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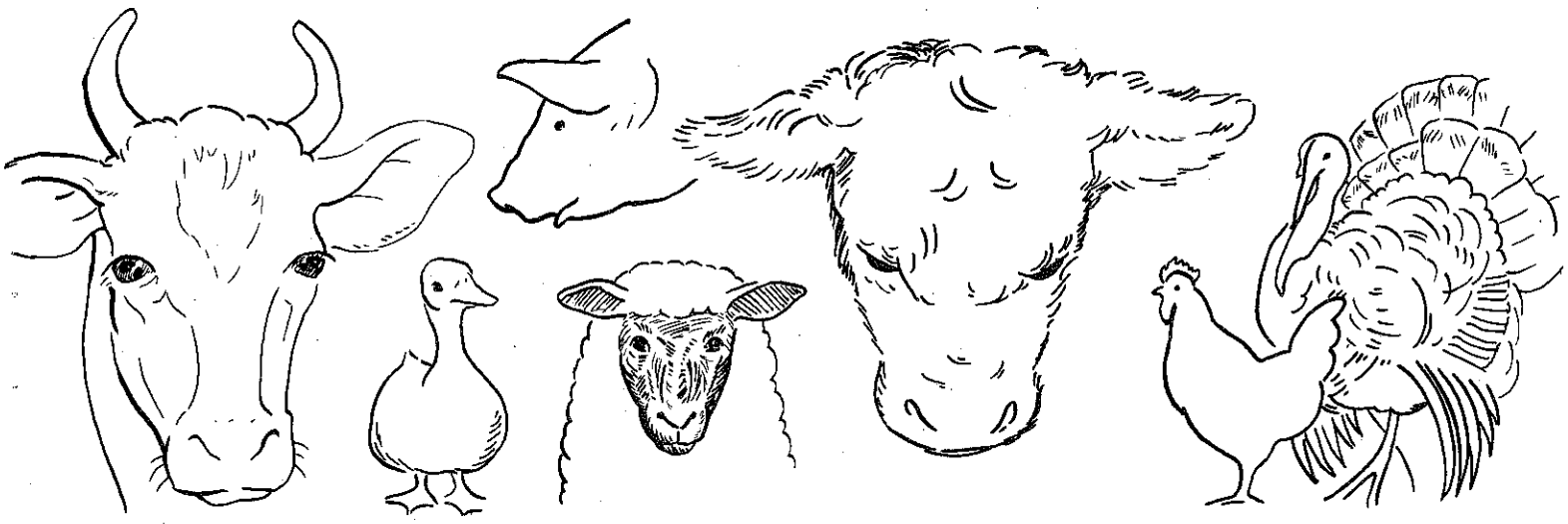
November 1962 A. E. Res. 100

LIVESTOCK COSTS AND RETURNS

from

FARM COST ACCOUNTS

39 FARMS - 1961



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REPORTS
from
FARM COST ACCOUNTS
39 Farms, 1961

Livestock Costs and Returns	A.E. Res. 100
Cash Crops and Fruits Costs and Returns	A.E. Res. 101
Field Crops Costs and Returns	A.E. Res. 102
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LIVESTOCK COSTS AND RETURNS, A.E. Res. 100

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COSTS AND RETURNS
FOR FARM COST ACCOUNTS, 1961

For the Cost Account year 1961, there were 39 New York State farmers who completed detailed records on their businesses in co-operation with the Department of Agricultural Economics, Cornell University.

This report presents the results for individual enterprises and the averages of the costs and returns for all farms. This arrangement provides averages of costs and returns along with indications of the variability and reasons for it. The factors for individual enterprises are arranged according to size of enterprise. The averages of the costs are not averages of average costs but are weighted by the size of the enterprise.

The project was under the supervision of C. D. Kearl. The field work on these accounts was done by Robert Linton, James Q. Foster and C. D. Kearl. The closing of the books and the preparation of this report on results of the operation of the farms was done by the Cost Account staff consisting of Marjorie Evans, Oneta Shipe, Edith Slights, Edna Wheeler, Helen Kruth, Judith Caveney and Carol Petersen.

