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UNIVERSITY OF MINNESOTA
Department of Agriculture
and
UNITED STATES DEPARTMENT OF AGRICULTURE
Bureau of Agricultural Economics
Cooperating

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A Preliminary Report
of

LIVESTOCK COSTS AND RETURNS

From
Data Secured in 1933
on the

FARM ACCOUNTING ROUTE

in

STEVENS COUNTY, MINNESOTA

By

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Mimeographed Report No. 64
Division of Agricultural Economics
University Farm
St. Paul, Minnesota
May 1934

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SOURCE OF DATA

Method of Study

On March 1, 1932, an accounting study of the organization and operation of twenty-four farms in Stevens County was started under the joint supervision of the Division of Agricultural Economics of the University of Minnesota, the West Central Agricultural Experiment Station, and the Bureau of Agricultural Economics of the United States Department of Agriculture. Mr. Frank Douglass, County Agricultural Agent, and Mr. Allen W. Edson of the West Central Agricultural Experiment Station assisted in selecting farms that were representative of the types of farming found in the area.* The farmers cooperating in this study keep a complete record of cash receipts and cash expenditures, a daily record of the labor used on each crop and class of livestock, a record of the farm produce used in the house, and other detailed information regarding the farm business. These records are checked at least twice per month by the route man and supplemented with inventories, livestock feed records, reports of crop yields and practices and other significant facts about the farm operations. The data collected are sent to the central office at University Farm, St. Paul, where a detailed set of records for each farm is kept. From these records, this report on livestock costs and returns for 1933 was prepared. A summary of costs and returns for both livestock and crops will be published as Mimeographed Report No. 65.

Feed Situation in 1933 Unfavorable for Livestock Production

The severe drouth in 1933 resulted in extensive crop failure and a shortage of pasture. Generally speaking, the feed that was produced was below normal

*For a description of the area and the farms studied, see A Preliminary Report of Crop Costs and Returns, Mim. Rept. No. 61, Division of Agricultural Economics, University of Minnesota.

in quality. Little feed was available for purchase, prices were high and the credit necessary for buying feed was hard to obtain. As a result, rations for livestock were reduced and farm animals were in much poorer condition at the end of the year than at the beginning. Practically no fattening of cattle was done, other than to finish those that were on feed at the beginning of the year. Many pigs were sold during the emergency pig-buying program and other hogs were marketed at lighter than usual weights. The low prices for cows together with the expectation of the establishment of a dairy production control program led many farmers to retain cows that normally would have been disposed of because of the feed shortage.

Generally speaking, the prices received for livestock and livestock products in 1933 were higher than in 1932.

METHODS OF COMPUTING AND PRESENTING DATA

The comparative costs and returns for each of the different classes of livestock maintained in 1933 are presented in this preliminary report. All data are shown on the basis of a standard unit such as one head or 100 pounds gain in weight. Both quantities--pounds of feed, days of pasture, man and horse hours, pounds produced, etc.--and money costs and returns are shown. The amounts of feed, with the exception of pasture, are given in pounds rather than in bushels or tons. All corn has been reduced to a shelled corn basis. The man hours include both regular daily chore labor and irregular labor such as tending sick animals, marketing livestock and livestock products, and hauling feed and bedding. The horse hours likewise include both regular and irregular work.

Local prices were used, insofar as possible, in determining the costs and returns. Marketable feeds were charged at local prices and non-marketable feeds on a comparative-feeding-value basis. No charge was made for straw or for corn stalk pasture. Man labor was figured at 15 cents per hour and horse work was charged to the individual farm at the rate determined for that farm. The shelter charge was based on the annual cost of the buildings housing livestock, prorated on the basis of the space occupied. The equipment charge is based upon the annual cost of the particular equipment used by that class of livestock. The expense for portable brooder houses and hog houses has been included in the equipment charge and omitted from the shelter charge. The equipment charge also includes a charge for any use made of the auto and truck. Interest has been calculated at five per cent on the average of the beginning and ending inventories. Miscellaneous cash costs include such cash expenses as veterinary fees, medicine, salt, minerals, hatching expense, fuel for brooders, incubators, and tank heaters, horseshoeing, sheep-shearing, etc. In arriving at the manure credit, consideration was given to the kind and the amount of feed consumed, the proportion of the fertilizing elements returned in the manure, and the value of manure when measured in terms of increased crop yields. Credit was allowed for manure produced, regardless of whether or not it was utilized.

The value of livestock production was determined by adding the sales, the products used in the house and the ending inventory and then deducting from this sum the sum of the beginning inventory and purchases. In the case of the different classes of cattle, transfers from one group to another were considered the same as purchases and sales. The weight produced was calculated in the same manner as the value produced except that weights were used instead of values.

In studying the tables and in considering the income from livestock, one should keep in mind that these are comparative figures and represent charges which are not all actual cash expenses. All feed, man labor, horse work, use of buildings and equipment, and interest on the investment have been charged to the enter-

prise, although they may represent very little direct cash outlay. Therefore, a minus return merely means that the particular class of livestock has failed to pay the usual market prices charged for the different factors. There may be no other more profitable alternative use for the buildings, much of the labor, or for the non-marketable feeds. A return above the price of marketable feeds and cash expenses may justify continued production although these figures fail to show a gain.

The individual farm figures have been arranged in order of increasing cost or decreasing returns, so that the farm with the lowest cost or the greatest return appears at the top of the table. In this way, each cooperator may quickly see how he compares with the other cooperators. The returns have been expressed in several ways. The gain is the amount left after deducting all the charges listed in the table. The return over feed cost is what is left after deducting the feed cost from the value of the product, excluding manure. In other words, the return over feed cost and the manure are what the farmer has to pay him for his labor, the horse work, shelter, equipment, interest and miscellaneous cash costs. The return per hour represents what the enterprise returned for each hour of man labor used by it, after all charges except labor had been deducted. In each case, a minus (-) indicates a failure to meet the particular expenses involved.

Cattle

The cattle enterprise was divided according to the separate classes and tables are presented for cows, feeder cattle, and miscellaneous or other cattle. Finally a table is shown for the entire cattle enterprise.

Cows: The cow herds were divided into three groups upon the basis of method of management. Herds of cows of dairy breeding which were managed with particular emphasis on butterfat production were called dairy herds. Herds composed of mixed breeds which were kept for raising calves as well as producing butterfat were classed as milk-and-beef herds. Herds which were kept primarily for the raising of beef calves were called beef-breeding herds. Because the major emphasis with both the dairy and the milk-and-beef herds was on butterfat production, the data for these two groups appear in the same tables(pages 7 and 8).

The costs and returns for the dairy and the milk-and-beef herds are for cows only. They neither include any feed or expense for the bull nor any credit for calves born. Due to the fact that calves were in some cases allowed to nurse for a short time, it was necessary to estimate their consumption of whole milk while nursing. It was assumed that the calves that were nursing received the same quantity of milk per day as those being hand fed. The value of the dairy products fed includes all milk and skimmilk fed to calves as well as to the other classes of livestock. The butterfat per cow was calculated by dividing the total butterfat utilized (including sales, used in the house, and fed to livestock) by the average number of cows in the herd. Calculated in this manner, the butterfat production may be materially less than that obtained by dairy herd improvement associations because in the latter case no allowance is made for waste and shrinkage.

In comparing the dairy herds with the milk-and-beef herds, it will be noticed that, on the average, the cows in the dairy herds received over twice as much grain and more roughage per cow than the cows in the milk-and-beef herds. In 1933 the dairy cows produced an average of 93 pounds of butterfat more than the milk-and-beef cows. Over fourteen per cent more man labor was used per cow in the dairy herds.

The difference between the dairy herds and the milk-and-beef herds in the return over all costs is larger in 1933 than in 1932. As the price of butterfat increases, the difference in favor of the dairy herds probably will increase. The

dairy cow furnishes a market for more labor and feed than the milk-and-beef cow. It is interesting to note that the largest gain as well as the largest loss occurred in the dairy herds.

Beef Breeding Herds: The beef breeding herds are kept primarily for raising beef calves. For this reason, the cost of the bull is included with the cost of the cows and the data are presented on a head basis for the entire breeding herd (page 9). The credit for dairy products fed does not include any milk or skimmilk fed to calves. The entire cost of the cows and bull, less any credit for manure or dairy products is charged against the calves raised. The cost per calf is obtained by dividing the net cost by the calves raised. This cost represents, approximately, the cost of a 400-pound feeder calf as the only additional cost would be a charge for the pasture and labor it received.

