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1956 Annual Report

SOUTHEASTERN MINNESOTA  
FARM MANAGEMENT SERVICE

University of Minnesota  
Institute of Agriculture

and

United States Department of Agriculture  
Agricultural Research Service  
and the

County Extension Services of  
14 Southeastern Minnesota Counties

and the

Southeast Minnesota Farm Management Association  
Cooperating

-----0-----

Report No. 231  
Department of Agricultural Economics  
Institute of Agriculture  
St. Paul 1, Minnesota  
May, 1957

# 1956 ANNUAL REPORT OF THE SOUTHEASTERN MINNESOTA FARM MANAGEMENT SERVICE

Prepared by T. R. Nodland, G. A. Pond, and R. G. Johnson

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## INTRODUCTION

The Department of Agricultural Economics and the Agricultural Extension Service of the University of Minnesota, the Agricultural Research Service of the United States Department of Agriculture and the county extension services of several southeastern Minnesota counties are cooperating with the Southeast Minnesota Farm Management Association in maintaining a farm management service. The Southeastern Minnesota Farm Management Service was organized late in 1927 and began operation on January 1, 1928. The Southeastern Minnesota Farm Management Association was organized in 1939 by the farmers and now represents the farmers in determining policies and maintaining the field organization and membership. Each farmer pays an annual fee which covers a part of the cost. The balance of the cost is defrayed by the University of Minnesota and the United States Department of Agriculture.

The analysis of the records and the preparation of the report are handled by the Department of Agricultural Economics under the direction of G. A. Pond and T. R. Nodland. Extension work in connection with the two services is handled by E. Hartmans and Harlund Routhe. Harvey Bjerke was the field agent for this project. At the end of the year, R. B. Zoller, Henrik Aune, V. F. Amann, and T. R. Eichers of the Department of Agricultural Economics, and Lee Day of the Agricultural Research Service, U. S. Department of Agriculture, aided in closing the records.

The following tabulation shows by counties the number of records submitted, the officers of the Associations, and the county agricultural extension agents who cooperated in 1956.

County	No. of records	Association officers	County Agricultural Extension Agent
Dakota	7	William Frame, Director	Clarence O. Quie
Dodge	14	Forest Chapin, Director	Loyel Hoseck
Freeborn	16	Merrill Smeby, Director	Eldon H. Senske
Goodhue	24	Richard Featherstone, Director	G. J. Kunau
Le Sueur	7	Otto Kajer, Director	Floyd H. Bellin, Jr.
Mower	7	Wilfred Denisen, President	Don Hasbargen
Nicollet	13	Wilbur Halbert, Director	F. E. Wetherill
Olmsted	14	Thomas Dickerman, Director	Ray Aune
Rice	11	Lowell Albers, Vice-President	Warren Liebenstein
Scott	4	George Williamson, Director	Arnold Sandager
Steele	16	Walter Dunn, Secretary	J. R. Gute
Wabasha	10	Everett Freiheit, Director	Mathas Metz
Waseca*	22	Francis Miller, Director	C. F. Murphy
Winona	10	Homer Goss, Director	Gordon Anderson
Total	175		Harold Karli

\* Includes nine records from members of the Waseca Farm and Home Planning Group and supervised by Ralph Palan.

The data for 165 farms are shown in the tables on succeeding pages. Ten farms were omitted from all averages in the tables because the records were not sufficiently complete for a full analysis or the records were not returned for analysis following completion of income tax schedules.

Because the farmers included in this study are, in general, above the average in managerial ability and operate larger and more productive farms, they have returns materially higher than the average for this section of the state. There were, nevertheless, wide variations in the methods and practices followed by these men. It is reasonable to assume that similar variations occur among all farmers in the area. To the extent that this is true, this report would be of value to all farmers and to others interested in agriculture in that it illustrates how farm records may be used as a basis for making an analysis of a farm business and for improving the management of a farm.

Table 1. Summary of Farm Inventories, 1956\*

Items	Your farm		Average of 165 farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1. Size of farm (acres)			231	
2. Size of business (work units)**			475	
3. Dairy and dual purpose cows	\$	\$	\$2848	\$2914
4. Other dairy & dual purpose cattle			1389	1423
5. Beef cattle (incl. feeders)			1350	1412
6. Hogs			997	1395
7. Sheep (including feeders)			157	141
8. Poultry (including turkeys)			272	224
9. Productive livestock (total)			\$7013	\$7509
10. Horses			32	25
11. Crop, seed and feed			6818	7613
12. Auto (farm share)			1252	1270
13. Tractors			1989	2071
14. Crop and general machinery			4219	4263
15. Livestock equipment and supplies			1016	1117
16. Machinery & equipment (total)			\$8476	\$8721
17. Miscellaneous			9	9
18. Land			12623	12623
19. Buildings, fences, etc.			10506	10633
20. Total farm capital	\$	\$	\$45477	\$47133

Items	33 most profitable farms		33 least profitable	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1. Size of farm (acres)	276		259	
2. Size of business (work units)**	560		459	
3. Dairy and dual purpose cows	\$3200	\$3289	\$2380	\$2385
4. Other dairy & dual purpose cattle	1644	1580	1021	1181
5. Beef cattle (incl. feeders)	1371	1674	3673	3630
6. Hogs	1561	2673	956	1066
7. Sheep (including feeders)	95	82	213	195
8. Poultry (including turkeys)	234	145	247	223
9. Productive livestock (total)	\$8105	\$9443	\$8490	\$8680
10. Horses	30	19	42	29
11. Crop, seed and feed	9426	10922	7017	7360
12. Auto (farm share)	1410	1554	1412	1284
13. Tractors	2461	2702	2038	2032
14. Crop and general machinery	5475	5239	4538	4558
15. Livestock equipment and supplies	1247	1481	604	655
16. Machinery and equipment (total)	\$10593	\$10976	\$8592	\$8529
17. Miscellaneous	-	-	-	-
18. Land	15300	15300	13297	13297
19. Buildings, fences, etc.	14008	14698	10020	9762
20. Total farm capital	\$57462	\$61358	\$47458	\$47657

\* For the purpose of comparison, all the data shown in this report, with the exception of tables 4 and 5, are presented on a full-owner basis. The assets, expenses, and receipts of the landlord were included in the records from rented farms.

\*\* See page 21 for an explanation of "work units."

