# 1951 ANNUAL REPORT VETERANS FARM MANAGEMENT SERVICE NORTHERN MINNESOTA

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UNIVERSITY OF MINNESOTA

Department of Agriculture

and

Vocational Division

MINNESOTA DEPARTMENT OF EDUCATION

Cooperating

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Report No. 201

Division of Agricultural Economics

University Farm

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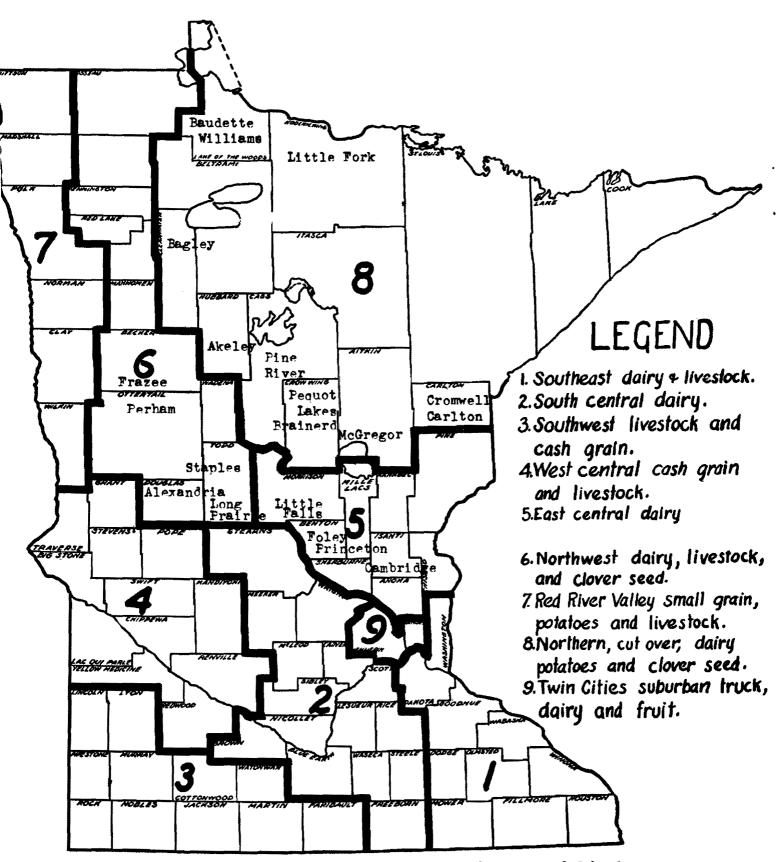


Fig. 1. Type-of-Farming Areas in Minnesota and Location of Schools Submitting Farm Records for this Report.

# REPORT OF THE FARM MANAGEMENT SERVICE FOR VETERANS TAKING ON\_THE\_FARM TRAINING IN NORTHERN MINNESOTA. 1951

# T.R. Nodland, H.W. Swanson and G.A. Pond

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### INTRODUCTION

In the fall of 1946, the Vocational Divison of the Minnesota Department of Education asked the University of Minnesota to set up a farm management service for veterans taking on the farm training in the public schools throughout the state. The service was initiated on January 1, 1947. The cooperating agencies are the Division of Agricultural Economics, University of Minnesota, and the Vocational Division, Minnesota Department of Education representing the public schools.

The purpose of the project as far as the schools are concerned is (1) to give assistance to the instructors in the mechanics of keeping farm records and (2) to aid in the analysis of the farm business through the use of records as a basis for vocational guidance. Schools with an on-the-farm training program can enroll their students in the farm management service. The enrollment is on a voluntary basis insofar as the number of schools participating and the numbers of veterans enrolled in the service are concerned.

The analysis of the records and the preparation of the reports are handled by the Division of Agricultural Economics under the direction of G.A. Pond and T.R. Nodland. The State Department of Education was represented by G.R. Cochran. At the end of the year, B.F. Stanton, R.M. Dennistoun and H.G. Routhe of the Division of Agricultural Economics aided in closing the records.

This report deals with the veterans enrolled by twenty schools located in northern Minnesota (Type-of-Farming Areas 5, 6 and 8)1. The map on the inside front cover shows the location of the schools. The following tabulation shows by schools the number of farm records submitted in 1951:

Type-of-Farming	Area 5	Type-of-Farming	Type-of-Farming Area 8				
Cambridge	6	Alexandria	9.	Akeley	14	Cromwell	3
Foley	5	Frazee	3	Bagley	6	Little Fork	ź
Little Falls	11	Long Prairie	5	Baudette	3	McGregor	1
Princeton	74	Perham	6	Brainerd	- 4	Pequot Lakes	3
		Staples	10	Carlton	3	Pine River	6
M. 4 - 2	-				,	Williams	4
Total	26	Total	33			Total	39

The subsequent pages in this report show the data for 95 farms. Three farms were omitted from all the averages in the tables because the records did not include a full year or they were otherwise too incomplete for a full analysis.

The records kept by the enrollees included farm inventories at the beginning and at the end of the year, cash farm receipts and expenses, feed consumed by the various classes of livestock, family living received from the farm, liabilities and assets other than the farm capital and household and personal cash expenses and receipts.

Only records from actual farm operators are included in this report. All types of tenure arrangements from full owners to partnerships in which the operator furnishes little or no capital are represented.

# FARM INVENTORIES

The capital investment per farm varied from \$3136 to \$45872. The average investment for all farms included in this report and for the one-fifth high and the one-fifth low in operator's labor earnings is shown in Table 1.

Landlords or partners supplied some capital in 47 out of the 95 cases included in this report. The landlord's investment has been included in Table 1 in order to show the total amount used per farm.