THE ECONOMIC SITUATION IN 1961

Year	New York farm prices	Prices of articles farmers buy	Earnings of factory workers
1935-39	109	125	210
1955	226	281	648
1956	231	286	680
1957	241	296	703
1958	248	293	715
1959	243	297	756
1960	243	299	772
1961	234	301	794
Jan.	236	301	777
Feb.	238	302	781
March	238	302	784
April	238	302	783
May	241	302	789
June	242	300	796
July	240	300	801
Aug.	231	301	800
Sept.	227	301	781
Oct.	223	301	801
Nov.	223	301	814
Dec.	224	302	824
1962			
Jan.	227	304	818
Feb.	230	305	822
March	230	305	824
April	229	306	828

In 1961, New York farm prices declined while the prices of articles farmers buy went up. The decline in farm prices was almost 4 per cent; the increase in prices of articles farmers buy was about 1 per cent. The net effect was to make it more difficult than it has been for many years for farmers to realize a good living.

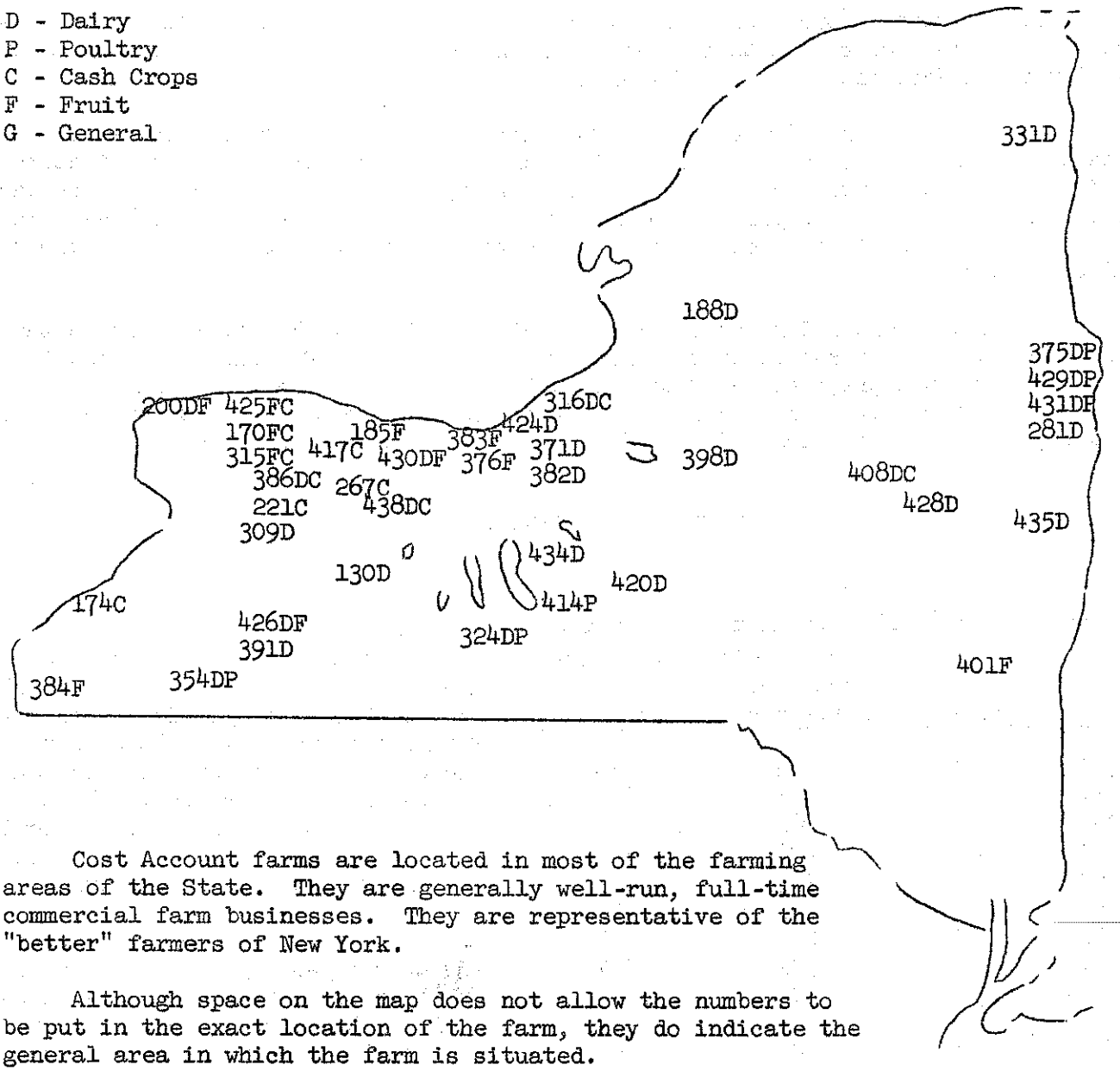
Some farmers have reduced their costs by expanding their businesses and spreading fixed costs over more units of produce. Others have effected savings by reducing expenditures. These farmers have maintained or even improved their profit situation.