Feeder Cattle: This class includes the cattle being fattened for market and covers only the feeding period. A number of farms fattened one or two animals for sale or for home butchering. These farms were eliminated from the tables for feeder cattle (page 10) through the exclusion of all farms on which less than 1000 pounds gain in weight was attained during the feeding period. Due to the imposibility of determining the pork credit for feed picked up behind cattle, this item was omitted from all calculations. The fattening of cattle in 1933 consisted largely of the completion of the fattening of the cattle that were started on feed in 1932. Because of the shortage of feed, very few cattle were started on feed in 1933.

Other Cattle: Other cattle include all cattle except the cows and feeders. Data for other cattle are presented for the farms on which dairy or milk-and-beef herds were kept (pages 11 and 12). It represents primarily the heifers being raised for replacements altho in some cases one or two calves being fattened for sale or home butchering are also included.

All Cattle: Expenses and returns for the entire cattle enterprise, including cows, feeders and other cattle, calculated on an animal unit basis are presented (pages 13 and 14). In these statements any milk used by calves is omitted both from the feeds used and the credit for dairy products fed to livestock. A study of the tables shows the lowest feed consumption per animal unit for the beef herds and the highest for the dairy herds. The amount of man labor used per animal unit was decidedly lower with the beef herds than with either of the other two groups. The shelter cost was higher for the dairy herds than the others, indicating the general use of more expensive shelter.

In 1933 the beef herds showed the smallest average loss and the dairy herds the largest. However, the difference was not large. The dairy herds gave the largest return over feed costs and the beef herds the smallest.

Sheep

In the tables (page 15) for sheep, the number of head is the average number of mature head for a year when two lambs up to six months of age are considered equal to one mature sheep. The weight produced per head was calculated by dividing the total weight produced by the average number of head. There was a net loss in weight on Farm 127. The fleece weight was calculated by dividing the total clip by the number of sheep sheared. The per cent death loss was arrived at by dividing the number of deaths by the total number of individual sheep or lambs, regardless of the length of time that they were on the farm. The lambs raised per ewe is the number of lambs raised to six months of age divided by the number of ewes at lambing time. The high death loss of mature sheep, primarily, was the result of old age and shortage of feed. Due to the low prices for aged ewes in

1932, many old ewes were kept for the 1933 lamb crop that ordinarily would have been sold. Many of these died during 1933.

With higher prices for both wool and sheep, the returns were much more favorable in 1933 than in 1932.

Hogs

Fall pigs were raised on three of the farms studied in 1933, but the proportion of the total pigs farrowed in the fall was so small as to be relatively insignificant. The pigs per litter is the number of pigs raised to six months of age plus the pigs sold or butchered at less than six months of age, divided by the number of farrowings. The average market weight is the average weight for all pigs and hogs sold. The price received per hundred pounds is the average price received for all hogs sold, including the premium received for the sows and pigs sold in the emergency hog reduction program. The pounds produced include any gain in weight for breeding hogs and likewise the expenses and receipts include those for the breeding herd. The data do not include any charge for feed salvaged from feeder cattle.

In the table of money costs and returns (page 17), the gain is the difference between the net expense and the selling price. The return over feed is obtained by deducting the feed cost from the selling price. Calculated in this manner, the effect of any gain or loss in inventory values due to a change in the price level is eliminated.

Although on the average there was a loss on hogs on all but five farms, there was some return over feed cost and on 60 per cent of the farms the return was large enough to pay the other costs and leave something for the labor.

Chickens

The data for chickens are presented on the basis of one hundred chickens (pages 18 and 19). In a few instances, a small number of ducks or geese were raised. In such cases, the feed, labor, other expenses and the receipts are included with the chickens and the number of chickens adjusted accordingly. The amount of meat produced was calculated in the same manner as for feeder cattle and for hogs. The cost per dozen eggs was calculated by deducting from the total cost all income from the production and sale of meat, and dividing the remainder by the number of dozens of eggs sold and used in the house. The selling price per dozen eggs was obtained by dividing the total cash receipts for eggs by the total number of dozens sold. Portable brooder houses were included with the equipment rather than with the buildings. For this reason, the equipment charge on a particular farm may be large and the shelter charge small or vice versa.

Turkeys

The turkey flocks on the farms studied were kept primarily for the production of meat. The production of turkey eggs for sale was of little importance. For this reason, the data for turkeys are presented on the basis of 100 pounds gain in weight (page 20). Less feed and labor were used per 100 pounds gain in weight in 1933 than in 1932. The average selling price was two cents per pound more in 1933 than in 1932. Returns were much higher in 1933 than in 1932.

Work Horses

The farms were divided into two groups for the presentation of the data on work horses (page 22). One group consists of the farms on which tractors were used for drawbar work and the other group is composed of the rest of the farms. The farms on which tractors were used were larger and raised more acres of crops per horse than the farms without tractors. In 1933 there was practically no difference between the two groups in the cost per horse. However, a larger number of hours worked on the farms without tractors resulted in a lower cost per hour.

Tractors

The tractors were divided into two classes, namely, two-plow and three-plow tractors. The number of four-plow tractors used was too small to provide any significant comparisons and for that reason were omitted. The costs are presented on the basis of a ten-hour day (page 23). The cost per hour can be obtained by dividing the cost per day by ten. The state gas tax is not included in the fuel cost as it was quite generally refunded. Miscellaneous cash includes cash paid for repairs, parts, etc. Depreciation is the difference between the value at the beginning and end of the year. Interest was calculated on the average of the beginning and ending inventories. There were no tractors bought during the year. Man labor is the value of the time the regular farm laborers spent repairing, servicing, etc. The use of the truck or auto in getting repairs, etc. for the tractor is charged on a mileage basis. The expenses as given do not include a charge for shelter. Some of the tractors were housed and some were not. In any case, the charge for shelter would be of minor importance.

Automobiles

The cost of operation of automobiles is presented on a per farm basis rather than per car (page 24). In six cases, the data involve more than one car. On a few farms the cars were traded during the year. The labor charge is the value of the time the regular farm workers spend repairing and servicing the cars. In a few cases, a small amount of horse work is included. Miscellaneous cash includes any cash paid for repair work, insurance, parts, tires, and greasing when hired done at a service station. All oil and gasoline, regardless of whether bought in bulk or small lots at service stations is included under gasoline and oil. The purchase price of cars bought is included in miscellaneous cash. The miles driven are speedometer miles in practically all cases with the exception that any miles travelled in getting repairs for the auto are omitted. It will be noticed that as with tractors, there is no charge for shelter. Because of the difficulty of obtaining a satisfactory charge for shelter and its comparatively minor importance, it was omitted from the calculations.

Factors of Cost and Return for Cows (Per Head) - Stevens County, 1933

Farm no.	Pounds of Feed: Corn	Small grain	Other conc.*	Hay: Legume	Hay: Other	Fodder & stover	Silage	Total conc.	Total roughage+	Pasture days	Butter-fat produced	Hours: Man	Hours: Horse	Value of Dairy Products: Sold	Used	Fed	Total	Price rec. per lb.B.F.
Dairy Herds																		
129	364	1321	83	1120	1081	1599	-	1768	3800	144	252	137.3	5.7	$53.91	$4.92	$10.28	$69.11	$.243
226	136	826	18	1080	631	1960	7752	980	6255	117	206	128.1	1.8	39.69	3.79	4.54	48.02	.208
114	1541	796	1000	1012	1811	364	6246	3337	5269	106	339	173.7	2.8	68.40	4.00	13.64	86.04	.235
014	565	538	114	1610	733	1422	3690	1217	4995	126	199	143.3	13.8	45.53	2.15	8.43	56.11	.251
127	-	1632	-	2337	-	926	11679	1632	7156	119	217	169.1	28.8	38.59	3.39	10.05	52.03	.203
222	949	1524	432	3318	801	4898	-	2905	9017	129	280	229.3	17.3	49.41	6.57	12.33	68.31	.206
Aver. 1933	593	1106	275	1747	843	1862	4895	1974	6082	124	249	163.5	11.7	49.26	4.13	9.88	63.27	.224
1932	339	2235	149	2148	984	1905	2154	2723	5755	142	225	175.6	11.5	41.16	4.21	12.08	57.45	.209
Milk-and-Beef Herds																		
028	-	463	-	943	903	889	4542	463	4249	128	160	140.3	4.3	25.59	4.89	8.01	38.49	.205
214	-	500	-	62	966	1209	2558	500	3090	152	136	108.8	4.8	11.37	8.41	13.51	33.29	.202
017	-	872	-	259	623	667	7232	872	3960	136	152	105.8	-	19.60	3.42	13.39	36.41	.209
212	41	701	87	755	405	1345	8354	829	5290	121	151	142.4	5.0	9.48	18.51	14.56	42.55	.217
119	165	1368	-	2625	126	916	-	1533	3667	153	219	156.1	6.4	33.18	11.77	9.19	54.14	.208
038	66	720	-	852	295	2149	6177	786	5355	140	158	117.3	3.7	23.74	3.50	9.12	36.36	.201
116	-	-	-	550	956	3065	-	-	4571	137	101	105.0	7.4	10.02	8.12	6.61	24.75	.204
234	197	525	-	668	-	3239	3885	722	5202	116	165	217.8	3.7	28.13	2.92	9.80	40.85	.213
117	-	271	33	41	575	308	4866	304	2546	115	74	91.6	2.1	10.38	2.71	5.72	18.81	.211
216	250	629	-	3780	1559	6268	-	879	11607	153	193	207.8	15.0	25.13	9.87	12.51	47.51	.203
236	-	1400	-	902	4669	6121	-	1400	11692	116	206	180.9	5.8	26.94	7.12	17.44	51.50	.206
Aver. 1933	65	677	11	1040	1007	2379	3419	753	5566	133	156	143.1	5.3	20.32	7.39	10.90	38.61	.207
1932	291	998	11	1133	759	2099	2296	1300	4756	143	154	152.5	11.2	20.26	6.92	8.63	35.81	.183

*Bran, middlings, oilmeal and dairy feed.
+Three pounds of silage considered equivalent to one pound of hay.