## FARM EARNINGS

Operator's labor earnings is a measure of relative financial success of a farmer as compared with other farmers and represents the returns above all farm expenses and a charge for the use of farm capital. For purposes of comparison, the earnings are presented on a full-owner basis.

There are two methods of computing operator's labor earnings. Table 2 shows the earnings statement on a cash basis and Table 3 shows the earnings on an enterprise or accrual basis. The principal difference in the two statements is in the method of handling the net increase or decrease in the value of farm capital. the cash statement the net increase or decrease in farm capital is entered as one item. In the enterprise statement the net change in the inventory has been included in each enterprise in order to compute "total returns and net increases," or "total

expenses and net decreases by enterprises.

For a description of the area, see "Agricultural Production and Types of Farming

in Minnesota". Minn. Agri. Expt. Sta. Bul. 347, May 1940.

Table 1. Summary of Farm Inventories, 1951\*

	Your	farm	Average o	f 95 farms
Items	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Size of farm (acres)			178	
Size of business (work units)**			258	
Dairy and dual purpose cows			\$ 1383	\$ 1642
Other dairy & dual purpose cattle			_ 596	837
Beef cattle			74	137
Hogs			200	264
Sheep		,		45
Poultry			80	72
Productive livestock (total)			2365	2997
Horses			_ 52	41
Crop, seed, and feed			_ 853	1061
Power mach. (farm share)			_ 1382	1558
Crop & general mach. (farm share)				1164
Livestock equipment & supplies			50,4	247
Mach. & equipment (total)			2475	2969
Misc.	***************************************			.2
Buildings, fences, etc.			38 <sub>71</sub> 7i	3864
Land	***************************************		_ 3726	3726
Total farm capital		***************************************	_ 13317	14660

	-	profitable farms		profitable farms
Items	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Size of farm (acres	186		149	
Size of business (work units)**	316		206	
Dairy & dual purpose cows	\$ 1727	\$ 2135	\$ 1245	<b>\$</b> 1600
Other dairy & dual purpose cattle	730	. 1302	594	674
Beef cattle	18	86	***	10
Hogs	220	345	127	134
Sheep	14	9	35 46	56
Poultry	119	109	46	41
Productive livestock (total)	2818	3986	2047	2515
Horses	64	68	53	38
Crop, seed, and feed	1151	1331	571	688
Power mach. (farm share)	1789	1885	1258	1530
Crop & general mach.	1123	1460	759	86 <b>9</b>
Livestock equipment & supplies	271	291	· 156	177
Mach. & equipment (total)	3183	3636	2173	2576
Misc.	_			-
Buildings, fences, etc.	5057	4916	3480	3503
Land	5677	5677	2346	2346
Total farm capital	17950	19614	10670	11666

<sup>\*</sup> For the purpose of comparison, all the data shown in this report with the exception of Tables 6 and 7 are presented on a full-owner basis. The assets, expenses and receipts of the landlord were included in the records from rented farms.

<sup>\*\*</sup>See page 13 for an explanation of "work units".

Table 2. Summary of Farm E	arnings	(Cash St	atement), 1	951
•		Average		19 least
	Your	of 95	profitable	profitable
Items	farm	farms	farms	farms
FARM RECEIPTS				
Dairy and dual-purpose cows	-	\$ 352	<b>\$</b> 466	\$ 202
Dairy products		. 1745	. 2269	1546
Other dairy & dual-purpose cattle		39 <del>11</del>	<sub>7</sub> 1-3 <sub>7</sub> 7	394
Beef cattle		_56	16	***
Hogs		647	10 <del>/1/1</del>	285
Sheep and wool	<del></del>	37	_3	50
Poultry (including turkeys)		125	83	31 2110
Eggs		343	476	149
Horses	***************************************	12	5 7 7)	10
Corn		63	17 <sup>1</sup> 4	••• 27
Small grain		252	601	23
Other crops		200	383	90 147
Machinery & equip. sold		167	191 26	21
Agricultural adjustment payments		29	168	6 <b>8</b>
Income from work off the farm	***************************************	159 14	100	37
Miscellaneous (1) Total farm sales	<del></del>	4595	6404	3053
I I	-	1343	1664	996
(2) Increase in farm capital		468	492	380
(3) Family living from the farm (4) Total farm receipts (1)+(2)+(3)	···	6406	<u>8560</u>	<del>4429</del>
(4) Total laim receipts (1)+(2)+(3)		0.00	0,00	·
FARM EXPENSES				
	\$	\$ 242	\$ 224	\$ 327
Other dairy and dual-pur. cattle bot	The second secon	. 98	179	62
Beef cattle bought		22	ĺ	•••
Hogs bought		52	106	26
Sheep bought		3	2	7
Poultry bought (including turkeys)		41	58	21
Horses bought		8	14	-
Misc. livestock expense		47	63	3,4
Misc. crop expenses		219	278	174
Feed bought		678	792	487
Custom work hired		236	321	162
Mech. power mach. (farm share) (new)		535	<u>†</u> 140	642
Mech. power mach. (farm share) (upkp.	)	107	114	123
Mech. power (f. share)(gas,oil, etc.	)	390	459	353
Crop and general mach. (new)	····	447	597	<b>23</b> 3
Crop and general mach. (upkeep)		65 77	95	54 50 16
Livestock equipment (new)		<u>. 77</u>	55	50
Livestock equipment (upkeep)		17	22	10
Buildings and fencing (new)		221	69	175 9 <sup>4</sup>
Buildings and fencing (upkeep)		66	73	9 <del>4</del>
Hired labor		. 53	80	37 110
Taxes		176	255 47	41
General farm and insurance		48 3848	4344	3228
(5) Total farm purchases		. 5848	4544	<i></i>
(6) Decrease in farm capital		. 600	070	5 <b>58</b>
(7) Interest on farm capital		699	365	473
(8) Unpaid family labor		351 12		9.
(9) Board furnished hired labor	(0)			4265
(10) Total farm exp. (sum of (5) to	(3)	1496		164
(11) Oper. labor earnings (4) - (10)	-			च्या गाम