Table 2. Summary of Farm Earnings (Cash Statement), 1956

Items	Your farm	Average of 165 farms	33 most profitable farms	33 least profitable farms
<b>FARM RECEIPTS</b>				
1. Dairy cattle	_____	\$1252	\$1626	\$ 913
2. Dairy products	_____	5934	6703	4313
3. Beef cattle (including feeding cattle)	_____	1529	2289	2986
4. Hogs	_____	3717	6430	2866
5. Sheep and wool	_____	237	126	266
6. Horses	_____	15	18	20
7. Poultry (including turkeys)	_____	197	371	95
8. Eggs	_____	1276	1111	1001
9. Corn	_____	2004	3197	1243
10. Small grain	_____	378	625	557
11. Other crops	_____	1390	2550	1758
12. Machinery & equipment sold	_____	223	418	129
13. Income from work off the farm	_____	478	490	575
14. Miscellaneous	_____	268	358	243
15. Total farm sales	_____	\$18898	\$26312	\$16965
16. Increase in farm capital	_____	1656	3896	199
17. Family living from the farm	_____	290	288	229
18. Total farm receipts	_____	\$20844	\$30496	\$17393
<b>FARM EXPENSES</b>				
19. Dairy and dual-purpose cattle bought	_____	\$ 210	\$ 155	\$ 109
20. Beef cattle bought (incl. feeding cattle)	_____	737	1129	1299
21. Hogs bought	_____	177	346	101
22. Sheep bought	_____	89	16	59
23. Horses bought	_____	5	-	4
24. Poultry bought (including turkeys)	_____	120	134	90
25. Misc. livestock expenses	_____	476	579	415
26. Feed bought	_____	2491	3331	2509
27. Fertilizers	_____	734	1192	731
28. Other crop expenses	_____	546	724	603
29. Custom work hired	_____	688	793	535
30. Gas, oil and grease bought (farm share)	_____	783	937	855
31. Repairs for tractors, trucks & autos (farm share)	_____	434	467	510
32. Repair and upkeep of farm real estate	_____	305	368	302
33. Repair and upkeep of crop & gen. mach.	_____	293	359	309
34. Repair and upkeep of livestock equip.	_____	139	210	116
35. Wages of hired labor	_____	878	1225	1152
36. Electricity expense	_____	254	291	234
37. Pers. prop. and real est. taxes	_____	787	950	864
38. Telephone and general farm expense	_____	296	345	268
39. Total cash operating expense	_____	\$10442	\$13551	\$11065
40. Mechanical power bought (farm share)	_____	779	1242	569
41. Crop and general machinery bought	_____	913	921	913
42. Livestock equipment bought	_____	282	458	183
43. New real estate improvements	_____	807	1539	397
44. Total farm purchases	_____	\$13223	\$17711	\$13127
45. Decrease in farm capital	_____	-	-	-
46. Interest on farm capital	_____	2315	2970	2378
47. Unpaid family labor	_____	526	482	654
48. Board furnished hired labor	_____	130	183	143
49. Total farm expenses	_____	\$16194	\$21346	\$16302
50. Labor earnings	_____	\$4650	\$9150	\$1091

Table 3. Summary of Farm Earnings (Enterprise Statement), 1956\*

Items	Your farm	Average of 165 farms	33 most profitable farms	33 least profitable farms
<b>RETURNS AND NET INCREASES</b>				
1. Dairy and dual-purpose cows	_____	\$6011	\$6848	\$4355
2. Other dairy & dual-purpose cattle	_____	1393	1745	1179
3. Beef breeding herd	_____	160	69	618
4. Feeder cattle	_____	706	1360	1091
5. Hogs	_____	3973	7232	2900
6. Sheep--farm flock	_____	104	109	190
7. Sheep--feeders	_____	30	-	-
8. Turkeys	_____	42	210	-
9. Chickens	_____	1334	1114	1026
10. All productive livestock	_____	\$13753	\$18687	\$11359
11. Value of feed fed to livestock	_____	8757	11076	8612
12. Return over feed from livestock	_____	\$ 4996	\$ 7611	\$ 2747
13. Crops, seed and feed	_____	9419	13533	8535
14. Income from labor off the farm	_____	268	289	321
15. Agricultural conservation payments	_____	59	90	53
16. Miscellaneous	_____	203	268	190
17. Total returns and net increases	_____	\$14945	\$21791	\$11846
<b>EXPENSES AND NET DECREASES</b>				
18. Horses	_____	\$ 19	\$ 15	\$ 19
19. Truck	_____	299	336	386
20. Auto (farm share)	_____	389	434	423
21. Tractor	_____	935	1096	992
22. Electricity (farm share)	_____	270	311	248
23. Hired power	_____	329	391	246
24. Total power	_____	\$2241	\$2583	\$2314
25. Crop and general machinery	_____	1133	1423	1181
26. Livestock equipment	_____	312	407	243
27. Buildings, fencing, and tiling	_____	961	1210	954
28. Misc. productive livestock expenses	_____	470	579	415
29. Labor	_____	1780	2174	2138
30. Real estate taxes	_____	629	758	694
31. Personal property tax	_____	158	192	170
32. Insurance	_____	134	149	123
33. General farm	_____	162	196	145
34. Interest on farm capital	_____	2315	2970	2378
35. Total expenses and net decreases	_____	\$10295	\$12641	\$10755
36. Labor earnings	_____	4650	9150	1091

\* Cash receipts and expenses are adjusted for changes in inventory for each enterprise and for each item of expense in order to show total receipts and net increases, and total expenses and net decreases. The operator's labor earnings are the same as those on page 4.

Table 4. Net Worth Statement for Those Farmers Who Kept a Complete Record of All Assets and Liabilities, 1956 (Operator's share)

Items	Your farm		36 Owners	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Total acres in farm			205	
Owned			205	
Rented			-	
Total farm capital			\$41157	\$44075
Stocks and bonds			2495	2575
Life insurance			1957	2096
Notes and accounts receivable			748	1206
Shares in cooperative organizations			468	543
Outside real estate			984	660
Cash on hand in bank			985	1238
Household furnishings and clothing			2487	2521
Pers. share of auto			523	592
Farm dwelling			4058	3949
Total non-farm assets			14705	15380
Total assets			55862	59455
Federal Land Bank mortgage			2261	2784
Other mortgages on farm operated			4427	3850
Loans on other real estate			250	-
Production credit assoc. loans			74	120
Sealed grain			420	701
Other chattel mortgages			901	1240
Notes payable			1720	2017
Accounts payable			212	246
Total liabilities			10265	10958
Farmer's net worth			45597	48497
Change in net worth				+2900
	19 part-owners*		9 renters**	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Total acres in farm	253		224	
Owner	132		-	
Rented	121		224	
Total farm capital	\$40975	\$44188	\$12428	\$13250
Stocks and bonds	1233	1450	246	88
Life insurance	1537	1618	1414	1531
Notes and accounts receivable	687	1273	11	55
Shares in cooperative organizations	580	665	230	290
Outside real estate	28	28	51	54
Cash on hand and in bank	2443	3438	111	295
Household furnishings and clothing	2260	2343	2162	2195
Pers. share of auto	500	467	252	241
Farm dwelling	3260	3685	-	-
Total non-farm assets	12528	14967	4477	4749
Total assets	53503	59155	16905	17999
Federal Land Bank mortgage	2013	2743	-	-
Other mortgages on farm operated	2221	3284	-	-
Loans on other real estate	-	-	-	-
Production Credit Assoc. Loans	615	748	-	1332
Sealed grain	1495	810	265	223
Other chattel mortgages	1442	1334	814	720
Notes payable	2324	2497	4477	3661
Accounts payable	161	378	386	552
TOTAL LIABILITIES	10271	11794	5942	6488
Farmer's net worth	43232	47361	10963	11511
Gain in net worth		+4129		+548

\* 9 rented for cash, 2 cash and crop share, 5 crop share and 3 livestock and crop share  
 \*\* 3 rented for cash, 1 cash & crop share, & 5 livestock & crop share



Table 5. Summary of Farm Earnings by Tenure. 1956 (Operator's Share)