At the same time farmers have been finding it more difficult to maintain their incomes, wages have gone up. Earnings of factory workers in 1961 were up 22 index points over the 1960 level. This is an increase of 2.8 per cent.

LOCATION OF FARMS

Legend

D - Dairy
P - Poultry
C - Cash Crops
F - Fruit
G - General



Cost Account farms are located in most of the farming areas of the State. They are generally well-run, full-time commercial farm businesses. They are representative of the "better" farmers of New York.

Although space on the map does not allow the numbers to be put in the exact location of the farm, they do indicate the general area in which the farm is situated.

The type of farm is indicated by the letters which follow the farm number. The combinations of letters indicate that there was more than one type of major enterprise on the farm. General type farms include those with a number of different types of enterprises, none of which is important enough to warrant classifying the farm by a type of enterprise.

WEATHER CONDITIONS AT NINE NEW YORK STATIONS, 1961*

Station	Length growing season**	May 1 - Sept. 30 Average temperature	May 1 - Sept. 30 Precipitation	Annual total Precipitation
	days	degrees	inches	inches
Aurora	176	64.9	15.7	37.0
Batavia	174	65.1	17.2	34.0
Brockport	165	65.4	14.4	30.0
Canton	110	63.6	15.4	29.4
Fredonia	174	65.1	18.5	39.7
Norwich	110	62.5	19.4	40.1
Poughkeepsie	177	69.4	16.5	39.8
Salem	122	64.1	16.0	31.4
Sodus	139	64.8	16.1	39.9

* Weather Bureau, U. S. Department of Commerce, Annual Summary, 1961
** Number of days between last and first frost

The rainfall in New York State in 1961 was below normal for the year. During the early part of the growing season it was variable from place to place, being above normal at some stations and below at others. During the latter part of the summer--August, September and October--it was below normal. Temperatures early in the growing season tended to be below normal. The fall months had higher than normal temperatures. The growing season was about twenty days shorter.

YIELDS FOR CROPS AND LIVESTOCK

Item	Unit	New York State* 1936-40	New York State* 1946-55	New York State* 1961	Cost Account 1961
Hay	tons	1.3	1.7	2.1	2.6
Corn silage	tons	9	10	12	12
Corn grain	bu.	34	44	63	71
Wheat	bu.	24	31	33	39
Oats	bu.	30	38	52	54
Barley	bu.	25	31	39	68
Cows	lbs.	5,628	6,588	8,440	12,183
Hens	eggs	154	188	209	222

* AMS Reports and unpublished tabulations

For the State, crop and livestock yields were good in 1961. Grain yields were up slightly except for corn grain. The yield per acre of corn grain showed a sizeable increase. Eggs produced per hen were down a little while milk production per cow continued the upward trend.