Cost and Return per Cow - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Interest at 5%	Misc. cash	Depreciation	Total expense	Manure credit	Net expense	Value of dairy products	Gain*	Return over feed	Return per hour
								Dairy Herds							
129	$22.70	$20.60	$.23	$2.40	$5.17	$1.79	$1.29	$2.01	$56.19	$1.26	$54.93	$69.11	$14.18	$46.41	$.25
226	24.19	19.22	.09	2.88	.52	1.72	.30	2.24	51.16	1.44	49.72	48.02	-1.70	23.83	.14
114	43.16	26.06	.11	5.50	7.95	3.27	2.28	1.87	90.20	2.21	87.99	86.04	-1.95	42.88	.14
014	21.51	21.50	.84	7.92	5.69	2.22	1.48	4.11	65.27	1.40	63.87	56.11	-7.76	34.60	.10
127	33.24	25.36	1.64	9.33	1.37	1.92	1.13	2.92	76.91	1.99	74.92	52.03	-22.89	18.79	none
222	42.28	34.40	.88	5.88	4.97	2.66	.22	5.14	96.43	2.73	93.70	68.31	-25.39	26.03	none
Aver.															
1933	31.18	24.52	.63	5.65	4.28	2.26	1.12	3.05	72.69	1.84	70.85	63.27	-7.58	32.09	.10
1932	32.29	26.34	.54	4.93	5.23	2.23	.72	3.11	75.39	2.00	73.39	57.45	-15.94	25.16	.06
								Milk-and-Beef Herds							
028	13.91	21.04	.21	3.33	.91	1.73	.25	-	41.38	.96	40.42	38.49	-1.93	24.58	.14
214	11.14	16.32	.32	6.50	.98	1.50	.13	-	36.89	.63	36.26	33.29	-2.97	22.15	.12
017	17.60	15.87	-	4.60	3.49	1.52	.28	1.55+	41.81	.91	40.90	36.41	-4.49	18.81	.11
212	19.86	21.35	.22	6.36	1.15	1.64	.06	1.82	52.46	1.20	51.26	42.55	-8.71	22.69	.09
119	23.04	23.41	.32	7.63	2.20	1.92	.37	5.23	64.12	1.42	62.70	54.14	-8.56	31.10	.10
038	19.34	17.60	.20	3.98	2.45	1.50	.29	2.45	47.81	1.19	46.62	36.36	-10.26	17.02	.06
116	10.18	15.75	.39	2.01	1.28	1.43	.30	5.24	36.58	.74	35.84	24.75	-11.09	14.57	.04
234	14.22	32.68	.26	2.98	1.50	2.02	.31	.68	54.65	1.09	53.56	40.85	-12.71	26.63	.09
117	10.72	13.74	.11	3.04	1.22	1.28	.15	1.99	32.25	.51	31.74	18.81	-12.93	8.09	.01
216	25.27	31.17	.71	3.39	2.10	1.56	.57	-	64.77	2.60	62.17	47.51	-14.66	22.24	.08
236	28.35	27.13	.36	8.63	1.97	1.89	.16	6.65	75.14	2.19	72.95	51.50	-21.45	23.15	.03
Aver.															
1933	17.60	21.46	.28	4.77	1.75	1.64	.26	2.05	49.81	1.22	48.59	38.61	-9.98	21.01	.08
1932	19.80	22.87	.61	4.78	2.43	1.58	.25	1.00	53.32	1.26	52.06	35.81	-16.25	16.01	.04

*A minus (-) indicates a failure to cover all of the charges.
+Appreciation.

Factors of Cost for Beef Breeding Herd - Stevens County, 1933
(Per head, including the bull)

Farm no.	Pounds of Feed: Corn	Small grain	Oil-meal	Hay: Legume	Hay: Other	Fodder & stover	Silage	Total conc.	Total roughage*	Pasture days	Hours: Man	Hours: Horse	Value of Dairy Products: Sold	Used	Fed	Total	% calf crop
215	54	550	-	972	687	2383	-	604	4042	133	37.4	5.1	$1.08	$3.33	$.32	$4.73	95
124	38	300+	-	252	154	452	4331	338	2302	154	45.0	6.4	6.47	1.24	.92	8.63	45
224	38	97	-	702	447	1926	3331	135	4185	122	43.8	6.8	-	1.18	.12	1.30	66
018	12	53	-	1932	87	1048	4669	65	4623	149	23.1	1.2	2.47	2.11	.07	4.65	99
Aver.																	
1933	36	250	-	964	344	1452	3083	286	3788	140	38.3	4.9	2.51	1.96	.36	4.83	76
1932	83	571	2	795	91	1252	3646	656	3353	140	47.6	6.4	2.10	2.13	.55	4.78	74

*Three pounds of silage considered equal to one pound of hay.
+Includes 37 pounds of bran and middlings.

Cost per Head of Maintaining Beef Breeding Herd - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Interest at 5%	Misc. cash	Depreciation	Total cost	Credits: Dairy products	Manure	Appreciation	Total	Net cost	Cost per calf
215	$12.26	$5.62	$.34	$2.78	$.46	$1.51	$.18	$1.61	$24.76	$4.73	$.92	$ -	$5.65	$19.11	$20.97
124	10.74	6.75	.33	1.94	.38	2.06	.09	5.39	27.68	8.63	.51	-	9.14	18.54	41.34
224	9.20	6.57	.37	5.91	.67	2.03	.06	6.86	31.67	1.30	.80	-	2.10	29.57	47.49
018	14.36	3.46	.06	5.33	.06	3.12	.50	24.96	51.85	4.65	1.06	-	5.71	46.14	47.83
Aver.															
1933	11.64	5.60	.28	3.99	.39	2.18	.21	9.70	33.99	4.83	.82	-	5.65	28.34	37.29
1932	14.93	7.13	.41	3.88	.59	2.30	.19	1.08	30.51	4.78	.83	.52	6.13	24.38	32.95

Factors of Cost and Return for Feeder Cattle - Stevens County, 1933
(Per 100 pounds gain in weight)

Farm no.	Lbs. produced	Pounds of Feed: Corn	Small grain	Oil-meal	Hay: Legume	Hay: Other	Fodder & stover	Silage	Total conc.	Total roughage*	Pasture days	Hours: Man	Hours: Horse	Average selling price	Gain per day (lb.)
212	1135	321	532	-	92	18	-	631	853	320	-	7.0	1.2	$4.24	1.24
119	1850	636	-	-	216	-	-	-	636	216	-	4.6	.5	4.92	3.46
215	1095	1289	-	-	232	168	60	-	1289	460	9	3.4	.7	4.21	1.44
017	4695	443	179	-	-	106	-	62	622	127	-	2.0	-	5.11	2.46
224	2866	330	110	-	13	192	188	884	440	688	-	5.3	1.4	5.49	1.16
019	8687	297	703	-	176	58	213	-	1000	447	-	4.4	.3	4.64	2.02
018	14040	395	206	-	141	39	25	158	601	258	-	1.3	.5	5.47	2.02
124	3740	430	509	13	39	199	-	628	952	447	-	4.5	1.2	5.72	1.35
234	5610	563	305	-	317	-	-	417	868	456	-	4.0	.7	5.12	2.05
226	1910	560	483	-	37	90	183	-	1043	310	-	3.8	1.6	3.79	1.52
Aver. 1933	4563	526	303	1	126	87	67	278	830	373	1	4.0	.8	4.87	1.87
1932	8654	628	266	2	124	17	303	155	896	496	1	4.4	1.6	5.06	1.60

*Three pounds of silage considered equal to one pound of hay.