Items	Your farm	36 owners	19 part owners	9 renters
<b>FARM RECEIPTS</b>				
Dairy and dual-purpose cattle	\$	\$ 1101	\$ 812	\$ 790
Dairy products		5832	4242	3500
Beef cattle (including feeders)		900	1594	534
Hogs		3693	2578	2404
Sheep and wool (including feeders)		633	171	175
Horses		4	9	14
Poultry (including turkeys)		156	161	145
Eggs		1462	1321	619
Corn		1716	3673	712
Small grain		252	652	50
Other crops		856	2571	1030
Machinery and equipment sold		129	879	122
Income from work off the farm		443	851	445
Miscellaneous		311	214	134
(1) Total farm sales	\$	17488	19728	10674
(2) Increase in farm capital		2918	3213	822
(3) Family living from the farm		288	252	263
(4) Total farm receipts (1)+(2)+(3)	\$	20694	23193	11759
<b>FARM EXPENSES</b>				
Dairy and dual-purpose cattle bought	\$	\$ 116	\$ 69	\$ 56
Beef cattle bought (incl. feeders)		346	826	-
Hogs bought		163	43	62
Sheep bought (including feeders)		337	30	-
Horses bought		6	-	-
Poultry (including turkeys)		111	120	50
Misc. livestock expense		439	326	355
Feed		2599	1883	1207
Fertilizers		644	987	458
Other crop expense		479	653	290
Custom work hired		798	563	485
Gas, oil and grease		688	809	570
Rep. tractor, truck & auto (farm share)		427	413	311
Rep. and upkeep of real estate		325	213	68
Rep. and upkeep of crop & gen. mach.		282	312	161
Rep. and upkeep of livestock equip.		123	114	83
Wages of hired labor		666	1032	729
Electricity expense (farm share)		261	246	175
Real est. and pers. prop. taxes		665	623	85
Cash rent		-	445	601
Gen. farm and insurance		331	296	181
Interest paid		416	391	191
Total cash operating expense	\$	10222	10394	6118
Mech. power bought (farm share)		602	1311	365
Crop and gen. mach. bought		728	1150	1021
Livestock equipment bought		230	333	51
New real estate improvements		1681	2934	-
(5) Total farm purchases	\$	13463	16122	7555
(6) Decrease in farm capital		-	-	-
(7) Interest on farm capital		1715	1738	451
(8) Unpaid family labor		436	347	311
(9) Board furnished hired labor		123	143	66
(10) Total farm expenses (5)+(6)+(7)+(8)+(9)	\$	15737	18350	8383
(11) Labor earnings (4)-(10)	\$	4957	4843	3376
(12) Ret. to cap. & fam. lab. (7)+(8)+(11)	\$	7108	6928	4138

Table 6. Household and Personal Expenses for  
Those Farms Which Kept Complete Accounts of These Expenses, 1956

Items	Your farm	Average of 75 farms	15 most profit- able farms	15 least profit- able farms
Number of persons - family	_____	4.6	5.0	3.8
Number of adult equiv.-family	_____	3.5	3.5	3.1
other*	_____	.3	.3	.4
<u>EXPENSES</u>				
Food and meals bought	_____	\$ 844	\$ 997	\$ 708
Operating and supplies	_____	279	343	263
Furnishings and equipment	_____	273	442	158
Clothing and clothing materials	_____	354	435	302
Personal care and spending	_____	92	74	69
Education and recreation	_____	188	224	89
Gifts and special events	_____	126	232	82
Medical and hosp. insurance	_____	368	458	358
Church and welfare	_____	234	238	235
Pers. share of auto expense	_____	159	160	115
Upkeep on dwelling	_____	50	68	88
Pers. share of tele. and elect. exp.	_____	111	114	103
Total cash living expense	_____	3078	3785	2570
Pers. share new autos	_____	100	-	34
New dwelling	_____	285	9	49
Taxes	_____	215	434	56
Life insurance	_____	262	366	300
Other savings and investments	_____	457	1124	19
Total household & pers. cash exp.	_____	4397	5718	3028
Family living from the farm	_____	296	304	220
Total cash expenses and perquisites	_____	4693	6022	3248
<u>RECEIPTS</u>				
Return to capital and fam. labor	_____	\$6153	\$11004	\$3184
Income from outside investments	_____	154	44	181
Other personal income	_____	254	105	179

\* Hired help or others boarded.

Table 7. Family Living from the Farm, 1956

Items	Your farm	Average of 165 farms	Your farm	Average of 165 farms
No. of adult equivalents:				
Family	_____	3.4		
Other*	_____	.3		
Whole milk	_____	1390 qts.	_____	\$91.99
Skim milk	_____	70 qts.	_____	.72
Cream	_____	35 pts.	_____	7.53
Cattle	_____	602 lbs.	_____	81.05
Hogs	_____	277 lbs.	_____	38.35
Sheep	_____	-	_____	.12
Poultry	_____	120 lbs.	_____	19.92
Eggs	_____	165 doz.	_____	50.72
Total			_____	\$290.40

\* Hired help or others boarded.

#### CUMULATIVE EFFECT OF EXCELLING IN A NUMBER OF MANAGEMENT FACTORS

Studies of earnings of farmers in this area show that there are seven major management factors causing variations in earnings among farmers within a given year. These seven factors are (1) crop yields, (2) choice of crops, (3) returns from livestock, (4) amount of livestock, (5) size of business, (6) work accomplishments per worker, and (7) control over expenses. The combined or cumulative influence of these seven management factors on earnings is shown in table 8. The farmer's earnings are determined to a considerable extent by his accomplishments in these seven factors.

Table 8. Relation of Operator's Labor Earnings to the Number of Factors in which the Farmer Excels

No. of factors in which farmer excels	No. of farms	Your farm	The length of the shaded lines is in proportion to the average operator's labor earnings	Average labor earnings
None or 1	27	_____	XXXXXXXXXXXXXXXXXXXX	\$3159
2 or 3	49	_____	XXXXXXXXXXXXXXXXXXXX	4173
4 or 5	67	_____	XXXXXXXXXXXXXXXXXXXX	4963
6 or 7	22	_____	XXXXXXXXXXXXXXXXXXXX	6588

The array in table 8 indicates that it will be worth while for each cooperator to study carefully his ranking on pages 10 and 11, and learn his standing in respect to each of the above factors and the elements of strength and weakness in his farm business.

Table 9. Measures of Farm Organization and Management Efficiency, 1956

Measures used in chart on page 16	Your farm	Average of 165 farms	33 most profit- able farms	33 least profit- able farms
1. Labor earnings	_____	\$4650	\$9150	\$1091
2. Crop yields*	_____	100	105	89
3. Percent tillable land in high ret. crops**	_____	68.9	70.2	66.3
4. Ret. for \$100 feed to prod. livestock***	_____	100	110	89
5. Prod. livestock units per 100 acres****	_____	32.7	36.7	31.1
6. Size of business--work units	_____	475	560	459
7. Work units per worker	_____	264	280	230
8. Pow., mach., equip., & bldg. exp. per work unit	_____	\$10.23	\$10.28	\$10.76
Items related to some of the above measures:				
Index of return for \$100 feed from:				
9. Dairy cattle (see pages 20 and 21)	_____	100	109	88
10. Dual-purpose cattle	_____	100	-	-
11. Beef cattle--breeding herd (see page 24)	_____	100	-	76
12. Beef cattle--feeders (see page 24)	_____	100	109	94
13. Hogs (see page 25)	_____	100	108	92
14. Sheep--farm flock (see page 26)	_____	100	120	97
15. Sheep--feeders	_____	100	-	-
16. Turkeys	_____	100	-	-
17. Chickens (see page 27)	_____	100	110	94
18. Number of animal units	_____	6310	81.8	66.7
19. Work units on crops	_____	98	128	104
20. Work units on productive livestock	_____	349	403	323
21. Other work units	_____	28	29	32
22. Number of family workers	_____	1.3	1.3	1.4
23. Number of hired workers	_____	.5	.7	.6
24. Total number of workers	_____	1.8	2.0	2.0
25. Power expense per work unit	_____	\$5.01	\$4.75	\$5.42
26. Crop machinery expense per work unit	_____	2.49	2.67	2.70
27. Livestock equip. expense per work unit	_____	.66	.71	.58
28. Bldg. & fencing exp. per work unit	_____	2.07	2.15	2.06

\* Given as a percentage of the average

\*\* Crops are marked in table 10, as (A), (B), (C), and (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 percent of tillable land in high return crops.