Table 3. Summary of Farm Earnings (Enterprise Statement) 1951*							
		Average	19 most	19 least			
	Your	of 95	profitable	profitable			
Items	farm	farms	farms	farms			
RETURNS AND NET INCREASES							
Dairy and dual purpose cows		\$ 2077	\$ 2714	\$ 1736			
Other dairy & dual pur. cattle		896	1463	725			
Beef cattle		90	42				
Hogs		719	11 <sup>1</sup> 48	327			
Sheep		47	7	64			
Poultry		464	535	178			
All productive livestock	<del></del>	4293	5909	3030			
	***************************************		JJ - J				
Crops, seed, and feed		-259	122	-512			
Agricultural conservation payments		. 29	26	21			
Income from labor off the farm	<del></del>	104	84	42			
Miscellaneous		117	140	127			
	<del></del>	,					
(1) Total returns & net increases		<b>#58</b> #	6281	2708			
EXPENSES AND NET DECREASES			,				
Horses		\$ .32	\$ 31	<b>\$</b> 32			
Tractor		330	386	307			
Truck		89	129	137			
Auto (farm share)		220	195	195			
Gas engine and elect. exp. (f. share	re)	54	59	60			
Hired power		101	145	_69			
Total power	,	826	945	800			
Crop and general machinery		241	30 <sup>1</sup> 4	198			
Livestock equipment		4g	54	<del>7</del> 10			
Buildings, fencing, and tiling		213	213	197			
Misc. productive livestock exp.		47	63	34			
Labor		490	580	5 <b>6</b> 6			
Real estate taxes	.4	135	206	78			
Personal property tax		4i	49	32			
Insurance		26	18	25			
General farm		22	29	16			
Interest on farm capital		699	939	558			
(2) Total exp. & net decreases		2788	3400	25 <sup>1114</sup>			
(3) Oper. labor earnings (1) - (2)		1496	2881	164			

<sup>\*</sup>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.

### FAMILY LIVING FROM THE FARM

The family living from the farm is the estimated value of the farm produce used in the house and shelter furnished the farmer and his family by the farm. It is a part of the income of the farm and a part of the expenses of operating the household even though cash transactions are not involved. The omission of the farm produce used in the home results in an incomplete record of both farm income and personal expense.

The value of the family living as shown in Table 4 amounts to 7 per cent of the total farm receipts on these farms. The values assigned are a conservative market price on the farm. If these products had been purchased, the amount paid out would have been considerably higher.

The rental value of the dwelling is calculated by taking 10 per cent of the average inventory value of the dwelling.

		<b>Aver</b> age		Average
	Your	of 95	Your	of 95
Items	farm	farms	farm	farms
Adult equiv famil;	y	2.5		
- other	s	.2		
Whole milk		695 qts.	***************************************	\$ 63.54
Skim milk		70 qts.	***************************************	1.76
Cream		91 pts.		23.20
Farm made butter		3 lbs.		1.90
Beef		200 lbs.		41.95
Hogs		260 lbs.		55.21
Poultry		78 lbs.	-	18.98
Eggs		70 doz.		27.26
Potatoes	***************************************	9 bu.		11.87
Vegetables & fruits	***************************************			26.51
Farm fuel	-	g cds.		39.17
Rental value of hous	е , .			156.21
Total			-	467.55

## HOUSEHOLD AND PERSONAL EXPENSES AND RECEIPTS

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 5. These farmers spent an average of \$123 per month for family living in addition to the food, fuel and housing furnished by the farm.

Table 5. Household and Personal Expenses and Receipts for Those

Farmers	Who	Kept	Complete	Accounts	of	These	Items.	1951

Items Number of persons in family Number of adult equivalents in family Number of other adult equivalents* EXPENSES	Your farm	Average of 77 farms 3.4 2.5	15 most profit— able farms 3.6 2.5	15 least profit—able farms  2.6 2.1
Food and meals bought Operating and supplies Clothing and clothing materials Personal care, personal spending Furnishings and equipment Education, recreation and development Medical care and health insurance Church, welfare, gifts Personal share of auto expense Household share of elec. & gas eng. exp. H.H. & per. shr. of new auto & motors be Total cash living expense		\$ 516 142 147 76 138 56 135 71 75 34 88 1478	\$ 529 211 181 84 130 54 155 103 66 40 98 1651	\$ 416 .86 .71 .41 .145 .25 .126 .48 .71 .31 .116 .1176
State and federal income tax Insurance Total household and pers. cash exp.		4 4 <u>2</u> 1524	$\frac{66}{1718}$	1 <u>52</u> 1229
Food furnished by the farm Fuel furnished by the farm House rental Total cash expenses and perquisites		283 41 <u>154</u> 2002	263 23 <u>191</u> 2195	202 22 <u>119</u> 1572
Purchase of stocks, bonds, and other inves	st	7	23	-
RECEIPTS Sale of investments Income from outside investments Veterans compensation Misc. income		16 18 1112 52	34 1149 57	83 9 992 29

<sup>\*</sup>Hired help or others boarded

# NET WORTH

A net worth statement includes a listing of all the assets and liabilities as of a given date. The difference between the farmer's total assets and his liabilities is his net worth. A net worth statement for owners, part-owners and renters is presented in Table 6. Both the farm and personal assets and liabilities are included.

The difference between the operator's net worth at the beginning and at the end of the year shows the gain in net worth. It represents the financial progress that has been made during the year.

Table 6. Net Worth Statement for Those Farmers Who Kept a Complete Record of All

Your farm

Dec. 31

49 owners

Dec.