SUMMARY, 1961
Crop Enterprises

Crop	Number of accounts	Average acres per enterprise	Average yield per acre	Hours of labor per acre	Return per hour of labor	Return per dollar of cost	Profit per acre	Profit on enterprise
Fruit:								
Apples	14	60.9	457 bu.	116	$1.95	$1.09	$ 39	$ 2,380
Sour cherries	7	28.8	9,564 lbs.	228	2.10	1.28	134	3,861
Peaches	6	9.4	98 bu.	94	1.01	0.78	-65	-606
Grain:								
Wheat	20	50.1	39 bu.	6	2.94	1.10	7	339
Corn for grain	21	30.1	71 bu.	7	1.99	1.02	2	55
Oats	19	27.2	54 bu.	5	-0.96	0.79	-13	-365
Barley	5	20.2	68 bu.	5	4.70	1.21	13	264
Hay and Silage:								
Hay	29	84.7	2.6 tons	7	2.01	1.05	3	240
Corn silage	25	31.2	12 tons	10	1.40	0.98	-2	-70
Grass silage	6	34.3	9 tons	7	3.34	1.22	13	458

Livestock Enterprises

Enterprise	Number of accounts	Average number of head per farm	Production per head	Hours of labor per head	Return per hour of labor	Return per dollar of cost	Profit on enterprise
Dairy cows	26	59	12,183 lbs.	79	$1.93	$1.05	$1,682
Hens	7	7,327	222 eggs	0.6	2.21	1.05	2,390
Raising chicks	6	7,430*	--	6**	5.86	1.16	1,751

* Number of chicks started
** Per 100

SUMMARY, 1961

Farm enterprise	Return per hour of labor					Return per dollar of cost			
	1949 to 1953	1958	1959	1960	1961	1958	1959	1960	1961
	$	$	$	$	$	$	$	$	$
Livestock:									
Dairy cows	1.41	2.34	2.22	1.74	1.93	1.17	1.12	1.03	1.05
Hens	1.38	2.00	0.35	2.60	2.21	1.04	0.87	1.09	1.05
Raising chicks	0.83	3.71	10.33	3.41	5.86	1.11	1.25	1.07	1.16
Fruit:									
Apples	2.01	1.10	1.25	3.11	1.95	0.91	0.92	1.37	1.09
Sweet cherries	--	2.07	1.79	2.89	--	1.45	1.34	1.85	--
Sour cherries	--	1.72	1.40	1.57	2.10	1.19	1.04	1.10	1.28
Peaches	1.11	1.19	1.73	1.54	1.01	0.87	1.04	0.95	0.78
Grapes	--	2.49	2.45	3.49	--	1.40	1.34	1.76	--
Grain:									
Corn	2.25	1.07	0.06	1.08	1.99	0.95	0.86	0.94	1.02
Oats	0.37	-0.61	0.40	-0.21	-0.96	0.78	0.88	0.83	0.79
Wheat	3.47	4.32	0.27	2.94	2.94	1.29	0.87	1.11	1.10
Barley	--	5.03	-1.54	-2.83	4.70	1.34	0.71	0.63	1.21
Hay and Silage:									
All hay	1.37	0.65	1.05	1.34	2.01	0.91	0.94	0.97	1.05
Corn silage	--	-0.55	0.14	0.19	1.40	0.76	0.82	0.85	0.98
Grass silage	--	2.00	2.61	2.02	3.34	1.08	1.16	1.08	1.22

Factors from 27 HEIFER Accounts, 1961
(Arranged by number of heifers)