Cost and Return per 100 Pounds for Feeder Cattle - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equip-ment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Value produced	Gain*	Return over feed*
212	$4.87	$1.04	$.05	$.26	$.08	$.30	$.01	$6.61	$.31	$6.30	$13.72	$7.42	$8.85
119	2.13	.69	.02	.12	.05	.14	.01	3.16	.25	2.91	9.74	6.83	7.61
215	5.18	.50	.05	.27	.29	.27	.01	6.57	.47	6.10	10.11	4.01	4.93
017	3.93	.30	-	.38	.01	.16	.01	4.79	.20	4.59	7.53	2.94	3.60
224	4.05	.80	.08	.65	-	.25	.01	5.84	.24	5.60	8.47	2.87	4.42
019	4.94	.66	.02	.02	1.98	.25	.02	7.89	.37	7.52	10.15	2.63	5.21
018	4.74	.19	.03	.18	.01	.18	-	5.33	.23	5.10	7.56	2.46	2.82
124	7.06	.67	.06	.21	.03	.35	.01	8.39	.35	8.04	10.22	2.18	3.16
234	5.23	.59	.05	1.61	.02	.30	.02	7.82	.37	7.45	8.46	1.01	3.23
226	7.11	.57	.08	.62	.03	.16	.02	8.59	.34	8.25	6.25	-2.00	-.86
Aver. 1933	4.93	.60	.04	.43	.25	.24	.01	6.50	.31	6.19	9.22	3.03	4.29
1932	4.52	.65	.10	.27	.20	.38	.03	6.15	.34	5.81	5.40	-.41	.88

*A minus (-) indicates failure to cover all of the costs.

Factors of Cost for Other Cattle - Stevens County, 1933
(Per head)

Farm no.	No. of head	Pounds of Feed: Corn	Other grain	Hay: Legume	Hay: Other	Fodder & stover	Silage	Total conc.	Total roughage*	Whole milk+	Skim-milk	Pasture days	Hours: Man	Hours: Horse
						Dairy Herds								
129	13.02	103	12	-	581	1161	-	115	1742	315	1869	108	13.9	2.9
114	18.89	213	367	482	640	397	1335	580	1964	375	2325	78	29.9	1.9
226	18.47	94	333	146	259	1257	1357	427	2114	14	1837	121	12.8	1.3
222	10.34	211	357	1123	85	1619	-	568	2827	402	1947	84	21.9	8.2
014	22.24	149	144	335	1000	973	254	293	2393	285	1554	91	17.0	4.9
127	6.49	-	50	1085	-	277	5883	50	3323	576	512	118	19.0	3.9
Aver. 1933	14.91	128	211	528	427	948	1472	339	2394	328	1674	100	19.1	3.9
1932	14.00	272	482	676	477	1025	432	754	2322	334	1745	114	20.5	5.1
						Milk-and-Beef Herds								
119	20.04	45	579	847	440	407	-	624	1694	242	1434	28	13.9	2.5
117	23.05	253	205	71	406	58	2399	458	1335	256	390	94	9.9	1.5
116	14.81	216	470	358	896	1010	-	686	2264	383	807	58	16.2	4.5
234	24.99	13	167	285	-	756	1493	180	1539	301	1315	87	19.4	1.8
216	7.94	106	105	1416	456	1884	1005	211	4091	413	1234	84	21.9	4.8
212	13.01	39	179	216	52	1404	2357	218	2458	1063	2351	79	23.3	1.7
236	10.29	11	258	-	892	2692	-	269	3584	824	1605	102	17.5	2.3
028	13.16	391	626	361	813	119	2149	1017	2009	453	1519	42	19.4	3.3
017	16.67	168	344	370	336	240	2965	512	1934	988	1004	77	20.0	-
214	12.31	846	109	406	1023	350	231	955	1856	1683	773	65	21.1	5.2
038	20.73	546	148	240	121	582	1110	694	1313	529	694	90	10.5	1.7
Aver. 1933	16.09	239	290	416	494	864	1246	529	2189	649	1193	73	17.6	2.7
1932	16.06	163	467	400	351	666	857	630	1703	259	1367	124	18.4	4.8

*Total pounds of dry roughage plus one-third of the weight of silage.
+Includes whole milk hand fed and estimated amount obtained by nursing.

Cost and Return per Head of Other Cattle - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Value of product	Gain*
						Dairy Herds						
129	$9.98	$2.08	$.12	$1.44	$.15	$.62	$.07	$14.46	$.46	$14.00	$17.68	$3.68
114	15.78	4.49	.07	2.80	.16	1.03	.19	24.52	.81	23.71	19.99	-3.72
226	10.17	1.92	.07	1.27	.06	.57	.10	14.16	.62	13.54	6.84	-6.70
222	15.77	3.29	.42	4.52	.74	.56	.05	25.35	.94	24.41	16.87	-7.54
014	11.19	2.56	.30	.68	.45	.91	.20	16.29	.64	15.65	5.41	-10.24
127	17.09	2.86	.22	6.04	.23	.53	.79	27.76	.78	26.98	11.04	-15.94
Aver. 1933	13.33	2.87	.20	2.79	.30	.70	.23	20.42	.71	19.71	12.97	-6.74
1932	16.39	3.07	.24	3.03	.24	.80	.21	23.98	.84	23.14	7.02	-16.12
						Milk-and-Beef Herds						
119	11.54	2.08	.13	.65	.01	.64	.12	15.17	.70	14.47	19.91	5.44
117	10.15	1.49	.08	1.87	.35	.86	.15	14.95	.38	14.57	15.84	1.27
116	12.54	2.43	.24	.55	.21	.61	.11	16.69	.68	16.01	15.67	-.34
234	10.29	2.90	.13	2.66	.04	1.04	.06	17.12	.45	16.67	14.77	-1.90
216	12.06	3.28	.23	.72	.35	.70	.04	17.38	1.04	16.34	10.67	-5.67
212	20.05	3.49	.08	1.89	.30	.63	.03	26.47	.68	25.79	18.18	-7.61
236	16.20	2.62	.14	2.13	.03	.64	.03	21.79	.73	21.06	12.12	-8.94
028	16.43	2.90	.16	2.59	.59	.89	.43	23.99	.80	23.19	10.28	-12.91
017	17.97	3.00	-	2.15	.58	.92	.04	24.66	.60	24.06	10.13	-13.93
214	23.93	3.16	.35	3.25	.10	.86	.12	31.77	.68	31.09	16.14	-14.95
038	11.00	1.58	.09	2.53	.11	.79	.39	16.49	.50	15.99	-12.75	-28.74
Aver. 1933	14.74	2.63	.15	1.91	.24	.78	.14	20.59	.66	19.93	11.90	-8.03
1932	12.32	2.75	.24	1.43	.22	.69	.14	17.79	.53	17.26	8.89	-8.37

*A minus (-) indicates failure to cover all of the costs.

Factors of Cost for All Cattle - Stevens County, 1933
(Per animal unit)

Farm no.	Pounds of Feed									Pasture days	Hours	
	Corn	Small grain	Mill-feeds	Hay		Fodder & stover	Silage	Total conc.	Total roughage*		Man	Horse
				Legume	Others							
Dairy Herds												
129	311	920	58	773	1080	1772	-	1289	3625	162	102.8	5.6
114	1351	642	654	974	1575	519	4773	2647	4659	122	127.3	3.1
226	439	954	11	772	579	1986	5783	1404	5265	137	88.8	2.7
014	473	440	89	1291	1116	1575	2631	1002	4859	142	106.8	12.4
127	-	1071	-	2002	-	729	10203	1071	6132	128	119.8	20.7
222	772	1225	317	2951	590	4330	-	2314	7871	141	167.6	16.9
Aver. 1933	558	876	188	1461	823	1818	3899	1622	5402	139	118.9	10.2
1932	410	1757	104	1800	955	1745	1821	2271	5107	167	125.6	10.5
Milk-and-Beef Herds												
119	617	1176	-	2202	435	804	-	1793	3441	100	93.5	5.7
028	262	720	5	864	1131	667	4442	987	4141	113	105.6	5.1
017	863	949	-	353	696	476	5484	1812	3353	114	67.9	-
117	189	287	16	69	575	179	4190	392	2220	127	52.5	2.2
212	229	816	59	650	290	1719	6953	1104	4977	125	106.1	4.8
116	160	349	-	598	1245	2606	-	509	4449	121	75.6	7.8
234	991	827	-	989	-	1900	3362	1818	4010	111	111.7	4.0
214	440	378	-	253	1185	998	1848	818	3052	136	84.5	5.9
038	472	539	-	689	268	1717	4490	1011	4171	153	76.9	3.6
216	280	490	-	3984	1474	5994	-	770	11452	213	145.0	14.8
236	10	1028	-	506	3460	5978	-	1038	9944	161	117.9	5.4
Aver. 1933	410	687	7	1014	978	2094	2797	1104	5018	134	94.3	5.4
1932	897	1070	9	1008	689	1689	1839	1976	3999	150	87.1	10.3
Beef Herds												
019	1410	3013	5	1155	566	2073	-	4428	3794	43	34.0	9.9
215	543	348	-	785	668	1990	-	891	3443	184	26.3	4.5
124	402	565	49	204	303	428	4190	1016	2332	161	37.6	6.5
224	402	247	-	469	555	1497	3172	649	3578	137	35.6	6.5
018	848	551	-	1461	128	713	3681	1399	3529	143	19.2	1.8
Aver. 1933	721	945	11	815	444	1340	2209	1677	3335	134	30.5	5.8
1932	771	861	8	736	127	1087	2693	1640	2848	146	38.6	6.2

*Three pounds of silage considered equal to one pound dry roughage.