		(Operator's	

	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Total acres in farm			152	
Owned			152	
Rented			_	
Total farm capital			\$11310	<b>\$</b> 12429
Accounts Receivable			59	<b>2</b> 9 46
Stocks and bonds			39	46
Life insurance			118	112
Outside real estate			6	25
Other outside investments			13	20
Total outside investments			176	203
Cash on hand and in bank			129	166
Other household & personal assets			1238	1368
Total cash, household & personal assets			1367	1534
TOTAL ASSETS			12912	14195
Federal Land Bank Mortgage			50	50
Other mortgages on land operated		***************************************	25 <b>9</b> 9	2515
Crop loans			23	20
Other Chattel Mortgages		AND THE PROPERTY OF THE PROPER	609	600
Notes payable			632	700
Accounts payable	***************************************		181	114
TOTAL LIABILITIES	<del></del>		4094	3999
Farmer's net worth		- <del> </del>	8818	10196
				-0-70
• • • • • • • • • • • • • • • • • • • •	***************************************			+1378
Gain in net worth				+1378
• • • • • • • • • • • • • • • • • • • •	21 part	owners	19 ren	
· · · · · · · · · · · · · · · · · · ·	21 part	owners Dec. 31	19 ren Jan. 1.	
Gain in net worth	Jan. 1		Jan. 1.	ters*
· · · · · · · · · · · · · · · · · · ·	Jan. 1 215		19 rent Jan. 1.	ters*
Gain in net worth  Total acres in farm	Jan. 1 215 129		Jan. 1.	ters*
Gain in net worth  Total acres in farm  Owned  Partner's share or rented	Jan. 1 215 129 86	Dec. 31	Jan. 1. 217 217	ters* Dec. 31
Total acres in farm Owned Partner's share or rented Total farm capital	Jan. 1 215 129 86 \$10008		Jan. 1. 217 217 \$6232	bers* Dec. 31 \$7397
Gain in net worth  Total acres in farm  Owned  Partner's share or rented  Total farm capital  Accounts receivable	Jan. 1 215 129 86 \$10008	Dec. 31 \$11380	Jan. 1. 217 217 217 \$6232	\$7397
Gain in net worth  Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds	Jan. 1 215 129 86 \$10008 13 6	\$11380 2	Jan. 1. 217 217 \$6232 203	\$7397 13 125
Gain in net worth  Total acres in farm Owned Partner's share or rented  Total farm capital Accounts receivable Stocks and bonds Life insurance	Jan. 1 215 129 86 \$10008 13 6 3 <sup>1</sup> 4	\$11380 2 57	Jan. 1. 217 217 \$6232 203 48	\$7397 13 125 55
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments	Jan. 1 215 129 86 \$10008 13 6 3 <sup>1</sup> 4 1	\$11380 2 57	Jan. 1. 217 217 \$6232 203 48 17	\$7397 13 125 55 18
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments	Jan. 1 215 129 86 \$10008 13 6 34 1	\$11380 - 2 57 1 60	Jan. 1. 217 217 \$6232 - 203 48 17 268	\$7397 13 125 55 18 198
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102	\$11380 - 2 57 1 60 120	Jan. 1. 217 217 \$6232 203 48 17 268 118	\$7397 13 125 55 18 198 174
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943	\$11380 	Jan. 1. 217 217 \$6232 203 48 17 268 118 937	\$7397 13 125 55 18 198 174 1108
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045	\$11380 	Jan. 1.  217  217 \$6232  203 48 17 268 118 937 1055	\$7397 13 125 55 18 198 174 1108 1282
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943	\$11380 \$11380 2 57 1 60 120 1087 1207 12647	Jan. 1. 217 217 \$6232 203 48 17 268 118 937	\$7397 13 125 55 18 198 174 1108
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107	\$11380 \$11380 - 2 57 1 60 120 1087 1207 12647 105	Jan. 1.  217  217 \$6232  203 48 17 268 118 937 1055	\$7397 13 125 55 18 198 174 1108 1282
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage Other mortgages on land operated	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045	\$11380 - 2 57 1 60 120 1087 1207 12647 105 2279	Jan. 1.  217  217 \$6232  203 48 17 268 118 937 1055	\$7397 13 125 55 18 198 174 1108 1282
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage Other mortgages on land operated Crop loans	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107 2216	\$11380 \$11380 - 2 57 1 60 120 1087 1207 12647 105 2279 67	Jan. 1.  217  217  \$6232  203  48  17  268  118  937  1055  7555	\$7397 13 125 55 18 198 174 1108 1282 8890
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage Other mortgages on land operated Crop loans Other Chattel mortgages	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107 2216	\$11380 -2 57 1 60 120 1087 1207 12647 105 2279 67 741	Jan. 1.  217  217  \$6232  203  48  17  268  118  937  1055  7555  -  1087	\$7397 13 125 55 18 198 174 1108 1282 8890
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage Other mortgages on land operated Crop loans Other Chattel mortgages Notes payable	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107 2216 - 833 475	\$11380 \$11380 -2 57 1 60 120 1087 1207 12647 105 2279 67 741 411	Jan. 1.  217	\$7397 13 125 55 18 198 174 1108 1282 8890
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage Other mortgages on land operated Crop loans Other Chattel mortgages Notes payable Accounts payable	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107 2216 - 833 475 286	\$11380 \$11380 2 57 1 60 120 1087 1207 12647 105 2279 67 741 411 327	Jan. 1.  217	\$7397 13 125 55 18 198 174 1108 1282 8890 - - 867 560 135
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets TOTAL ASSETS Federal Land Bank Mortgage Other mortgages on land operated Crop loans Other Chattel mortgages Notes payable Accounts payable TOTAL LIABILITIES	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107 2216 833 475 286 3810	\$11380 \$11380 2 57 1 60 120 1087 1207 12647 105 2279 67 741 411 327 3930	Jan. 1.  217	\$7397 13 125 55 18 198 174 1108 1282 8890 - - - 867 560 135 1562
Total acres in farm Owned Partner's share or rented Total farm capital Accounts receivable Stocks and bonds Life insurance Other outside investments Total outside investments Cash on hand and in bank Other household and personal assets Total cash, household & personal assets Total ASSETS Federal Land Bank Mortgage Other mortgages on land operated Crop loans Other Chattel mortgages Notes payable	Jan. 1 215 129 86 \$10008 13 6 34 1 41 102 943 1045 11107 2216 - 833 475 286	\$11380 \$11380 2 57 1 60 120 1087 1207 12647 105 2279 67 741 411 327	Jan. 1.  217	\$7397 13 125 55 18 198 174 1108 1282 8890 - - 867 560 135