Farm number	Number of heifers*	Average age end of year**	Heifer equivalent raised***	Return per hour of labor	Return per dollar of cost	Cost per heifer****
	heifers	months	number	$	$	$
408	159	14	42.6	10.84	1.54	251
391	122	15	36.5	0.85	0.90	335
424	105	18	30.5	-2.14	0.55	405
428	105	18	29.6	-3.50	0.57	273
221	100	17	32.0	-0.94	0.69	392
398	100	16	28.0	3.99	1.42	184
382	85	24	31.3	10.51	1.70	192
386	82	14	24.6	-7.37	0.67	401
375	75	20	22.6	-2.19	0.74	349
331	73	16	23.1	-1.99	0.79	418
431	68	13	19.8	3.34	1.25	276
420	67	16	17.6	6.41	1.20	403
429	66	16	20.1	1.55	0.98	355
309	65	14	16.8	-0.68	0.82	286
426	65	17	19.2	-9.22	0.61	380
188	62	18	16.7	0.29	0.91	299
435	60	14	16.1	-0.69	0.87	362
281	55	15	15.7	-0.54	0.75	453
316	45	16	12.9	-1.08	0.63	441
438	42	12	13.2	-16.32	0.64	228
324	41	15	11.5	-2.03	0.68	314
371	38	19	11.3	1.57	1.01	258
434	38	15	10.1	-4.26	0.57	303
200	33	18	10.8	4.01	1.41	188
130	27	21	7.7	0.39	0.81	280
354	26	19	8.5	-1.14	0.59	283
430	23	13	5.9	-3.36	0.58	382
Averages for 1961, by thirds according to number of heifers, weighted by farms:						
High	104	17	30.9	1.12	0.98	309
Medium	65	15	18.3	-0.17	0.91	359
Low	35	16	10.2	-2.47	0.77	297
Annual averages, all farms, weighted by number of heifers:						
1961	68	16	19.8	0.27	0.89	321
1960	61	16	17.1	0.12	0.86	321
1959	54	17	15.0	0.07	0.84	317
1958	45	17	13.2	1.07	0.97	336
1957	45	19	13.5	-0.19	0.81	312

* Total number of heifers in the account during the year
** At end of year, time of transfer to cow account, time of sale or death
*** To 27.5 months of age.
**** Includes cost of calf started and an adjustment for death losses

HEIFERS, 1961

535 mature-heifer equivalents on 27 farms*

Average per heifer raised to 27.5 months:		Dollars
Costs:		
Value of calf at birth		43.28
Milk and milk-substitute	12.56	
1,439 pounds of grain at $3.22 per hundredweight	46.30	
2.9 tons of hay at $21.06 per ton	61.08	
2.7 tons of silage at $7.59 per ton	20.50	
Pasture and fences	29.16	
Bedding	6.89	
Other feed	0.75	
Total feed and bedding		177.24
29 hours of labor at $1.59 per hour		46.10
Equipment and power	7.50	
Buildings	17.70	
Breeding fees	4.76	
Veterinarian and medicine	0.96	
Insurance	1.12	
Registration and transfers	0.90	
Lights and water	3.51	
Interest	16.16	
All other	9.61	
Total other than calf, feed, bedding and labor		62.22
Total cost		328.84
By-products:		
6.9 tons of manure		7.86
Other returns		0.02
Net cost of raising a heifer to 27.5 months of age		320.96

* There were a total of 1,827 heifers of all ages on these farms for a part or all of the year. They were fed a total of 14,701 heifer-months, which, divided by 27.5, equal 535 mature-heifer equivalents.

Factors from 26 DAIRY COW Accounts, 1961
(Arranged by number of cows)