Cost and Return per Animal Unit of All Cattle - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Int. at 5%	Misc. cash	Total expense	Manure credit	Net expense	Product: Livestock	Product: Dairy	Product: Total	Gain*	Return over feed
Dairy Herds															
129	$18.11	$15.41	$.22	$2.49	$3.65	$1.60	$.93	$42.41	$1.14	$41.27	$8.78	$44.40	$53.18	$11.91	$35.07
114	33.36	19.10	.12	5.43	4.91	2.75	1.51	67.18	1.95	65.23	13.94	46.88	60.82	-4.41	27.46
226	23.43	13.32	.14	2.80	.37	1.44	.25	41.75	1.41	40.34	5.61	29.08	34.69	-5.65	11.26
014	19.02	16.02	.75	5.74	4.10	2.06	1.12	48.81	1.35	47.46	.72	34.99	35.71	-11.75	16.69
127	26.74	17.97	1.18	8.71	1.00	1.49	1.08	58.17	1.65	56.52	2.74	31.93	34.67	-21.85	7.93
222	34.72	25.14	.86	6.88	3.81	2.14	.19	73.94	2.45	71.29	7.55	41.86	49.41	-21.88	14.69
Aver. 1933	25.90	17.83	.54	5.34	2.97	1.92	.85	55.34	1.66	53.69	6.56	38.20	44.76	-8.93	18.86
1932	27.64	18.84	.49	5.17	3.49	2.00	.60	58.23	1.83	56.40	4.62	32.99	37.61	-18.79	9.97
Milk-and-Beef Herds															
119	19.76	14.03	.28	4.46	1.15	1.83	.30	41.81	1.50	40.31	21.72	23.91	45.63	5.32	25.87
028	16.50	15.84	.25	3.94	.99	1.75	.45	39.72	1.17	38.55	15.82	21.76	37.58	-.97	21.08
017	20.56	10.19	-	4.23	2.08	1.32	.17	38.55	1.15	37.40	19.96	12.14	32.10	-5.30	11.54
117	10.86	7.87	.11	2.90	.86	1.27	.19	24.06	.54	23.52	10.83	7.23	18.06	-5.46	7.20
212	19.83	15.91	.21	5.23	.94	1.73	.06	43.91	1.34	42.57	18.22	18.07	36.29	-6.28	16.47
116	12.13	11.34	.41	1.62	.93	1.32	.27	28.02	.95	27.07	8.47	11.63	20.10	-6.97	7.97
234	17.95	16.76	.29	5.72	.69	2.00	.20	43.61	1.37	42.24	21.15	13.50	34.65	-7.59	16.70
214	11.97	12.67	.40	6.08	.72	1.46	.15	33.45	.78	32.67	8.39	14.50	22.89	-9.78	10.92
038	15.80	11.54	.20	4.33	1.51	1.50	.47	35.35	1.09	34.26	6.82	17.01	23.83	-10.43	8.03
216	24.21	21.76	.70	2.85	1.64	1.80	.37	53.33	2.82	50.51	14.09	20.71	34.80	-15.71	10.59
236	23.02	17.69	.33	6.85	1.13	1.67	.11	50.80	1.92	48.88	7.74	20.67	28.41	-20.47	5.39
Aver. 1933	17.51	14.15	.29	4.38	1.15	1.60	.25	39.33	1.33	38.00	13.93	16.46	30.39	-7.61	12.88
1932	19.10	13.07	.56	3.38	1.34	1.52	.24	39.21	1.42	37.79	14.11	13.50	27.61	-10.18	8.51
Beef Herds															
019	27.21	5.10	.70	.18	10.72	2.39	.13	46.43	1.98	44.45	47.99	-	47.99	3.54	20.78
215	12.05	3.94	.30	2.74	.37	1.79	.11	21.30	.92	20.38	14.10	2.73	16.83	-3.55	4.78
124	14.61	5.65	.33	1.67	.39	1.94	.21	24.80	.70	24.10	11.99	5.77	17.76	-6.34	3.15
224	11.50	5.34	.36	4.97	.59	1.81	.06	24.63	.82	23.81	13.18	.83	14.01	-9.80	2.51
018	20.13	2.88	.10	4.21	.12	2.63	.95	31.02	1.20	29.82	12.55	2.68	14.93	-14.89	-5.20
Aver. 1933	17.10	4.58	.36	2.75	2.44	2.11	.29	29.63	1.12	28.51	19.90	2.40	22.30	-6.21	5.20
1932	17.25	5.80	.40	3.67	.53	2.11	.29	30.05	1.04	29.01	13.93	2.59	16.52	-12.49	-.73

*A minus (-) indicates a failure to cover the specified charges.

Factors of Cost and Return for Sheep - Stevens County, 1933
(Per mature sheep*)

Farm no.	No. of head	Lbs. produced	Pounds of Feed: Corn	Other grain	Legume hay	Other hay	Fodder & stover	Silage	Total grain	Total roughage+	Pasture days	Hours: Man	Hours: Horse	Fleece weight (lb.)	% Death Loss: Sheep	% Death Loss: Lambs	Lambs raised per ewe
124	81	42	-	11	37	-	136	-	11	173	-	2.1	.3	8.2	6	16	.8
114	77	43	19	36	-	-	194	167	55	250	145	4.7	.7	8.2	21	16	1.0
224	22	29	-	2	23	17	11	47	2	67	117	2.1	.4	10.1	18	46	.8
014	108	8	26	11	1	37	120	-	37	158	110	1.3	.6	11.0	15	22	.7
222	73	54	19	-	103	-	597	-	19	700	140	2.2	2.0	9.8	8	13	.8
127	75	-18	121	35	193	20	175	256	156	473	142	1.9	.8	8.8	27	48	.5
038	20	72	-	52	-	-	584	250	52	667	135	2.2	1.2	3.5	8	37	1.1
Aver.																	
1933	65	33	26	21	51	10	260	103	47	355	113	2.4	.9	8.5	15	28	.8
1932	53	58	28	35	25	30	283	64	63	359	163	3.9	1.3	9.2	8	25	.7

*Two lambs considered equivalent to one sheep.
+Three pounds of silage considered equivalent to one pound of hay.

Cost and Return per Sheep* - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Production: Sheep	Production: Wool	Production: Total	Gain*	Return over feed
124	$.64	$.32	$.01	$.11	$.02	$.18	$.02	$1.30	$.03	$1.27	$4.42	$1.41	$5.83	$4.56	$5.19
114	1.11	.70	.03	.01	.30	.28	.44	2.87	.05	2.82	5.38	1.59	6.97	4.15	5.86
224	.40	.31	.02	.94	.01	.19	.10	1.97	.01	1.96	4.44	1.41	5.85	3.89	5.45
014	.72	.20	.04	.26	.03	.13	.12	1.50	.03	1.47	1.97	1.57	3.54	2.07	2.82
222	1.47	.33	.10	.10	.06	.17	.12	2.35	.12	2.23	2.24	1.83	4.07	1.84	2.60
127	1.40	.29	.02	.35	.20	.24	.15	2.65	.14	2.51	1.73	1.68	3.41	.90	2.01
038	1.76	.33	.07	.03	.30	.18	.11	2.78	.11	2.67	2.99	.46	3.45	.78	1.69
Aver.															
1933	1.07	.35	.04	.26	.13	.20	.15	2.20	.07	2.13	3.31	1.42	4.73	2.60	3.66
1932	1.30	.59	.07	.24	.14	.19	.15	2.68	.07	2.61	.48	.83	1.31	-1.30	.01

*Two lambs under 6 months of age considered equal to one sheep.
+A minus (-) indicates a failure to cover the charges indicated.