\*\*\* An index weighted by the animal units of livestock.

\*\*\*\* Acres in timber not pastured, roads, waste and farmstead were not included.

# Thermometer Chart

Using your figures from page 10, locate your standing with respect to the various measures of farm organization and management efficiency. The averages for the 165 farms included in this summary are located between the dotted lines across the center of this page.

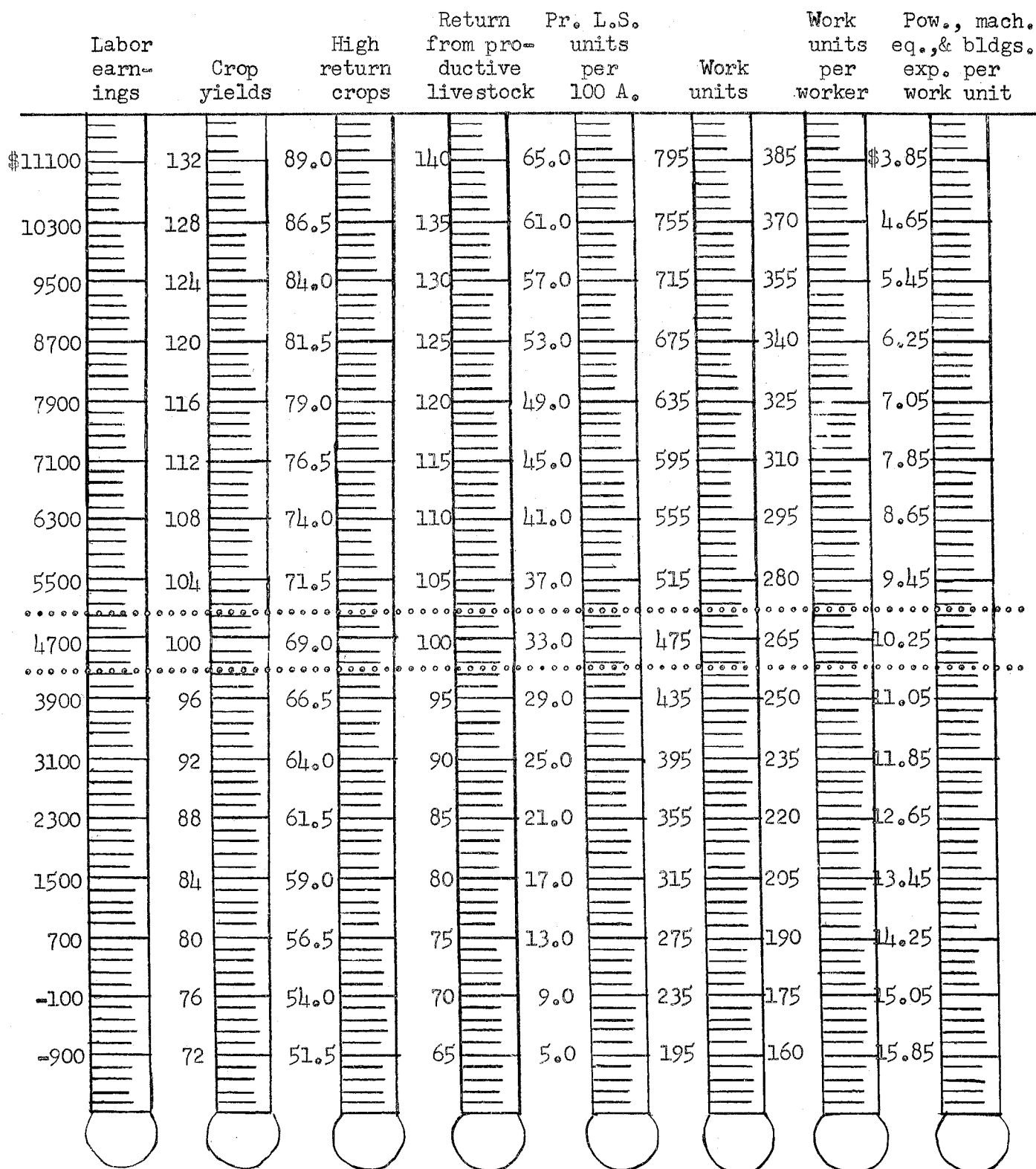


Table 10. Distribution of Acres in Farm, 1956

Crop	Crop ratings*	Number growing this crop	Your Farm	Average of 165 farms
Canning peas	A	16	—	1.8
Flax	C	7	—	.6
Barley	D	14	—	1.4
Oats and barley	D	7	—	.6
Oats	D	156	—	29.4
Wheat	D	31	—	2.5
Rye	D	5	—	.2
Total small grain and peas		161	—	36.5
Seed corn, potatoes, truck crops	A	8	—	.4
Corn grain	A	165	—	55.6
Corn silage	B	111	—	5.6
Sweet corn	B	19	—	2.6
Soybeans for grain	C	83	—	16.0
Total cultivated crops		165	—	80.2
Alfalfa hay	A	162	—	36.1
Red clover hay	B	6	—	.5
Other legumes and mixtures	C	3	—	.1
Legumes for seed	C	1	—	-
Timothy and brome hay or seed	D	5	—	.3
Annual hay	D	5	—	.4
Oat silage	D	35	—	2.2
Total tillable land in hay		164	—	39.6
Alfalfa pasture	A	124	—	17.5
Other legumes and mixtures	C	13	—	1.5
Sudan and/or rape	C	8	—	.2
Other tillable pasture	D	24	—	1.6
Total tillable land in pasture		138	—	20.8
Soil bank	A	29	—	2.4
Tillable land not cropped	D	12	—	.6
Total tillable land		165	—	180.1
Wild hay		36	—	3.1
Non-tillable pasture		111	—	22.7
Timber not pastured		68	—	7.2
Roads and waste			—	11.1
Farmstead			—	7.1
Total acres in farm			—	231.3
Percent land tillable			—	77.9
Percent tillable land in high return crops			—	68.8

\* A, B, C, and D refer to ranking used in calculating percent of tillable land in high return crops.