Farm number	Size of herd	Milk per cow	Milk test	Labor per cow	Feed per cow			Cost of feed and bedding per cow	Value per cow
					Grain	Hay	Silage		
	cows	cwt.	%	hours	pounds	tons	tons	$	$
398	129.5	120	3.5	95	3,519	2.8	7.8	277	269
221	98.2	135	3.7	69	4,552	2.4	12.9	287	289
391	89.4	126	3.5	70	4,709	2.2	5.9	235	270
386	83.4	117	3.5	76	3,793	2.9	3.6	234	339
424	78.5	126	3.7	94	5,080	1.4	18.0	338	266
428	74.9	131	3.5	87	4,499	2.5	2.7	243	304
188	73.9	121	3.4	89	5,099	2.0	7.0	267	324
331	69.8	112	3.6	67	3,231	3.4	7.2	228	321
431	63.7	129	3.6	76	4,720	2.1	4.7	243	250
382	63.2	129	3.5	73	4,709	3.5	5.1	308	221
420	62.2	136	3.6	62	4,127	4.0	2.9	263	388
375	60.5	144	3.3	52	6,111	2.8	5.6	368	234
281	60.0	139	3.5	88	5,697	2.5	4.6	317	368
429	58.4	147	3.6	73	4,258	3.4	5.5	309	321
435	56.0	98	3.4	66	4,466	2.5	3.4	216	357
434	52.7	116	3.6	75	3,942	0.4	6.6	220	268
309	51.6	126	3.6	83	3,129	3.7	4.8	204	371
426	43.5	119	3.6	102	5,233	3.6	12.5	354	235
316	41.6	73	5.0	75	2,889	2.3	5.7	238	273
438	41.2	74	3.5	85	2,541	2.2	7.4	174	282
200	37.5	105	3.5	98	2,664	3.9	4.1	196	302
324	34.2	120	3.6	87	5,287	2.0	11.8	353	290
354	32.4	121	3.6	84	4,028	0.1	9.5	232	242
130	30.8	102	3.7	64	2,834	2.5	5.7	188	269
371	25.9	136	3.7	81	4,947	3.4	4.7	305	300
430	23.3	100	3.5	109	3,836	2.7	4.2	212	263
Averages for 1961, by thirds according to number of cows, weighted by farms:									
High	84.6	124	3.6	80	4,356	2.4	7.8	261	292
Medium	58.1	129	3.5	72	4,555	2.8	4.8	276	316
Low	34.5	106	3.7	87	3,807	2.5	7.3	250	273
Annual averages, all farms, weighted by number of cows:									
1961	59.1	122	3.6	79	4,284	2.6	6.9	265	294
1960	55.1	116	3.6	86	4,008	2.4	8.1	263	297
1959	48.9	115	3.6	86	3,775	2.6	8.0	256	291
1958	44.5	119	3.6	91	3,827	2.7	6.2	253	275
1957	41.6	108	3.7	93	3,743	2.3	7.6	260	258

Factors from 26 DAIRY COW Accounts, 1961
(Read across both pages)

Depreciation per cow	Average per 100 pounds of milk		Average per cow		Labor return		Return per dollar of cost	Profit on enterprise	Farm number
	Cost	Value	Cost	Returns	Per cow	Per hour			
$	$	$	$	$	$	$	$	$	
13	4.12	4.36	533	562	151	1.59	1.05	3,778	398
24	4.42	4.64	622	653	168	2.43	1.05	3,001	221
27	4.77	4.64	620	603	132	1.88	0.97	-1,527	391
46	5.10	4.51	641	572	94	1.24	0.89	-5,775	386
5	4.18	4.34	575	595	140	1.49	1.03	1,566	424
12	3.42	4.70	491	659	279	3.20	1.34	12,557	428
59	4.65	4.37	597	563	86	0.97	0.94	-2,487	188
74	4.22	4.33	501	513	97	1.46	1.02	849	331
46	3.53	4.54	488	619	230	3.01	1.27	8,347	431
30	4.41	4.11	606	567	112	1.54	0.94	-2,484	382
11	3.21	4.46	496	666	294	4.76	1.34	10,564	420
21	4.11	4.37	623	660	131	2.54	1.06	2,256	375
39	4.75	5.17	694	753	174	1.98	1.08	3,523	281
17	4.24	5.24	679	826	282	3.87	1.22	8,608	429
23	4.41	5.00	475	533	140	2.13	1.12	3,229	435
18	3.43	4.29	414	514	204	2.73	1.24	5,250	434
44	3.96	4.50	525	594	209	2.51	1.13	3,556	309
32	5.34	4.26	653	525	14	0.14	0.80	-5,554	426
64	6.95	5.05	544	405	1	0.01	0.74	-5,783	316
39	5.39	4.54	432	368	60	0.71	0.85	-2,629	438
18	4.03	4.45	460	504	167	1.70	1.10	1,646	200
11	4.97	4.22	632	542	51	0.58	0.86	-3,084	324
6	3.54	4.54	458	579	236	2.81	1.26	3,920	354
13	4.99	4.68	531	499	130	1.74	0.94	-977	130
12	4.08	4.23	602	622	142	1.74	1.03	527	371
7	3.99	4.35	434	470	163	1.50	1.08	845	430
Averages for 1961, by thirds according to number of cows, weighted by farms:									
34	4.27	4.49	563	593	153	1.92	1.06	2,257	High
25	4.06	4.64	564	639	193	2.76	1.14	4,313	Medium
22	4.81	4.48	527	501	107	1.21	0.96	-1,232	Low
Annual averages, all farms, weighted by number of cows:									
28	4.30	4.54	559	587	153	1.93	1.05	1,682	1961
23	4.53	4.69	556	575	150	1.74	1.03	1,027	1960
19	4.22	4.78	523	587	190	2.22	1.12	3,146	1959
4	4.01	4.74	514	601	214	2.34	1.17	3,874	1958
13	4.33	4.84	500	555	171	1.85	1.11	2,295	1957