Factors of Cost and Return for Hogs - Stevens County, 1933
(Per hundred pounds produced)

Farm no.	Pounds produced	Pounds of Feed: Corn	Small grain	Mill-feeds	Total conc.	Skimmilk equivalent*	Pasture days	Hours: Man	Horse	Pigs per litter	Average market weight	Selling price per 100 lbs.
216	3420	228	158	-	386	50	-	3.4	.8	6.0	179	$3.40
124	12277	209	45	2	256	162	-	1.7	.1	6.7	197	3.65
129	11958	217	68	-	285	400	10	1.8	.2	5.6	247	3.53
018	12775	200	226	4	430	40	-	1.3	.1	9.1	141	4.46
215	10012	251	125	4	380	86	48	2.6	.1	7.5	130	4.01
019	13364	122	181	-	303	50	21	1.9	.1	4.6	226	3.50
226	10532	326	36	1	363	368	39	2.6	.4	2.9	268	2.95
114	15995	224	99	13	336	434	8	3.7	-	6.2	203	3.45
224	4842	212	87	-	299	-	50	5.7	.5	4.9	146	3.25
038	15445	268	163	-	431	57	22	3.0	-	6.5	180	3.25
014	12090	311	66	2	379	625	-	2.7	.3	5.0	218	3.36
028	5612	132	229	-	361	311	30	3.2	.3	4.7	213	3.36
222	10540	218	111	11	340	572	44	3.3	.8	4.7	157	3.61
234	20555	228	235	-	463	34	39	1.9	.2	6.7	168	3.01
117	3985	413	142	-	555	130	25	3.4	.2	4.5	120	3.19
119	27420	118	294	-	412	47	29	1.8	.1	9.1	178	4.04
017	6525	260	282	9	551	57	25	3.9	-	4.0	163	3.84
214	5893	539	207	-	746	-	47	5.8	.5	5.6	150	3.56
212	7480	268	399	26	693	283	43	5.9	.3	8.2	143	4.20
236	4265	152	625	-	777	85	48	5.4	.1	4.7	146	4.08
Aver. 1933	10749	245	189	4	438	190	26	3.3	.3	5.9	179	3.59
1932	14516	261	197	1	459	155	23	2.9	.3	6.0	225	2.62

*One pound of tankage or meat scraps considered equivalent to ten pounds skimmilk.

Cost and Return per 100 Pounds of Hogs Produced - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Int. at 5%	Misc. cash	Total expense	Manure credit	Net expense	Average selling price	Gain*	Return over feed
216	$1.95	$.52	$.04	$.17	$.06	$.05	$ -	$2.79	$.11	$2.68	$3.40	$.72	$1.45
124	2.01	.25	-	.08	.39	.08	.01	2.82	.09	2.73	3.65	.92	1.64
129	2.63	.27	.01	.10	.07	.04	-	3.12	.11	3.01	3.53	.52	.90
018	2.79	.20	-	.21	.14	.06	-	3.40	.13	3.27	4.46	1.19	1.67
215	2.86	.40	-	-	.17	.06	-	3.49	.12	3.37	4.01	.64	1.15
019	2.77	.28	.01	-	.33	.04	.03	3.46	.09	3.37	3.50	.13	.73
226	2.83	.39	.02	.10	.21	.04	.01	3.60	.14	3.46	2.95	-.51	.12
114	2.73	.56	-	.13	.13	.05	.08	3.68	.13	3.55	3.45	-.10	.72
224	2.36	.85	.02	.42	.05	.05	-	3.75	.08	3.67	3.25	-.42	.89
038	2.91	.45	-	.08	.23	.06	.11	3.84	.13	3.71	3.25	-.46	.34
014	3.06	.41	.02	.14	.16	.08	.01	3.88	.16	3.72	3.36	-.36	.30
028	3.19	.48	.01	.05	.06	.07	.01	3.87	.13	3.74	3.36	-.38	.17
222	3.10	.50	.04	.16	.19	.06	.06	4.11	.15	3.96	3.61	-.35	.51
234	3.57	.28	.02	.12	.04	.05	.02	4.10	.13	3.97	3.01	-.96	-.56
117	3.47	.52	.01	.03	.18	.08	.01	4.30	.17	4.13	3.19	-.94	-.28
119	3.65	.27	.01	.11	.12	.02	.16	4.34	.12	4.22	4.04	-.18	.39
017	3.68	.59	-	.67	.12	.07	.04	5.17	.16	5.01	3.84	-1.17	.16
214	4.53	.87	.03	.61	.23	.09	.01	6.37	.21	6.16	3.56	-2.60	-.97
212	5.50	.88	.01	-	.16	.05	.02	6.62	.22	6.40	4.20	-2.20	-1.30
236	6.47	.81	.01	.31	.27	.07	-	7.94	.23	7.71	4.08	-3.63	-2.39
Aver.													
1933	3.30	.49	.01	.17	.17	.06	.03	4.23	.14	4.09	3.59	-.50	.29
1932	2.03	.43	.02	.10	.14	.06	.05	2.83	.14	2.69	2.62	-.07	.59

*A minus (-) indicates a cost greater than the selling.

Factors of Cost and Return per 100 Chickens* - Stevens County, 1933

Farm no.	Size of Flock: Laying hens	Size of Flock: Other hens	Pounds of Feed: Corn	Pounds of Feed: Small grain	Pounds of Feed: Bran & middlings	Pounds of Feed: Coml. feed	Pounds of Feed: Total conc.	Pounds of Feed: Meat scraps & tankage	Pounds of Feed: Skim-milk	Pounds of Feed: Skim-milk equiv.+	Hours: Man	Hours: Horse	Lbs. meat prod.	Eggs per hen	% hatch‡	Per Dozen Eggs: Cost, cents	Per Dozen Eggs: Selling price, cents
236	212	244	1584	3765	44	22	5415	78	2419	3745	132.8	.5	713	128	45	8.6	12.5
234	72	26	1029	2987	58	-	4074	-	5186	5186	196.4	3.0	516	127	37	9.6	11.8
038	247	179	1288	5447	-	33	6768	67	2029	3168	138.7	4.7	555	102	47	13.0	13.7
216	130	161	2040	3332	584	141	6097	275	1537	6212	209.0	12.5	540	148	30	14.7	12.2
215	85	37	1882	3391	20	164	5457	90	616	2146	124.4	3.7	396	98	26	15.8	11.2
129	299	125	2628	1382	-	42	4052	317	1260	6649	90.9	8.0	65	91	50	17.3	12.1
124	52	41	2228	2749	22	-	4999	-	6420	6420	152.7	3.0	510	70	17	20.7	9.8
018	167	143	2077	3647	-	226	5950	-	513	513	98.6	1.6	401	84	70	20.1	10.3
017	165	273	2493	5447	1000	59	8999	398	2556	9322	113.8	-	519	123	62	23.9	14.2
222	83	93	2530	4945	635	207	8317	256	4430	8782	188.9	9.5	739	134	35	19.4	12.4
226	131	132	2875	2415	76	57	5423	118	1917	3923	80.2	6.6	229	90	25	21.7	8.9
214	150	202	2784	3002	-	142	5928	32	2594	3138	138.6	4.2	297	82	46	26.2	12.7
212	100	122	2459	1704	1059	-	5222	631	1478	12205	256.6	14.2	798	101	27	23.8	13.9
119	103	111	1544	3832	93	-	5469	47	4423	5222	194.9	4.1	597	104	25	20.9	10.9
014	99	129	3009	1156	1494	-	5659	309	8043	13296	147.3	1.5	613	62	32	32.6	13.7
117	116	95	1420	3941	94	12	5467	47	5818	6587	63.6	1.5	223	67	60	27.6	10.0
114	72	20	3348	1452	109	-	4909	-	3796	3796	260.9	12.2	18	69	51	20.8	9.6
019	30	32	1039	2868	-	242	4149	177	-	3009	300.8	4.0	433	70	40	31.0	10.5
028	74	73	686	6462	136	3	7287	150	7301	9851	161.9	6.1	558	81	44	27.9	10.9
224	77	94	2981	3033	58	331	6403	58	760	1746	194.7	5.0	250	71	-	36.1	11.3
Aver. 1933	123	117	2096	3348	274	84	5802	152	3155	5739	162.3	5.3	448	95	38	21.6	11.6
1932	118	93	1589	3938	121	90	5738	98	3170	4836	190.9	5.9	498	88	57	17.1	11.5

*Two birds under 6 months of age considered as one chicken.
+Skimmilk plus 17 times meat scraps and tankage.
‡Chickens hatched per 100 eggs set.