<sup>\*</sup> Six rented for cash, five cash and crop share and five livestock and crop share and three crop share.

Table 7. Summary of Farm Earnings by Tenure, 1951 (Operator's Share) Your 21 part-farm owners owners renters FARM RECEIPTS Dairy and dual purpose cows Dairy products Other dairy and dual purpose cattle Beef cattle Hogs Sheep and wool Poultry (including turkeys) Horses Corn Small grain Other crops Machinery & equipment sold Agricultural adjustment payments Income from work off the farm Misc. (1) Total farm sales (2) Increase in farm capital (3) Family living from the farm (4) Total farm rec. (1)+(2)+(3)FARM EXPENSES Dairy and dual purpose cows bot Other dairy & dual pur. cattle bot Beef cattle bot. (including feeders) Hogs bot Sheep bot (including feeders) Poultry bot (including turkeys) Horses bot Misc. livestock expenses Misc. crop expenses Feed bot Custom work hired Mech. power mach. (farm share) (new) Mech. power mach. (farm share)(upkp.) Mech. power (farm share)(gas, oil, etc.) 40g Crop and general mach. (new) 66 Crop and general mach. (upkeep) Livestock equipment (new) Livestock equipment (upkeep) Land, buildings & fencing (new) Buildings and fencing (upkp.) Hired labor Taxes (real estate & pers. property) General farm and insurance Cash rent -Interest paid (5) Total farm purchases (b) Decrease in farm capital (7) Interest on farm capital (8) Unpaid family labor (9) Board furnished hired labor (10) Total farm exp. (Sum of (5) to (9) (11) Operator's labor earn. (4) - (10)(12) Ret. cap. & family lab.(7)+(8)+(11)

# RETURNS TO CAPITAL AND FAMILY LABOR

The return to capital and family labor represents the amount available to the operator for living expenses, payment on indebtedness, and savings. The landlord's expenses and receipts are not included.

The average return to capital and family labor for 49 owners, 21 part-owners and 19 renters is shown in Table 7. The statements include only the veterans share of the earnings in each case. The earnings as shown in Table 7 are on an actual basis as compared to the full-owner basis in Tables 2 and 3.

# MANAGEMENT FACTORS AND THEIR RELATION TO EARNINGS

Every study of farm earnings shows a wide variation in earnings among farmers in a given year. The average labor earnings of those farmers ranking in the upper 20 per cent of the range according to earnings was \$2881 and of those in the lower 20 per cent was \$164. This is a range of \$2717 between the average earnings of these two groups. Some of the causes for these differences in earnings, such as weather, may be beyond the control of the individual farmer. Other factors are within his control. The more important management factors affecting earnings and their relationships with earnings are presented in the following tables. These factors vary from year to year in their relative influence on earnings.

<u>Crop Yields</u>. The measure of crop yields used is the crop yield index. It is a comparison of the yield per acre of all crops on a given farm with the average yields for all farms in each of the three type-of-farming areas included in the study. High crop yields make their maximum contribution to earnings if they are the result of good crop selection, the use of adapted varieties, skill and timeliness in performing the operations.

Table 8. R	elation of	Crop Yiel	ds to Farm Earnings
Index of cr	op yields	No. of	Average operator's
Range	Average	farms*	labor earnings
Below 77	65	20	\$1319
77 - 109	94	37	, 1596
1]O and abo	ve 131	22	1762

<sup>\*</sup> The records from 16 farms with less than 20 per cent of the work units on crops were omitted from this table.

Choice of Crops. Over a period of years certain crops have a definite advantage over others. The crops are classified on page 16 as A, B, C or D crops on the basis of their average net returns per acre. The relation of choice of crops to earnings is shown in Table 9.

Table 9. Relati	on of Choice	of Crops	to Farm Earnings
Percent of tilla	ble land	No.	Average
in high return	crops	of	operator's
Range	Average	farms	labor earnings
Below 24.0	13.8	17	\$ 1016
24.0 - 49.9	35.1	59	1563
50.0 and above	60.3	19	1716

<sup>(1)</sup> See Pond, G.A. "Why Farm Earnings Vary." Minn. Agri. Expt. Sta. Bul. 386, June. 1945.

Return from Livestock. This is a measure of feeding efficiency. All of these farmers maintain dairy cattle. In addition to the dairy herd some farmers maintain a few hogs, chickens and sheep. Most of the crops raised and some additional purchased feed are fed to livestock. Since feed is the major item of cash in livestock production improvements in feeding efficiency results in a higher earnings.

Table 10. Relation of Returns From Productive Livestock to Farm Earnings

Index of returns for \$1	00 feed	No.	Average
consumed by productive	livestock*	οf	operator!s
Range	Average	farms	labor earnings
Below 83	73	18	\$1238
83 - 119	99	60	1533
120 and above	136	17	1636

<sup>\*</sup>The index is weighted by the number of animal units of each class of livestock.