Table 11. Crop Yields per Acre, 1956

Crop	Your farm	Average of farms growing each crop
Canning peas, dollars	_____	\$49.07
Flax, bu.	_____	8.7
Barley, bu.	_____	33.8
Oats and barley, bu.	_____	41.6
Oats, bu.	_____	50.1
Wheat, bu.	_____	27.3
Corn grain, bu.	_____	78.6
Corn silage, tons	_____	12.5
Sweet corn, tons	_____	4.4
Soybeans, bu.	_____	26.2
Alfalfa hay, tons	_____	2.9
Red clover hay, tons	_____	2.1
Other legumes and mixtures, tons	_____	2.2
Timothy or brome hay, tons	_____	1.6
Annual hay	_____	3.0
Oat silage, tons	_____	6.6
Wild hay, tons	_____	.2

Table 12. Average Price of Feeds, 1956

Item	Value	Item	Value
Ear corn, per bu.	\$1.25	Alfalfa hay, per ton	\$18.50
Oats, per bu.	.63	Red or alsike clov.hay,/ton	15.60
Barley, per bu.	.94	Timothy, per ton	10.95
Wheat, per bu.	2.08	Wild hay, per ton	9.25
Bran, per cwt.	2.55	Corn silage, per ton	6.00
Linseed oil meal, per cwt.	3.70	Pasture, per mo. per cow	2.50
Meat scraps, per cwt.	4.60	Skim milk per cwt.	.32

Table 13. Power and Machinery Expenses per Crop Acre, 1956

Items	Your farm	Average of 165 farms	33 most profitable farms	33 least profitable farms
Crop acres per farm	_____	159	206	172
Tractor and horse exp. per crop acre	_____	\$6.24	\$5.83	\$6.28
Crop & gen. mach. exp. per crop acre	_____	7.23	7.03	7.05

# TOTAL FEED COSTS AND RETURNS FROM YOUR LIVESTOCK ENTERPRISES

The total "return over feed costs" for each class of livestock is shown in table 14. This differs from the "return over feed" shown in the enterprise statement in that it is the total for each class of livestock instead of a return "per head," "per unit," or "per 100 pounds." These data indicate the relative importance of different classes of livestock as a source of income and as a market for feed. The total return is the same as the returns and net increases shown on page 5. The value of milk consumed by calves is included in the total returns from dairy or dual purpose cows and in the total feed cost for other dairy or other dual purpose cattle. The value of milk consumed by calves is not included in either the total returns or the feed cost of "all dairy" or "all dual purpose" cattle. The return over feed is not a net return, but rather the amount available from the gross income, after paying the feed bill, to cover the outlay for hired labor, power, equipment, taxes, insurance, interest, and veterinary bills and to provide a return for the use of family labor and capital.

Table 14. Total Feed Costs and Returns from Your Livestock Enterprises, 1956

	Dairy or dual purpose cattle			Beef
	Cows	Other	All	breeding herd
Total returns	_____	_____	_____	_____
Total feed cost	_____	_____	_____	_____
Total return over feed	_____	_____	_____	_____
<hr/>				
	Feeder Cattle	Hogs	Farm Flock of sheep	Chickens
Total returns	_____	_____	_____	_____
Total feed cost	_____	_____	_____	_____
Total return over feed	_____	_____	_____	_____

Feed is the largest single item of cost for all classes of livestock. However, the proportion of the total cost represented by feed varies considerably between classes of livestock. Feed makes up approximately 45 percent of the total costs of maintaining dairy cattle and poultry, 50 percent in the case of a farm flock of sheep, and 75 to 90 percent for hogs, feeder cattle and feeder lambs. Consequently, it is necessary to secure a relatively higher return over feed from dairy cattle and poultry than from the other livestock enterprises in order to be able to cover all the costs other than feed.



Table 15. Feed Costs and Returns from Hogs, 1956

Items	Your farm	Average of 125 farms	25 farms highest in returns above feed	25 farms lowest in returns above feed
Feed per cwt. hogs produced, lbs.:				
Corn	_____	294	251	357
Small grain	_____	100	72	165
Commercial feeds	_____	52	39	70
Total concentrates	_____	446	362	592
Skim milk, buttermilk and whey	_____	18	41	30
Feed cost per cwt. hogs produced:				
Concentrates	\$ _____	\$11.11	\$8.81	\$14.85
Skim milk, buttermilk and whey	_____	.04	.13	.12
Pasture	_____	.11	.08	.10
TOTAL FEED COSTS	\$ _____	\$11.26	\$9.02	\$15.07
Net increase in value per cwt. hogs produced	\$ _____	\$15.87	\$16.69	\$15.10
RETURNS ABOVE FEED COST PER CWT. HOGS PRODUCED	\$ _____	\$4.61	\$7.67	\$ .03
RETURNS FOR \$100 OF FEED	\$ _____	\$ 149	\$ 187	\$ 108
Price received per cwt. hogs sold	\$ _____	\$14.45	\$14.54	\$14.06
No. of spring litters raised	_____	11.7	10.0	9.4
No. of fall litters raised	_____	7.5	8.1	5.6
Total no. of litters raised	_____	19.2	18.1	15.0
No. of pigs born per litter	_____	8.8	8.8	8.1
No. of pigs weaned per litter	_____	7.1	7.2	6.4
Pounds of hogs produced	_____	32833	30223	26548

Table 16. Factors of Cost and Returns from Dairy Cows, 1956

Items	Your farm	Average of 133 farms	27 farms highest in butterfat per cow	27 farms lowest in butterfat per cow
Pounds of butterfat per cow	_____	340	421	257
% of butterfat in milk	_____	3.7	3.7	3.6
Price rec. per lb. B.F. sold (¢)	_____	93.1	91.9	88.7
As manufacturing cream (cents)	_____	65.1	64.3	65.4
Other (cents)	_____	94.4	93.1	91.1
Feeds per cow, lbs.:				
Corn	_____	1655	2117	1564
Small grain	_____	825	1098	664
Commercial feeds	_____	392	536	242
Legume hay	_____	4892	4748	4858
Other hay	_____	415	576	291
Fodder and stover	_____	27	51	-
Total concentrates	_____	2872	3751	2470
Total hay and fodder	_____	5334	5375	5149
Silage	_____	6510	7335	6342
Feed cost per cow:				
Concentrates	_____	\$67.32	\$88.74	\$56.72
Roughages	_____	67.50	69.89	64.76
Pasture	_____	11.56	11.75	11.98
TOTAL FEED COST	_____	\$146.38	\$170.38	\$133.46
Value of produce per cow:				
Dairy product sales	_____	\$297.04	\$370.65	\$207.27
Dairy produce used in home	_____	6.03	5.56	9.17
Milk to livestock	_____	8.93	9.93	12.08
Net increase in value of cows	_____	-8.31	-6.88	-6.56
TOTAL VALUE PRODUCED	_____	\$303.69	\$379.26	\$221.96
RETURNS ABOVE FEED COST PER COW	_____	\$157.31	\$208.88	\$ 88.50
RETURNS FOR \$100 OF FEED	_____	\$210.00	\$228.00	\$172.00
Feed cost per lb. B.F. (cents)	_____	43.1	40.5	51.9
Number of cows*	_____	23.8	23.0	18.9

\* All dairy 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 farms.