Cost and Return per 100 Chickens - Stevens County, 1933

Farm no.	Costs										Product			Gain*	Return over feed
	Feed	Man labor	Horse work	Shelter	Equipment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Poultry	Eggs	Total		
236	$49.90	$19.94	$.03	$5.76	$3.39	$1.41	$6.05	$86.48	$1.79	$84.69	$44.48	$57.61	$102.09	$17.40	$52.19
234	37.13	29.47	.21	26.33	1.85	2.03	2.47	99.49	1.56	97.93	25.81	88.19	114.00	16.07	76.87
038	65.07	20.81	.26	5.01	7.48	1.62	3.39	103.64	2.13	101.51	38.49	64.55	103.04	1.53	37.97
216	63.03	31.35	.58	2.14	6.15	1.21	4.11	108.57	2.18	106.39	25.82	66.88	92.70	-13.69	29.67
215	55.76	18.66	.25	10.52	15.59	2.19	.02	102.99	1.71	101.28	11.59	63.81	75.40	-25.88	19.64
129	41.43	13.64	.32	7.78	12.28	1.45	4.47	81.37	1.52	79.85	-10.79	63.67	52.88	-26.97	11.45
124	42.78	22.90	.15	3.61	7.79	1.69	4.35	83.27	1.94	81.33	17.51	32.18	49.69	-31.64	6.91
018	48.97	14.79	.08	6.04	4.69	1.46	5.55	81.58	1.78	79.80	6.68	37.57	44.25	-35.55	-4.72
017	58.44	17.07	-	7.86	18.27	1.18	19.33	122.15	2.18	119.97	34.35	49.94	84.29	-35.68	25.85
222	74.29	28.34	.48	4.91	11.87	1.48	12.81	134.18	2.84	131.34	36.34	59.30	95.64	-35.70	21.35
226	47.71	12.04	.33	-	5.16	1.27	1.43	67.94	1.82	66.12	-2.15	32.04	29.89	-36.23	-17.82
214	52.30	20.78	.28	3.41	11.27	1.37	2.26	91.67	1.95	89.72	18.82	32.50	51.32	-38.40	-.98
212	60.49	38.50	.63	10.81	18.42	1.59	6.64	137.08	2.24	134.84	47.87	47.75	95.62	-39.22	35.13
119	54.27	29.23	.20	15.55	7.06	1.60	6.48	114.39	1.95	112.44	28.30	44.63	72.93	-39.51	18.66
014	61.14	22.09	.09	4.79	3.74	1.30	5.59	98.74	2.64	96.10	26.69	27.51	54.20	-41.90	-6.94
117	53.31	9.55	.08	10.52	4.82	1.22	2.66	82.16	2.07	80.09	7.22	28.70	35.92	-44.17	-17.39
114	36.95	39.13	.46	9.26	1.31	2.39	.46	89.96	1.71	88.25	-.24	41.63	41.39	-46.86	4.44
019	45.71	45.13	.29	1.36	1.37	2.19	5.36	101.41	1.42	99.99	20.04	28.35	48.39	-51.60	2.68
028	80.84	24.29	.30	3.26	5.19	1.54	3.40	118.82	2.79	116.03	25.59	32.99	58.58	-57.45	-22.26
224	48.87	29.21	.27	8.78	3.80	1.19	6.43	98.55	2.02	96.53	.64	30.13	30.77	-65.76	-18.1[illegible]
Aver.															
1933	53.92	24.34	.26	7.39	7.58	1.57	5.16	100.22	2.01	98.21	20.15	46.50	66.65	-31.56	12.73
1932	36.13	28.63	.31	7.58	9.42	1.99	8.00	92.06	1.94	90.12	29.60	45.80	75.40	-14.72	39.27

*A minus (-) indicates a failure to cover the specified costs.

Factors of Cost and Return for Turkeys - Stevens County, 1933
(Per 100 pounds produced)

Farm no.	Pounds of Feed								Hours		% hatch§	Selling price per lb.
	Corn	Small grain	Mill-feeds+	Coml. feeds	Meat-scraps	Skim-milk	Total conc.	Skimmilk equivalent‡	Man	Horse		
114A*	325	-	-	-	-	-	325	-	16.6	.1	18	$.140
236A	112	133	-	-	8	12	245	148	25.9	-	76	.137
117B	257	302	-	-	-	309	559	309	11.9	.2	50	.125
129D	300	146	-	7	16	332	453	604	8.1	.5	.55	.123
119C	254	280	-	-	-	308	534	308	18.0	1.0	60	.150
038D	306	291	-	13	3	296	610	347	13.4	1.1	61	.130
014C	300	56	80	-	17	395	436	684	13.1	.4	57	.138
017D	302	246	82	1	34	217	631	795	10.6	-	-	.151
215B	315	509	-	9	-	15	833	15	9.2	.4	43	.127
116D	356	326	107	2	59	75	791	1078	13.9	.5	38	.150
214D	465	148	-	-	4	234	613	302	21.8	.7	26	.135
226D	546	348	-	13	5	431	907	516	19.1	.9	33	.140
028A	171	888	-	-	-	-	1059	-	32.6	.6	39	.132
Aver.												
1933	308	283	21	3	11	202	615	389	16.5	.5	46	.137
1932	311	562	35	8	21	470	916	827	31.3	.5	49	.125

*Farms divided into four groups on the basis of weight produced. Group A produced less than 500 pounds per farm, Group B produced from 500 to 1499 pounds, Group C produced from 1500 to 2499 pounds, and Group D 2500 pounds or over.

+Millfeeds include bran and middlings. Commercial feeds includes mash, scratch and oatmeal. Meat scraps also include tankage. Skimmilk includes dried buttermilk adjusted to a liquid basis.

‡Skimmilk equivalent is the pounds of skimmilk plus 17 times the pounds of tankage or meat scraps.

§Poults hatched per 100 eggs set.

Cost and Returns per 100 Pounds of Turkeys Produced - Stevens County, 1933

Farm no.	Feed	Man labor	Horse work	Shelter	Equipment	Interest at 5%	Misc. cash	Total expense	Manure credit	Net expense	Product: Turkeys	Product: Eggs	Product: Total	Gain*	Return over feed
114A	$2.26	$2.51	$ -	$ -	$.17	$ -	$.01	$4.95	$.09	$4.86	$14.41	$ -	$14.41	$9.55	$12.15
236A	1.98	3.88	-	-	-	.22	.77	6.85	.08	6.77	13.89	-	13.89	7.12	11.91
117B	3.50	1.78	.01	-	.17	.22	.38	6.06	.18	5.88	12.81	-	12.81	6.93	9.31
129D	4.83	1.21	.02	-	.46	.06	.49	7.07	.17	6.90	12.44	-	12.44	5.54	7.61
119C	5.29	2.70	.05	-	.70	.11	.92	9.77	.17	9.60	14.35	-	14.35	4.75	9.06
038D	5.85	2.01	.06	-	.62	.05	.26	8.85	.20	8.65	12.98	-	12.98	4.33	7.13
014C	4.38	1.96	.03	-	1.21	.16	1.82	9.56	.18	9.38	13.44	.01	13.45	4.07	9.07
017D	6.80	1.59	-	-	.65	-	1.27	10.31	.23	10.08	13.37	-	13.37	3.29	6.57
015B	6.84	1.38	.03	-	.58	.15	.74	9.72	.24	9.48	12.69	-	12.69	3.21	5.85
116D	8.42	2.08	.02	-	1.25	.13	1.12	13.02	.29	12.73	15.35	.25	15.60	2.87	7.18
214D	5.51	3.27	.05	-	1.18	.22	.37	10.60	.19	10.41	13.23	-	13.23	2.82	7.72
226D	7.90	2.86	.04	-	1.36	.19	.69	13.04	.30	12.74	14.39	-	14.39	1.65	6.49
028A	9.66	4.89	.03	-	1.14	.42	.74	16.88	.30	16.58	10.14	-	10.14	-6.44	.48
Aver. 1933	5.63	2.47	.02	-	.73	.15	.74	9.74	.20	9.54	13.35	.02	13.37	3.83	7.74
1932	5.71	4.70	.02	.10	1.19	.30	.98	13.00	.32	12.68	8.69	.44	9.13	-3.55	3.42

*A minus (-) indicates failure to cover all of the costs.