Amount of Livestock. This factor measures the importance of livestock in the farm business. It is the amount of livestock units per 100 acres in the farm other than land in timber, roads, waste and farmstead. Livestock are important in this area where hay and pasture are the predominant crops. They provide employment throughout the year and aid in maintaining or building up the fertility of the land.

Table 11. Relation of Amount of Livestock to Farm Earnings

Livestock units per No. Average

100 acres of operator's

Range Average farms\* labor earnings

Below 10.0 7.8 19 \$1458

13.9

10.0 - 19.9

20.0 and above 24.2 18 1561

\*The records from 4 farms with more than 45 per cent of the work units on work off the farm were omitted from the table.

58

1488

Size of Business. Productive man work units are a measure of size of business. The relationship of size of business to farm earnings is shown in Table 12. Average farm earnings tend to increase with an increase in size of business if size is accompanied by good management. For farmers operating their farms at a loss, the larger the volume of business, the larger will be the loss. Normally a large business has an advantage over a small business because they utilize more efficiently and to better advantage available labor, power, machinery, equipment and buildings.

Table 12.	Relation of	Size of Busine	ss to Farm Earnings
Work units		No. of	Average operator's
Range	Average	farms	labor earnings
Below 170	137	20	\$ 833
170 - 325	245	53	1565
325 and abo	ve 399	2 <b>2</b>	1932

Work Accomplished Per Worker. The work accomplished per worker is determined by dividing the total man work units by the number of workers on the farm during the year. An increase in the productive work accomplished

per worker reduced the labor charge per unit of business. Planning of the farm work and economical use of labor-saving machinery help to increase the output of work per worker.

Table 13. Relation of Work Accomplished Per Worker to Farm Earnings

Work	units per	worker I	lo. of	Average	operator's
Range	A	verage :	farms	labor	earnings
Below	145	122	18	\$	849
145 -	255	198	59	. 1	1508
255 &	above	307	18	2	2101

Control Over Expenses. The depreciation and cash cost of upkeep for power, machinery, equipment and buildings per unit of work is used as a measure of the efficiency of their use on a farm. Some farmers lack power, machinery and buildings for satisfactory operation. In case of others, an excessive investment in these items may constitute an important factor limiting earnings.

Table 14.	Relation of	Expenses	to Farm Earnings
Expenses per	work unit	No. of	Average operator's
Range	Average	farms	labor earnings
\$6.50 & above	\$8,19	19	\$ 863
\$4.00 - 6.49	5.17	57	1595
Below \$4.00	3.42	19	1831

# CUMULATIVE EFFECT OF EXCELLING IN A NUMBER OF MANAGEMENT FACTORS

The relation of several management factors to operator's labor earnings has been shown in the preceding section. Because of the large number of inter-relationships between these factors on earnings is shown in Figure 2. Insofar as these factors are within the farmer's control, he may be well paid for his efforts to improve his efficiency as measured by them.

No. of factors in which farmers excelled	No. of farms	Average	Operator's I <b>\$120</b> 0	abor Earning	38 \$2400	
0 or 1	11					\$ 787
2	5,14			,		1168
3	18	·	:			1253
4	18					1817
5	18				-	1877
6	6	1				2728

Fig. 2. Average operator's labor earnings on farms grouped according to number of management factors in which the farmer was above average.

The array in Figure 2 suggests that it may be well worth while for each cooperator to study carefully his ranking on pages 14 and 15, and learn his standing in respect to each of the seven factors as indicators of elements of strength and weakness in his farm business.

## 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 15.

Table 15. Number of Work Units for Each Class of Livestock

and	Each Acr	e of Crop			
	No	• of		No. of	f
Item	work	units	Item	work un:	its
Dairy and dual pur. cows	14.0 per	COW	Small grain	.7 per a	acre
Other dairy & du. pur. cattle	4.0 per	an. unit*	Corn, husked	1.1 per	acre
Beef breeding herd	5.0 per	an. unit*	Corn, hogged	.7 per s	acre
Feeder cattle	•35 per	100 lbs.	Corn, shredded	2.2 per 8	
Sheep - farm flock	1.8 per	an. unit*	Corn silage	1.7 per a	
Hogs	•3 per	100 lbs.	Corn fodder	1.0 per 8	acre
Turkeys	•7 per	100 lbs.	Alfalfa hay	.9 per a	acre
Hens	22.0 per	100 hens	Soybean hay	1.4 per a	acre
Soybeans for grain	•7 per	acre	Other hay crops		

<sup>\*</sup> An animal unit represents one dairy cow or bull, 2 head of other dairy cattle, 1\frac{1}{2} beef cows or bull, 1 feeder steer or heifer, 3 1/3 other beef cattle, 7 sheep, 14 lambs, 2\frac{1}{2} hogs, 5 pigs, 50 hens or 1100 pounds of turkeys produced.