Table 17. Feed Costs and Returns from Other Dairy Cattle, 1956

Items	Your farm	Average of 133 farms	27 farms highest in butterfat per cow	27 farms lowest in butterfat per cow
Feed per head, lbs.:				
Concentrates	_____	662	864	549
Hay and fodder	_____	2420	2216	2410
Silage	_____	2061	2258	2484
Skim milk	_____	100	86	275
Whole milk	_____	295	283	343
TOTAL FEED COSTS PER HEAD	_____	\$57.06	\$59.50	\$57.42
Net inc. in value of other dairy cattle	_____	68.57	80.83	63.39
RETURNS ABOVE FEED COST PER HEAD	_____	11.51	21.33	5.97
RETURNS FOR \$100 OF FEED	_____	\$130.00	\$148.00	\$122.00
Number of head of other dairy cattle	_____	24.7	26.0	19.2

Table 18. Feed Costs and Returns from All Dairy Cattle, 1956

Items	Your farm	Average of 133 farms	27 farms highest in butterfat per cow	27 farms lowest in butterfat per cow
Feeds per animal unit, lbs.:				
Concentrates	_____	2327	2983	1970
Hay and fodder	_____	5128	4982	4975
Silage	_____	5685	6325	5839
TOTAL FEED COSTS PER ANIMAL UNITS	_____	\$128.88	\$144.19	\$118.37
Value of produce per animal unit:				
Dairy products	_____	\$199.14	\$239.72	\$141.83
Net increase in val. of dairy cattle	_____	40.72	53.24	37.47
TOTAL VALUE PRODUCED	_____	\$239.86	\$292.96	\$179.30
RETURNS ABOVE FEED PER ANIMAL UNIT	_____	\$110.98	\$148.77	\$ 60.93
RETURNS PER \$100 OF FEED	_____	\$189.00	\$207.00	\$155.00
Animal units of dairy cattle	_____	36.3	36.2	28.7

Table 19. Feed Costs and Returns from Beef Cattle. 1956

Items	Your farm	Average of all farms
Beef breeding herd: No. of farms:		13
Feeds per animal unit, lbs.:		
Concentrates		946
Legume		3741
Other hay		310
Silage		7692
Feed Cost per animal unit:		
Concentrates	\$	\$23.80
Roughages		56.79
Pasture		17.94
TOTAL FEED COST	\$	\$98.53
Value of produce per animal unit:		
Dairy products	\$	\$ 3.26
Net increase in value of animal		67.97
TOTAL VALUE PRODUCED	\$	\$71.23
RETURNS ABOVE FEED COST PER ANIMAL UNITS	\$	-27.30
RETURNS FOR \$100 OF FEED	\$	\$79.00
Lbs. beef produced		12219
Number of cows and herd bulls		20.8
Number of other beef cattle		30.2
Number of animal units in the herd		25.7
Feeding Cattle: No. of farms:		27
Feeds per cwt. beef produced, lbs.:		
Corn		420
Small grain		41
Commercial feeds		61
Legume hay		453
Other hay		35
Total concentrate		522
Total hay and fodder		488
Silage		667
Feed cost per cwt. beef produced		
Concentrates	\$	\$12.03
Roughages		6.40
Pasture		.52
TOTAL FEED COSTS	\$	\$18.95
Net increase in value of feeders		19.19
RETURNS ABOVE FEED COST PER CWT. BEEF PROD.		.24
RETURNS FOR \$100 OF FEED	\$	\$107.00
Price paid per cwt. beef bought	\$	\$ 17.28
Price received for feeder cattle sold		18.13
Number of animal units		40.5
Pounds of beef produced		20707

Table 20. Feed Costs and Returns from a Farm Flock of Sheep. 1956

Items	Your farm	Average of 26 farms	13 farms highest in returns above feed	13 farms lowest in returns above feed
Feeds per head,* lbs.:				
Concentrates	_____	110	77	142
Legume hay	_____	427	369	486
Other hay	_____	19	28	11
Fodder and stover	_____	1	1	-
Silage	_____	179	134	224
Feed Cost per head:				
Concentrates	\$ _____	\$ 2.43	\$ 1.70	\$ 3.16
Roughages	_____	4.58	4.01	5.15
Pasture	_____	2.37	2.46	2.28
TOTAL FEED COSTS	\$ _____	\$ 9.38	\$ 8.17	\$10.59
Value of produce per head:				
Wool	\$ _____	\$ 3.95	\$ 4.13	\$ 3.77
Net increase in value of sheep	_____	9.50	11.69	7.31
TOTAL VALUE PRODUCED	\$ _____	\$13.45	\$15.82	\$11.08
RETURNS ABOVE FEED COST PER HEAD	\$ _____	\$ 4.07	\$ 7.65	\$ .49
RETURNS FOR \$100 OF FEED	\$ _____	\$157.00	\$203.00	\$111.00
Price per cwt. of lambs sold	\$ _____	\$19.16	\$19.77	\$18.49
Price per lb. wool sold (cts.)	_____	53.7	54.3	53.2
Pounds of wool per sheep sheared	_____	9.5	9.8	9.1
Number of ewes kept for lambing	_____	31	25	37
Per cent lamb crop**	_____	101	107	94
Per cent death loss**	_____	8.1	9.6	6.5
Pounds of sheep produced	_____	2537	2041	3034
Number of head of sheep*	_____	45.5	33.2	57.7

\* Two lambs under six months of age considered as one head,

\*\*Lambs which die during month of birth are not included.

Table 21. Feed Costs and Returns from Chickens. 1956\*

Items	Your farm	Average of 114 farms	23 farms highest in return above feed	23 farms lowest in return above feed
Feed per hen, lbs.:				
Grain	_____	90	83	93
Commercial feeds	_____	47	41	54
Total concentrates	_____	137	124	147
TOTAL FEED COST PER HEN	\$ _____	\$4.11	\$3.63	\$4.44
Value of produce per hen:				
Eggs sold and used in house	\$ _____	\$5.53	\$6.57	\$4.19
Net increase in value of chickens	_____	.04	.30	-.05
TOTAL VALUE PRODUCED	\$ _____	\$5.57	\$6.87	\$4.14
RETURNS ABOVE FEED COST PER HEN	\$ _____	\$1.46	\$3.24	\$-.30
RETURNS FOR \$100 OF FEED	\$ _____	\$141.00	\$197.00	\$93.00
Price rec'd. per doz.eggs sold(cts.)	_____	33.0	34.1	32.1
Eggs laid per hen	_____	203	233	159
Ave. No. of hens on farm during year	_____	333	356	279
Per cent of hens that are pullets	_____	75	70	67
Per cent death loss of hens	_____	12	10	12
Number of chicks started:				
Pullets	_____	362	358	344
Straight run	_____	7	4	-
Cockerels	_____	41	38	44
Lbs. chickens produced	_____	1212	1220	1123

\* Includes feeds and returns from laying flock and rearing flock.