DAIRY COWS, 1961

1,536 cows on 26 farms

Average per cow:	Dollars	
Costs:		
4,284 pounds of grain, at $60.75 per ton	130.12	
2.6 tons of hay, at $22.47 per ton	58.43	
6.9 tons of silage, at $7.74 per ton	53.40	
Bedding	5.93	
Pasture and fences	17.55	
Total feed and bedding		265.43
79 hours of labor, at $1.58 per hour		124.66
Depreciation		28.28
Automobile, truck, tractor	8.30	
Dairy equipment	23.41	
Interest on $294 value of cow	15.87	
Buildings	20.16	
Breeding costs	6.54	
Veterinarian, medicine, disinfectants	10.71	
Hired milk-hauling	21.11	
DHIA	4.52	
Insurance	1.35	
Registration and transfer fees	0.45	
Light, water, power	8.17	
Supplies	5.03	
All other	15.34	
Total other than feed, bedding, labor and depreciation		140.96
Total cost		559.33
Returns:		
11,994 pounds of milk sold	543.97	
189 pounds of milk used on farm	8.80	
Calves	24.93	
8.2 tons of manure	9.96	
Other returns	0.13	
Total returns		587.79
Gain		28.46
Cost of producing 100 pounds of milk		4.30
Value of 100 pounds of milk		4.54
Return per hour of labor		1.93
Return per dollar of cost		1.05

HENS, 1961

51,290 birds on 7 farms

Average per bird:		Dollars
Costs:		
98 pounds of feed at $3.58 per hundredweight	3.51	
Grit and shell	0.03	
Total feed		3.54
0.6 hours of labor at $1.77 per hour		1.06
Depreciation		1.24
Interest	0.05	
Power and equipment	0.19	
Buildings	0.27	
Litter	0.01	
Electricity	0.07	
All other	0.18	
Total other than feed, labor and depreciation		0.77
Total cost		6.61
Returns:		
222 eggs per hen	6.92	
Manure	0.02	
Total returns		6.94
Net gain		0.33
Cost of producing a dozen eggs		0.36
Value per dozen eggs		0.38
Labor return per bird		1.39
Return per hour of labor		2.21
Return per dollar of cost		1.05

Factors from 7 HEN Accounts, 1961
(Arranged by number of birds)

Farm number	Size of flock	Eggs per hen	Mortality	Average per bird		Per dozen eggs	
				Labor	Feed	Cost	Value
	birds	eggs	per cent	hours	pounds	¢	¢
375	25,907	222	14	0.44	90	32	38
414	5,553	220	18	0.89	101	50	39
425	5,338	207	9	0.56	104	36	36
429	4,884	228	22	0.72	106	39	35
324	3,959	210	14	0.57	100	36	38
431	3,378	234	28	1.24	119	38	40
354	2,271	264	27	1.26	119	39	34
Annual averages, all farms, weighted by number of birds:							
1961	7,327	222	16	0.63	98	36	38
1960	7,839	213	13	0.63	93	36	39
1959	6,166	219	14	0.71	99	39	34
1958	6,129	217	17	0.73	104	40	42
1957	4,047	208	18	0.79	98	38	41