Table 16. Measures of Farm Organization	n and Me	anagement		
Measures used in chart on page 15	Your farm	Average of 95 farms	19 most profit- able farms	19 least profit- able farms
Operator's labor earnings	\$	\$1496	\$2881	<b>\$</b> 164
(1) Crop yields*		100	105	90
(2) \$ of tillable land in high ret. crops**	At the same of the	36.3	42.5	36.5
(3) Ret. for \$100 feed to prod. livestock***		100	105	97
(4) Prod. livestock units per 100 acres****	,	15.2	15.6	16.3
(5) Size of business - work units	dentificial annual properties.	258	316	206
(6) Work units per worker		215	243	158
(7) Pow., mach., equip., & bldg. exp. per work unit		<b>\$</b> 5.42	\$4.87	<b>\$6.</b> 4g
Items related to some of the above measures:			:	en e
(2) % of tillable land in high ret. crops Type-of-farming area 5 Type-of-farming area 6 Type-of-farming area 8		30.1 40.8 36.8	36.2 45.8 53.0	26.9 32.8 42.5
(3) Index of return for \$100 feed from Dairy cattle (See pages 20 and 21) Beef cattle (See pages 20 and 21) Beef cattle - breeding herd Hogs (See page 23) Sheep - farm flock (See page 24) Chickens (See page 22)		100 100 100 100 100	107 - - 92 - 100	91 - 132 - 84
(4) Number of animal units	-	19.1	22.7	15.9
(5) Work units on crops Work units on productive livestock Other work units		75 168 15	100 20 <sup>1</sup> 4 <b>12</b>	51 1 <sup>11</sup> 9 6
(6) Number of family workers Number of hired workers Total number of workers		1.2	1.2 .1 1.3	1.3
(7) Power expense per work unit Crop machinery expense per work unit Livestock equip. expense per work unit Bldgs. & fencing exp. per work unit	\$	\$3.39 .97 .19 .87	\$3.01 .1.00 .18 .68	\$4.30 1.01 .19

<sup>\*</sup>Given as a percentage of the average

\*\*Crops are marked in Table 17 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 per cent of tillable land in high return crops.

<sup>\*\*\*</sup>An index weighted by the animal units of livestock.

<sup>\*\*\*\*\*</sup>Acres in timber not pastured, roads, waste and farmstead were not included.

# Thermometer Chart

Using your figures from page 14, locate your standing with respect to the various measures of farm organization and management efficiency. The averages for the 95 farms included in this summary are located between the dotted lines across the center of this page.

Ope lab ear ing	nor Cro		n ductive	- unit	s <b>V</b> ork	<b>4</b>	eq.& bldgs. exp. per
\$3500	148	68.5	140	27.0	420	335	\$2.20
3250	142	64.5	135	25.5	400	320	2.60
3000	136	60.5	130	24.0	380	305	3.00=
2750 =	130	56.5	125	22.5	360	290	3.4
2500	124	52.5	120	21.0	340	275	3.80
2250	118	48.5	115	19.5	320	260	4.20
2000	112	<b>₩•</b> 5	110	18.0	300	245	4.6
1750	106	40.5	105	16.5	280	230	5.00
1500	100	36. <u>E</u>	100	15.0	260	215	5.40
1250	94	32.5	95	13.5	240=	200	5.80
1000	88	28.	90	12.0	220	185	6.20
750	82	24.5	85	10.5	200	170	6.60
500	76	20.5	go	9.0	180	155	7.00
250	70	16.5	75	7.5	160	140	7.4
٥	64	12.5	70=	6.0	140	125	7.80
-250 E	58	8.5	65	4.5	120	110	8.20
E	} E	J 5	8 8	日	8	5	A

Table 17. Dis	tribut	ion of	Acres	in Farm	, 1951		
	$\mathtt{Crop}$	rating	s for			rage of fa	arms
		of-far	ming		in t	ype-of-fa	rming
Crop		rea*		Your	-	area	7
107		6	8	farm	5	6	8
Flax	C	В	В		.6	.6	5.2
Barley	D	В	C	-	. 4	3•2	3.8
Oats	C	С	C		24.7	29.2	14.0
Wheat	D	C	D		• 14	3•8	1.6
Rye	C	D	D		4.2	•7	.2
Misc.	D	D	D			1.5	3
Total small grain					30.3	39.0	25.1
Garden and seed potatoes	A	A	A		_	•	•2
Potatoes	В	В	В		.1	•1	.1
Corn silage	C	C	C		9.1	<b>6.</b> g	3.2
Corn grain	C	C	D		13.8	11.8	2.3
Corn fodder	D	D	D	****	2.0	2.2	.2
Soybeans for grain	D	D	D	***************************************	5	14	_
Total cultivated crops					25.5	21.3	6.0
Alfalfa hay	A	A	A		7.8	19•7	11.4
Alfalfa seed	В	В	В		·	1.0	_
Red or alsike clover hay	В	В	B		2.8	3.4	5.2
Red or alsike clover seed	В	В	В		.2	.6	3.1
Mixed legumes & non-legumes	C	C	C	<del></del>	2.3	1.8	7.1
Timothy and/or brome hay	D	D	D	<del></del>	1.0	1.6	3.4
Wild hay on tillable land	D	D	D		2.5	1.7	1.4
Annual hay and misc.	D	D	D		14		1.9
Total tillable land in hay					17.0	29.9	33.5
Legumes and mixtures	**	**	**		<b>.</b> ∙9	•8	•9
Other tillable pasture	D	D	D		4.5	1.4	.9 4.6
Total tillable land in pasture					4.5 5.4	2.2	5-5
Tillable land not cropped	D	D	D		1.1	3.8	5.1
Total tillable land					79-3	96.2	75.2
Wild hay (non-tillable)			,		13.7	11.0	4.0
Non-tillable pasture					37.8	51.4	45.9
Timber (not pastured)					12.3	15.2	27.7
Roads and waste					7.0	17.0	24.5
Farmstead	-				3.4	4.2	4.3
Total acres in farm					153.5	195.0	181.6
Per cent land tillable					51.7	49.3	41.4
Per cent tillable land in high re	t. cro	рs			30.1	40.8	36.8

A, B, C, and D refer to ranking used in calculating per cent of tillable land in high return crops, see page 10.

<sup>\*\*</sup> Alfalfa pasture was rated as an A crop and other legumes and mixtures for pasture a C crop.