Table 22. Feed Cost and Returns from Laying Hens. 1956

Items	Your farm	Average of 40 farms	10 farms highest in eggs per hen	10 farms lowest in eggs per hen
Feed per hen, lbs.:				
Grain	_____	78	80	71
Commercial feeds	_____	35	39	32
Total concentrates	_____	113	119	103
TOTAL FEED COST PER HEN	\$ _____	\$3.25	\$3.54	\$2.85
Value of produce per hen:				
Eggs sold and used in home	\$ _____	\$5.47	\$6.38	\$4.09
Less depreciation and death loss	_____	-.82	-.96	-.60
TOTAL VALUE PRODUCED	\$ _____	\$4.65	\$5.42	\$3.49
RETURN ABOVE FEED COST PER HEN	\$ _____	\$1.40	\$1.88	\$ .64
RETURN FOR \$100 OF FEED	\$ _____	\$143.00	\$153.00	\$122.00
Eggs laid per hen	_____	202	242	153
Price rec'd. per doz.eggs sold (cts.)	_____	32.4	31.7	32.0
Ave. No. hens on farm during year	_____	309	271	246
No. of hens on hand begin. of year	_____	353	296	300
Per cent death loss	_____	11	10	10
Per cent of hens that are pullets	_____	75	85	61

Table 23. Feed Costs and Returns from Chicks. 1956

Items	Your farm	Average of 30 farms
Feed per 100 chicks raised, lbs.:		
Grain	_____	1460
Commercial feeds	_____	1120
Total concentrates	_____	2580
Total feed cost per 100 chicks raised	\$ _____	\$86.12
Net increase in value per 100 chicks	_____	80.85
RETURN OVER FEED COST PER 100 CHICKS	\$ _____	\$-5.27
RETURN FOR \$100 OF FEED	\$ _____	\$94.00
Number of chicks bought:		
Pullets	_____	413
Cockerels	_____	65
Price paid per 100 chicks bought:		
Pullets	\$ _____	\$47.13
Cockerels	_____	4.04
Number of chicks raised	_____	423
Per cent death loss	_____	10.7
Price rec'd. per pound sold (cents)	_____	20.6

# EXPLANATION OF "WORK UNITS"

The total "work units" for any one farm is a measure of the size of that farm business. A work unit as used in this report is the average accomplishment of a farm worker, in a ten hour day, working on crops and productive livestock at average efficiency or ten hours of work off the farm for pay. The number of work units for each class of livestock and each acre of crop are presented in Table 24.

Table 24. Number of Work Units for Each Class of Livestock and Each Acre of Crop

Item	No. of work units	Item	No. of work units
Dairy and dual pur. cows	10.0 per cow	Small grain	.5 per acre
Other dairy & du. pur. cattle	3.5 per an. unit*	Sugar beets	1.5 per acre
Beef breeding herd	3.5 per an. unit*	Sweet corn	.7 per acre
Feeder cattle	.25 per 100 lbs.	Corn husked	.7 per acre
Sheep - farm flock	1.5 per an. unit*	Corn hogged	.4 per acre
Sheep - feeder	.3 per 100 lbs.	Corn shredded	1.5 per acre
Hogs	.2 per 100 lbs.	Corn silage	1.0 per acre
Turkeys	.5 per 100 lbs.	Corn fodder	1.0 per acre
Hens	20.0 per 100 hens	Alfalfa hay	.6 per acre
Canning peas	.5 per acre	Soybean hay	.8 per acre
Soybeans for grain	.5 per acre	Other hay crops	.4 per acre

\* Animal unit represents one dairy cow or bull, two other dairy cattle, 1 1/4 beef cows or bull, 1 feeder steer or heifer, 3 1/3 other beef cattle, 7 sheep, 14 lambs, 2 1/2 hogs, 5 pigs, 50 hens or 1,100 pounds of turkeys produced.

# Summary by Years

	Average 1928-29	Average 1930-34	Average 1935-39	Average 1940-44	Average 1945-49	Average 1950-53	1954	1955	1956
Number of farms	148	140	149	177	169	161	166	165	165
Acres in farm	170	199	218	227	223	225	228	226	231
Crop acres in farm	116	136	147	148	148	155	154	156	159
Farm inventory	\$24574	\$19851	\$20286	\$25912	\$31402	\$42313	\$44063	\$45086	\$46305
Farm earnings									
<b>FARM EXPENSES</b>									
Cattle bought	\$ 141	\$ 83	\$ 213	\$ 141	\$ 485	\$ 954	\$ 696	\$ 750	\$ 947
Hogs bought	85	52	72	154	194	191	245	139	177
Sheep bought	6	14	94	64	64	31	53	155	89
Poultry bought	37	41	80	142	176	155	152	145	120
Horses bought	36	33	43	32	14	7	4	6	5
Misc. livestock expense	66	64	94	124	228	346	411	433	476
Misc. crop expenses	186	160	222	301	701	956	1224	1344	1280
Feed bought	440	313	535	1273	1954	2200	2406	2348	2491
Custom work hired	-	-	-	165	401	536	618	649	688
Power mach. (new & exp.)	399	321	559	717	1562	2062	1892	2078	2250
Mach. and equip. (new)	190	122	281	392	845	1272	1065	827	1195
Mach. and equip. (upkeep)	72	55	67	144	280	348	356	392	432
Bldgs., fencing (new)	130	81	245	331	778	1041	751	747	807
Bldgs., fencing (upkeep)	52	32	79	188	323	379	324	263	305
Hired labor	272	243	398	585	849	871	799	828	878
Taxes and insurance	298	313	281	303	449	715	820	844	921
General farm expense	30	28	35	52	93	132	149	146	162
Total farm purchases	\$2,440	\$1,955	\$3,298	\$5,408	\$9,396	\$12,196	\$11,965	\$12,094	\$13,223
Decrease in farm capital	-	230	-	-	-	-	-	862	-
Board to hired labor	102	87	145	158	174	176	126	140	130
Interest on farm capital	1228	992	1014	1296	1570	2116	2203	2254	2315
Unpaid family labor	358	261	239	326	511	492	514	543	526
Total farm expenses	\$4,128	\$3,525	\$4,696	\$7,188	\$11,651	\$14,980	\$14,808	\$15,893	\$16,194



Summary by Years (continued)

	Average 1928-29	Average 1930-34	Average 1935-39	Average 1940-44	Average 1945-49	Average 1950-53	1954	1955	1956
<b>FARM RECEIPTS</b>									
Cattle	\$ 753	\$ 431	\$ 713	\$ 1335	\$ 2022	\$ 3034	\$ 2769	\$ 2688	\$ 2781
Dairy products	1662	1188	1451	2138	4080	4649	4916	5145	5934
Hogs	1164	793	1074	2517	3598	4304	4051	3525	3717
Sheep and wool	52	60	200	186	232	167	188	327	237
Poultry	140	166	381	629	672	374	274	349	197
Eggs	275	243	372	751	1319	1343	1115	1350	1276
Horses	30	27	55	34	20	14	12	9	15
Corn	37	62	153	121	335	648	1238	1682	2004
Small grain	241	177	357	278	659	531	352	366	378
Other crops	163	155	174	455	819	824	970	1226	1390
Income from labor off farm	102	118	168	141	178	177	204	287	268
Agric. adj. payments	0	74	230	254	58	61	52	43	59
Miscellaneous	134	138	247	282	470	658	483	471	642
Total farm sales	\$4,753	\$3,632	\$5,575	\$9,121	\$14,462	\$16,784	\$16,624	\$17,468	\$18,898
Increase in farm capital	617	-	524	921	1,411	2,134	988	-	1,656
Family living from farm	325	232	273	566	715	692	334	318	290
Total farm receipts	\$5,695	\$3,864	\$6,372	\$10,608	\$16,588	\$19,610	\$17,946	\$17,786	\$20,844
Total farm expenses	4,128	3,525	4,696	7,188	11,651	14,980	14,808	15,893	16,194
Operator's earnings	1,567	339	1,676	3,420	4,937	4,630	3,138	1,893	4,650