Factors from 7 HEN Accounts, 1961
(Read across both pages)

Average per bird								
Cost all feed	Depre-ciation	Total cost	Total returns	Labor return	Return per hour of labor	Return per dollar of cost	Profit on enter-prise	Farm number
$	$	$	$	$	$	$	$	
3.24	1.11	5.86	7.03	1.98	4.46	1.20	30,428	375
4.06	1.86	8.64	6.78	-0.10	-0.12	0.79	-10,302	414
3.29	1.52	6.30	6.28	0.79	1.43	1.00	-103	425
3.77	1.42	7.46	6.67	0.54	0.75	0.89	-3,858	429
3.66	0.92	6.30	6.68	1.31	2.29	1.06	1,506	324
4.21	0.94	7.34	7.82	2.09	1.68	1.07	1,621	431
4.52	1.35	8.60	7.47	0.60	0.47	0.87	-2,562	354
Annual averages, all farms, weighted by number of birds:								
3.54	1.24	6.61	6.94	1.39	2.21	1.05	2,390	1961
3.39	1.01	6.26	6.83	1.64	2.60	1.09	4,458	1960
3.60	1.52	7.08	6.18	0.25	0.35	0.87	-5,520	1959
3.88	1.29	7.24	7.56	1.46	2.00	1.04	1,936	1958
3.47	1.08	6.65	7.17	1.59	2.01	1.08	2,098	1957

Factors from 6 CHICK Accounts, 1961
(Arranged by number of chicks started)

Farm number	Number started	Mortality	Average per 100 chicks started		Value per chick started	Average per mature equivalent		Return per hour of labor	Return per dollar of cost	Profit on enterprise
			Feed	Labor		Cost	Value			
	number	%	pounds	hours	¢	$	$	$	$	$
375	10,450	7	1,875	4	37	1.54	1.75	6.61	1.13	2,007
375	10,012	5	1,872	6	32	1.40	1.75	6.95	1.25	3,315
375	10,000	4	1,796	3	33	1.37	1.70	11.94	1.24	3,220
414	6,920	16	2,181	7	31	1.73	2.06	6.10	1.19	1,926
429	4,200	1	2,715	7	35	1.69	1.70	1.98	1.01	41
354	3,000	13	2,523	14	38	2.00	2.00	1.36	1.00	-5
Annual averages, all farms, weighted by number of chicks started:										
1961	7,430	7	2,027	6	34	1.54	1.79	5.86	1.16	1,751
1960	3,206	10	2,020	6	36	1.66	1.77	3.41	1.07	325
1959	5,977	3	1,945	4	35	1.45	1.84	10.33	1.25	2,098
1958	2,632	4	2,342	8	38	1.77	1.96	3.71	1.11	484
1957	3,002	9	2,062	8	36	1.74	2.02	4.29	1.15	687

RAISING CHICKS, 1961

44,582 chicks started on 4 farms*

Average per 100 chicks started:	Dollars	
Costs:		
100 chicks started at 34 cents per chick		33.94
2,027 pounds of feed at $3.73 per hundredweight	75.53	
Other feed	0.01	
Total feed		75.54
6 hours of labor at $1.66 per hour		9.95
Auto, truck, tractor	0.95	
Poultry equipment	3.70	
Litter	0.41	
Interest	2.64	
Fuel and electricity	2.82	
Medicine and disinfectants	0.58	
Buildings	10.11	
All other	2.80	
Cost other than chicks, feed and labor		24.01
Total cost		143.44
Returns:		
91.9 pullets for laying	163.79	
0.7 breeding cockerels	2.25	
0.4 meat birds	0.37	
Total value of birds		166.41
Returns other than birds		0.59
Total returns		167.00
Gain		23.56
Cost of raising a bird to maturity		1.54
Value of mature bird		1.79
Labor return per 100 chicks started		33.51
Return per hour of labor		5.86
Return per dollar of cost		1.16

* 6 accounts on 4 farms