Cost of Horse Work per Horse - Stevens County, 1933

Farm no.	Feed: Hay lb.	Feed: Grain lb.	Feed: Pasture day	Man hr.	Feed	Man labor	Shelter	Equipment	Int.	Misc. cash	Deprec.	Total cost	Credit manure apprec.	Net cost	Hours worked	Cost per hour	Crop acres per horse
Farms Using Tractors for Drawbar Work																	
114	3375	2280	95	40.2	$18.69	$6.04	$1.28	$6.16	$2.60	$.74	$6.25	$41.76	$1.13	$40.63	1102	$.037	62.1
119	3891	2418	64	63.4	22.21	9.51	4.93	4.31	3.38	.22	2.14	46.70	1.30	45.40	926½	.049	55.2
226	3680	3891	66	42.8	34.82	6.41	3.96	2.39	1.99	.11	.69	50.37	1.73	48.64	810¾	.050	70.4
117	4048	3520	43	32.6	30.28	4.88	3.41	3.69	2.22	.19	3.00	47.67	1.56	46.11	902½	.051	39.7
124	3310	1608	110	28.8	20.49	4.31	2.40	4.23	2.50	.09	3.75	37.77	1.04	36.73	717½	.051	64.2
018	5233	1424	89	36.7	21.24	5.51	5.93	2.60	3.97	.03	1.31	40.59	1.28	39.31	742¾	.053	36.3
038	3200	3922	86	34.1	31.00	5.10	4.89	3.25	2.56	.23	3.33	50.36	1.64	48.72	884¼	.055	47.3
224	5287	1577	98	66.8	15.95	10.02	5.50	3.21	1.68	2.44	2.93	41.73	1.26	40.47	734¼	.055	67.4
014	5974	1067	69	25.5	15.58	3.82	10.54	4.75	1.98	.12	11.52	48.31	1.22	47.09	767¾	.061	51.9
215	4895	2228	104	23.2	23.12	3.49	5.75	2.50	3.44	.47	2.50	41.27	1.41	39.86	599	.067	40.5
214	2350	1672	95	33.8	17.05	5.07	12.00	3.84	3.86	.07	3.12	45.01	.82	44.19	656¾	.067	56.1
019	3953	695	121	18.5	12.97	2.77	1.73	4.51	4.98	.12	6.64	33.72	.87	32.85	470¾	.070	92.8
234	5599	2263	48	60.5	23.11	9.07	14.17	1.93	2.03	.29	3.04	53.64	1.42	52.22	734¼	.071	54.6
Aver.																	
1933	4215	2188	84	39.0	21.99	5.85	5.89	3.64	2.86	.39	3.86	44.48	1.28	43.20	773	.056	56.8
1932	4310	3314	70	54.0	23.72	8.04	6.03	5.01	3.25	.33	5.50	51.88	1.98*	49.90	908½	.055	52.4
Farms Not Using Tractors for Drawbar Work																	
129	3960	2537	66	35.8	20.96	5.36	3.12	2.08	3.63	.07	.83	36.05	1.29	34.76	863¾	.040	33.1
212	5178	2130	87	39.7	25.13	5.96	3.70	2.51	4.05	.07	-	41.42	2.81+	38.61	870	.044	29.6
216	5810	1280	101	52.3	19.11	7.85	2.03	2.21	2.87	1.15	2.50	37.72	1.25	36.47	782½	.047	26.7
028	5848	2894	52	40.3	30.03	6.05	4.20	4.34	2.72	.85	1.00	49.19	1.83	47.36	959½	.049	31.2
222	4567	2497	87	50.3	25.91	7.55	7.80	4.26	3.66	.83	6.67	56.68	1.68	55.00	1071½	.051	40.3
116	5094	2368	59	42.5	21.34	6.37	2.47	2.33	1.06	1.72	8.48	43.77	1.40	42.37	803¼	.053	24.1
127	3519	3345	97	61.2	28.70	9.16	7.28	4.23	3.49	.33	-	53.19	8.45‡	44.74	784	.057	26.4
236	6391	2847	8	48.0	27.59	7.22	4.39	3.68	2.59	.05	6.68	52.20	1.69	50.51	833¼	.061	35.0
Aver.																	
1933	5086	2487	70	46.3	24.85	6.94	4.37	3.20	3.01	.64	3.27	46.28	2.55§	43.73	871	.050	30.8
1932	4391	3194	85	59.8	21.85	8.96	4.36	4.09	2.91	.54	6.87	49.58	1.61	47.97	930½	.052	33.5

*Includes $.34 appreciation.
+Includes $1.41 appreciation.
‡Includes $6.11 appreciation.
§Includes $.94 appreciation.

Summary of Tractor Costs - Stevens County, 1933

Farm no.	Hours Worked			Per Ten-Hour Day										
	Drawbar	Belt	Total	Man labor	Use of auto & truck	Fuel & oil	Int. at 5%	Misc. Cash	Depre-ciation	Total expense	Gas gal.	Kero-sene gal.	Dist. gal.	Oil gal.
							Two-Plow Tractors							
017	92¼	23¾	94¾	$.10	$.01	$1.49	$.18	$.37	$1.06	$3.21	12.8	-	-	.7
21¼	494½	161½	656	.12	.01	2.22	.21	.29	.91	3.76	8.0	9.5	3.8	.4
22¼	535	82¾	617¾	.10	.02	2.05	.43	.05	2.27	4.92	17.7	-	-	.2
119	472¼	136¼	608½	.12	-	2.86	.26	.30	1.48	5.02	16.4	-	1.6	.8
12¼	587¾	9½	597¼	.13	-	2.13	.44	.12	2.51	5.33	12.3	2.7	-	.6
11¼	28¼	72	356	.12	-	2.17	.77	.14	2.81	6.01	17.7	.6	-	.7
117	38¼	78¼	116½	.34	.05	2.23	.97	.04	4.29	7.92	15.0	-	-	.9
Aver.														
1933	476½	80½	557	.15	.01	2.16	.47	.19	2.19	5.17	14.3	1.8	.8	.6
1932	481	143½	624½	.16	.05	2.75	.44	.51	1.51	5.42	16.7	2.2	.2	.8
							Three-Plow Tractors							
038	218	96¼	314¼	.07	-	3.36	.36	.25	1.59	5.63	11.6	-	14.6	.9
226	446½	139¼	585¾	.07	.01	3.26	.51	.25	1.71	5.81	14.0	1.8	6.5	1.1
019	326	236¼	562¼	.11	-	2.73	.61	.19	2.22	5.86	5.9	-	19.1	.9
017	319½	278	597½	.09	.02	3.31	.38	.96	1.67	6.43	31.4	-	-	.8
215	241¼	24	265¼	.06	.03	2.22	1.60	.05	3.77	7.73	3.7	-	19.0	.5
014	210½	42	252½	.06	-	3.13	1.68	-	3.96	8.83	22.7	1.7	-	1.1
018	27½	199½	227	.05	-	5.06	1.60	.92	6.61	14.24	38.6	-	-	1.2
Aver.														
1933	255½	145	400½	.07	.01	3.30	.96	.37	3.08	7.79	18.3	.5	8.5	.9
1932	298¼	213¼	511½	.07	.01	3.60	1.00	.18	2.91	7.77	21.5	.8	4.2	1.1

Summary of Auto Costs per Farm - Stevens County, 1933

Farm no.	Labor	Gas & oil	Misc. cash	Decrease in inventory	Interest at 5%	Total cost	Miles driven	Cost per mile (cents)	Miles per gallon of gas
212+	$15.30	$196.23	$65.82	$50.00	$3.75	$331.10	17025	1.9	15.0
224	11.85	129.05	31.20	50.00	3.75	225.85	11330	2.0	14.9
116	2.40	99.71	70.50	-	6.75	179.36	8744	2.1	15.8
017	2.66	79.69	36.58	50.00	11.25	180.18	8674	2.1	15.9
019	14.32	65.21	25.41	5.00	1.12	111.06	5008	2.2	12.7
124	.52	75.88	41.30	55.00	7.38	180.08	7411	2.4	15.0
114	1.50	90.80	45.49	75.00	10.62	223.41	8999	2.5	15.9
215	2.14	86.58	35.09	75.00	10.62	209.43	7939	2.7	15.0
129	6.41	121.44	89.75	75.00	10.62	303.22	10748	2.8	16.8
226	5.62	131.59	45.84	25.00	5.62	213.67	7550	2.8	10.0
117	3.30	84.12	60.86	75.00	8.12	231.40	8154	2.8	16.0
119+	9.86	197.42	112.00	150.00	16.25	485.53	16178	3.0	13.9
216	3.82	36.91	45.46	15.00	4.62	105.81	3333	3.2	15.9
236	1.01	55.95	45.66	50.00	6.25	158.87	4897	3.2	17.6
038+	19.95	135.03	93.70	100.00	20.00	368.68	10844	3.4	14.5
214+	17.02	244.01	137.49	300.00	42.50	741.02	21795	3.4	15.0
222	2.78	77.24	54.89	50.00	6.25	191.16	5332	3.6	11.6
028	5.32	87.52	299.89	160.00*	6.00	238.73	6558	3.6	12.9
234	6.30	63.93	99.28	50.00	6.25	225.76	4977	4.5	11.9
018+	-	91.72	91.98	250.00	31.25	464.95	8781	5.3	15.6
014+	1.84	73.90	106.29	225.00	28.12	435.15	7296	6.0	15.4
Aver.									
1933	6.38	105.90	77.83	74.52	11.77	276.40	9123	3.0	14.6
1932	4.72	88.09	83.73	68.04	13.10	257.68	7462	3.5	14.9

*Increase in inventory.
+More than one car used.