**MISCELLANEOUS ITEMS**

Yield per acre, corn (bu.)	44.8	43.4	47.2	55.7	47.6	57.4	69.6	67.5	78.6
Yield per acre, barley (bu.)	36.0	26.2	28.7	24.8	30.8	28.5	31.4	37.3	33.8
Yield per acre, oats (bu.)	46.0	40.0	43.4	44.2	48.2	44.4	46.4	55.3	50.1
Yield per acre, alfalfa (tons)	3.0	2.3	2.3	2.4	2.3	2.7	2.8	3.0	2.9
Percent high return crops	31.9	35.8	41.0	43.3	50.9	62.2	65.1	68.0	68.9
AU livestock per 100 acres	19.2	20.6	19.3	24.5	22.8	28.2	31.5	33.9	32.7
Number of work units	599	747	777	670	601	555	455	472	475
Work units per worker	310	338	341	305	300	292	253	268	264
Expenses per work unit	\$1.76	\$1.26	\$1.37	\$2.35	\$4.69	\$7.29	\$11.76	\$9.87	\$10.23
Number of milk cows	14.2	17.8	17.8	17.6	17.0	17.4	18.9	19.0	19.6

## Summary by Years (continued)

	Average 1928-29	Average 1930-34	Average 1935-39	Average 1940-44	Average 1945-49	Average 1950-53	1954	1955	1956
<u>Misc. Items (continued)</u>									
Number of litters of pigs	9.3	10.8	9.5	14.4	11.7	13.7	12.6	15.7	14.5
Pounds of hogs produced	12,706	15,153	13,438	21,586	18,505	17,129	19,380	24,852	24,220
Number of head of sheep	7.0	13.5	18.8	15.8	10.8	10.2	11.2	12.0	9.1
Number of hens	136	169	182	222	235	219	220	238	236
Pounds of BF per dairy cow	244	240	238	252	278	307	311	320	340
Pounds of BF per dual pur. cow	-	-	-	185	181	194	170	185	235
Pigs weaned per litter	6.3	6.1	6.4	6.2	6.5	6.7	6.9	6.9	7.1
Number of eggs laid per hen	95	114	131	145	177	194	196	204	203
<u>PRICE RECEIVED PER:</u>									
Pounds BF sold as cream	\$.52	\$.28	\$.34	\$.47	\$.80	\$.77	\$.68	\$.64	\$.65
Cwt. hogs sold	8.92	4.98	8.26	10.93	19.36	19.16	21.08	14.45	14.45
Cwt. feeder cattle sold	-	-	-	11.55	20.56	27.70	20.30	18.45	18.13
Pounds wool sold	.36	.16	.25	.39	.43	.60	.50	.40	.54
Dozen eggs sold	.28	.16	.19	.27	.39	.39	.31	.34	.33
Pounds turkey sold	-	-	.20	.27	.38	.37	-	-	-
<u>RETURN ABOVE FEED COST PER:</u>									
Dairy cow	\$76.50	\$28.15	\$49.95	\$81.83	\$161.27	\$166.69	\$117.56	\$123.74	\$157.31
Dual purpose cow	-	-	-	51.55	104.25	89.66	14.91	38.40	87.07
Cwt. hogs produced	1.50	.48	2.98	3.93	6.09	6.44	6.58	1.22	4.61
Head of sheep	5.50	.81	2.82	4.63	7.13	7.56	1.94	2.35	4.07
Hen	1.82	.99	1.12	1.82	2.11	1.96	.18	2.11	1.46
Cwt. turkeys produced	-	-	10.81	13.54	14.58	12.02	-	-	-
<u>FEED COST PER:</u>									
Dairy cow	\$69.50	\$47.30	\$44.93	\$63.13	\$123.22	\$142.60	\$142.54	\$148.41	\$146.38
Dual purpose cow	-	-	-	52.08	84.51	100.20	101.09	112.94	106.14
Cwt. hogs produced	7.66	4.21	5.10	7.52	13.23	13.10	12.36	10.96	11.26
Head of sheep	2.82	2.23	2.62	3.30	5.17	7.23	8.00	8.27	9.38
Hen	1.62	1.13	1.57	2.38	4.39	4.78	4.70	4.03	4.11
Cwt. turkeys produced	-	-	8.47	12.86	19.69	19.58	-	-	-
<u>PRICE OF FEED:</u>									
Corn (per bu.)	\$.70	\$.45	\$.59	\$.71	\$1.29	\$1.30	\$1.34	\$1.23	\$1.25
Barley (per bu.)	.60	.42	.49	.59	1.31	1.19	1.02	.93	.94
Oats (per bu.)	.48	.26	.28	.46	.75	.75	.70	.61	.63
Bran (per cwt.)	1.70	.98	1.22	1.80	2.76	3.11	2.85	2.65	2.55
Oilmeal (per cwt.)	3.00	1.96	2.12	2.30	3.84	4.19	4.20	4.10	3.70
Alfalfa (per ton)	14.75	11.10	9.30	9.90	18.40	18.62	17.00	18.00	18.50

Foot note for pages 22, 23, and 24.

The values of farm real estate in 1931 were reduced approximately 25 percent from 1928-1930 values. The values in 1932 were reduced about 29 percent from the 1931 values. Only land was affected by the reduction in 1931, but in 1932 buildings and improvements were cut 25 percent. In 1936 the values of land were adjusted upward 10 percent. The value of dairy cows was also adjusted downward in 1932 and upward in 1936. The capital losses were not included in the inventory decreased in the financial statement but the changes in valuation resulted in variations in the interest charge. No changes in the basis of inventory valuations were made in the years 1933 to 1935 and 1937 to 1956.

The charges for unpaid family labor and board for hired labor were also changed from year to year. The rates used for the period 1928 to 1953 were as follows:

<u>Year</u>	<u>Unpaid family labor</u>	<u>Board for hired labor</u>	<u>Year</u>	<u>Unpaid family labor</u>	<u>Board for hired labor</u>
1928-30	\$60	\$20	1941	\$50	\$20
1931	40	15	1942	60	25
1932-34	30	10	1943	75	25
1935	40	15	1944	85	25
1936	43	18	1945	90	25
1937-40	45	18	1946	100	30
			1947-55	125	36
			1956	130	38

Several changes were made in the 1940 records. The value of the house, which had previously been omitted from the farm business, was included and a rental charge equal to 10 percent of the average value of the house was included with the farm perquisites. The standards used in the calculation of work units were changed in accordance with the new information made available. This latter change also affected the work units per worker and the factor of expense per work unit. The acres in protected woodlots, roads, waste, and farmstead were omitted from the acreage used in the calculation of amount of livestock per 100 acres. Several new livestock statements were added. Cattle were classified into two groups: "specialized dairy cattle" and "dual purpose cattle." Statements for beef breeding cattle, feeder cattle, and feeder sheep were also included.

The crop ratings used in calculating the percentage of the tillable land in high return crops were changed considerably in 1944 and the animal unit equivalents were changed in 1951.

The standards used in the calculation of work units were changed in 1953. Also the value of the house, which had been included in the investment of the farm buildings since 1940, was omitted from all the records except the net worth statements.

These adjustments should be considered in comparing 1956 results with previous years.