17.7	18.2
No. of head of other cattle	14.2	15.5	16.7	20.3	20.6
No. of litters of spring pigs	5.9	6.3	6.8	8.9	7.2
No. of litters of fall pigs	3.3	3.2	3.2	5.0	4.0
Lbs. of pork produced	12,143.0	13,270.0	14,974.0	18,886.0	14,796.0
No. of head of sheep	6.7	7.3	7.8	12.2	14.4
No. of hens	139.3	134.0	146.9	157.0	165.0
Lbs. of B.F. per cow	241.4	246.7	241.6	241.3	240.0
No. of pigs per litter	6.2	6.4	6.3	6.4	5.9
No. of eggs laid per hen	92.8	96.5	110.0	119.0	106.0
Price rec'd per lb. B.F. sold	$ .53	$ .50	$ .40	$ .29	$ .22
Price rec'd per cwt. hogs sold	8.23	9.60	8.94	5.33	3.18
Am't rec'd per lamb sold	10.02	9.55	5.92	4.36	3.63
Price rec'd per lb. wool sold	.42	.30	.18	.13	.08
Price rec'd per doz. eggs sold	.27	.28	.22	.16	.13
Returns above feed cost per cow	$77.43	$75.56	$45.17	$21.54	$17.78
R. ab. feed cost per head other cattle	15.74	20.55	1.76	- 4.57	-4.12
R. ab. feed cost per cwt. pork prod.	.54	2.46	1.69	-.24	-.56
R. ab. feed cost per head sheep	6.72	4.28	-.14	0	-.08
R. ab. feed cost per hen	1.86	1.78	1.35	1.22	.81
Feed cost per cow	$70.85	$68.16	$61.38	$53.98	$41.46
Feed cost per head other cattle	33.92	32.10	29.42	23.50	17.75
Feed cost per cwt. pork prod.	7.98	7.34	6.32	4.03	3.14
Feed cost per head sheep	2.56	3.07	2.69	2.31	1.78
Feed cost per hen	1.55	1.69	1.38	1.04	.86
Feed cost per horse	57.11	53.07	43.21	36.74	28.44
Price of feed, shelled corn (per bu.)	$ .66	$ .73	$ .64	$ .46	$ .36
Price of feed, barley (per bu.)	.67	.52	.42	.37	.29
Price of feed, oats (per bu.)	.49	.40	.31	.24	.19
Price of feed, bran (per cwt.)	1.80	1.60	1.40	.90	.68
Price of feed, oil meal (per cwt.)	2.90	3.05	2.75	1.85	1.48
Price of feed, alfalfa (per ton)	15.00	14.50	13.09	13.00	10.00
Yield per acre, corn (bu.)	40.9	48.6	47.1	32.1	51.3
Yield per acre, barley (bu.)	36.9	35.1	31.8	24.9	33.7
Yield per acre, oats (bu.)	44.6	47.5	50.6	39.0	54.8
Yield per acre, alfalfa (tons)	2.9	3.1	2.6	2.3	2.8
% of tillable land in high return crops	31.0	32.8	33.4	33.4	35.6
Prod. livestock units per 100 A.	19.4	18.9	19.4	21.7	20.9
No. of days of productive work	587	611	653	776	757
Days of productive work per worker	308	312	327	354	337
Pow. & Eq. exp. per day of prod. work	1.82	1.69	1.51	1.37	1.15
No. of farms with tractors	59	100	112	96	94

Summary of Farm Earnings by Years*

Items	1928	1929	1930	1931	1932
CASH EXPENSES					
Tractor (new and exp.)	$ 94	$ 249	$ 224	$ 151	$ 98
Truck (new and exp.)	29	65	51	53	52
Auto (new and exp.) (farm share)	127	144	111	89	63
Gas engine (new and exp.) (farm share)	14	19	14	13	10
Electricity (new and exp.) (farm share)	32	24	22	36	31
Machinery and equipment (new)	151	228	174	134	89
Machinery and equipment (exp.)	74	70	57	63	51
Bldgs., fences, tiling (new)	94	167	178	69	47
Bldgs., fences, tiling (exp.)	54	49	32	37	19
Hired labor	252	293	262	275	220
Feed for livestock	504	376	309	380	282
Other expense for livestock	59	74	80	82	55
Horses bought	44	28	38	26	32
Cows bought	79	41	45	18	17
Other cattle bought	63	99	78	45	34
Hogs bought	69	101	116	69	23
Sheep bought	5	8	4	15	10
Poultry bought	35	39	43	39	35
Crop (seed, twine, spray)	172	199	202	200	129
Taxes and insurance	285	312	324	349	341
General Farm	30	29	26	34	31
(1) Total cash expense	2,266	2,614	2,390	2,177	1,669
(2) Decrease in farm inventory	-	-	375	971	919
(3) Board for hired labor	95	110	113	100	68
(4) Total expense (sum of (1)(2) & (3)	2,361	2,724	2,878	3,248	2,656
CASH RECEIPTS					
Horses	33	28	40	26	25
Cows	353	350	281	174	128
Dairy products	1,649	1,674	1,374	1,276	978
Other cattle	375	427	319	286	213
Hogs	1,040	1,287	1,323	1,024	502
Sheep	45	59	35	46	37
Poultry	142	138	135	143	140
Eggs	272	278	272	231	193
Small grain	214	268	164	145	111
Corn	29	45	44	43	30
Hay	28	21	19	13	23
Root crops	1	57	56	38	33
Other crops	85	136	150	84	91
Miscellaneous	81	187	175	135	144
Income from work off the farm	117	88	89	140	106
(5) Total cash receipts	4,464	5,043	4,476	3,804	2,754
(6) Increase in farm inventory	387	847	-	-	-
(7) Farm produce used in house	323	326	304	242	197
(8) Total receipts (sum of (5)(6) & (7)	5,174	6,216	4,780	4,046	2,951
Total expenses (4)	2,361	2,724	2,878	3,248	2,656
(9) Ret. to cap. & fam. labor (8) - (4)	2,813	3,492	1,902	798	295
(10) Interest on farm inventory	1,182	1,274	1,278	1,153	834
(11) Family labor earnings (9) - (10)	1,631	2,218	624	-355	-539
(12) Unpaid family labor	354	361	381	267	229
(13) Oper. labor earnings (11) - (12)	1,277	1,857	243	-622	-768

* See page 31.

Footnote for pages 29 and 30.

The values of farm real estate shown in the 1931 report were reduced approximately 25% from the 1928-1930 values. The values in 1932 were reduced about 29% from the 1931 values. Only land was affected by the reduction in 1931, but in 1932 buildings and improvements were cut 25%. The value of dairy cows was also adjusted downward in 1932. These capital losses are not included in the inventory decreases in the financial statement but the decreased valuation results in a lower interest charge.

The financial statements differ also in that the unpaid family labor rate was $60 per month for the 1928 to 1930 period, $40 in 1931, and $30 in 1932; and the board for hired labor was figured at $20 per month in 1928, 1929, and 1930, $15 per month in 1931, and $10 per month in 1932.

These adjustments to meet changes in the price level, should be considered in comparing 1932 results with previous years.

Suggestions for Improvement