Table 18. Crop Yields Per Acre, 1951

TAU.	re re. cro	p lielas P	er Acre, 1951		
,			Avera	ge of farms	growing
		Your	each crop	in type-of-f	arming area
Crop		farm	5	6	8
Flax, bu.			. •	•	8.9
Barley, bu.	* ,		· •	25.4	15.9
Oats, bu.		:	44.1	44.6	29.9
Wheat, bu.			• 🔻 .	16,5	12.8
Buckwheat, bu.				10.7	<del>~~</del>
Rye, bu.			13.7		<b>V</b>
Potatoes, bu.	•		-	65	64
Corn silage, tons	*		5.4	5•7	4.8
Corn, grain, bu.			35•7	35•9	35•7
Corn fodder, tons			2.1	3.2	
Alfalfa hav, tons			1.7	<b>1.</b> 9	1.7
Red or alsike clover hay,	tons		1.i	1.3	1.2
Red or alsike clover seed	. lbs.		<b>-</b>	•	120
Other leg. & leg. mix. fo	•	}	1.6	1.6	1,2
Brome or timothy hay, ton			1.2	1.0	•9
Wild hay on tillable land		-	•7	1.2	1.0
Annual hay, tons			•3	<del>,</del>	1.0
Wild hay on non-tillable	land, tons		•5	•5	•7
		The second secon			

# POWER AND MACHINERY EXPENSE

Power and machinery expense per crop acre is an indication of the economy with which capital is invested in these items. The crop acres per farm ranged from 14 to 210 with an average of 84 (Table 19). The expenses are high on the farms with a small acreage. In some cases, low expenses for labor might be offset by high power and equipment costs. The farmer is interested in operating at the lowest cost for power, machinery and labor combined.

Table 19. Power and Machinery Expenses Per Crop Acre. 1951 19 least Average 19 most of 95 profitable Your profitable farms farms farms Items farm Crop acres per farm 84.5 110.6 58.2 Tractor and horse exp. per crop acre \$5.20 \$4.08 **\$7.**37 Crop & gen. mach. exp. per crop acre 3.20 3,06 4.05

The feed cost for horses is a part of the cost of power on those farms maintaining horses. The annual feed cost per horse is shown in Table 20. Fifty farmers did not maintain horses.

Table 20. Feed Costs	for Horses,	1951
	Your	Average of 45
<b>*1</b>		-
Items	farm	farms
Feed per horse, lbs.:		
Grain		129
Hay		3010
Fodder and stover		207
Feed cost per horse:		
Grain		\$ 3.29
Roughage		15.44
Pasture	MA PERSONAL PROPERTY AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF TH	6.79
Total feed cost	**************************************	25.52
20 val 16em CO80		ביייטב
Number of work horses		2.0
Number of colts		.g

### AMOUNT OF LIVESTOCK

Nearly all the farmers maintained some dairy cattle. The average number of dairy cows per farm was approximately nine head (Table 21). Sixty-three per cent of the farmers kept some hogs and forty-five percent kept a few hens.

Table 21. Amount of Livestock, 1951 19 most 19 least Average Your profitable profitable of 95 farm farms farms farms Number of milk cows 10.2 8.7 8.5 Number of other dairy cattle 12.3 9.2 9.5 Number of beef cattle 1.0 •3 Number of sheep\* 2.1 2.3 •3 Number of hens 66 82 31 Number of litters of pigs raised 4.1 5.2 2.2 1493 Pounds of hogs produced 3567 5886 Number of horses 1.2 1.2

# TOTAL FEED COSTS AND RETURNS FROM YOUR LIVESTOCK ENTERPRISES

The total "return over feed costs" for each class of livestock is shown in Table 22. 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 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,

<sup>\*</sup>Two lambs under six months of age considered as one head.

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 22. Total Feed Co.	sts and Re	turns From Y	our Livesto		ses, 1951
	Doimy on	dual purpos	0.00++10	Beef breeding	Feeder
•	Cows	Other	All	herd	cattle
	00#6	0 01101		1101.0	CAVULE
Total returns			###hout.com/	*****	
Total feed cost	**************************************	*	-		
Total return over feed		and the consequence of the conse	****	westing deviation between the community	
		Farm flock			
	Hogs	of sheep	Turkeys		Chickens
Total returns		*			
Total feed costs		•		• *	
Total return over feed		W 4m-Southernormal State Communication			***************************************

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 per cent of the total costs of maintaining dairy cattle and poultry, 50 per cent in the case of a farm flock of sheep and 75 to 90 per cent 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.

## DAIRY AND DUAL PURPOSE CATTLE

The quantity of feed consumed, value of feeds and returns from dairy cattle are presented in Tables 23, 24, and 25. Eighty-nine herds were classified as dairy cattle and 3 herds were classified as dual purpose cattle. The return over feed cost per cow varied from \$-15.37 to \$292.34 among the 92 herds covered by this study. Some of the important factors that affected the return over feed were:

- 1. Rate of production (pounds butterfat per cow).
- 2. Price received for butterfat.
- 3. Feeding efficiency (pounds T.D.N. fed per pound butterfat produced).
- 4. Quality of ration (percentage of protein in T.D.N.).
- 5. Economy of ration (feed cost per pound butterfat).

The herds which ranked low in these factors had low returns over feed. As indicated in Figure 3, the 12 herds which ranked below the average of the whole group in all of these factors showed a return over feed of \$61 per cow. On the other hand, the 7 herds which ranked above the average of the whole group in five factors had a return over feed per cow of \$225.

Table 23. Factors of Cost and Returns from Dairy and Dual Purpose Cows, 1951 18 farms 18 farms Average highest in lowest in Your of 92 butterfat butterfat Items farm herds per cow per cow Pounds of butterfat per cow 252 333 176 Per cent of butterfat in milk 3.8 3.8 4.0 Price rec. per 1b. B.F. sold(cents) 85.1 89.1 80.6 As cream (cents) 78.0 78.5 77.6 Other (cents) 96.4 95.5 95.2 Feed per cow, 1b. Co m 276 336 42 Small grain 605 242 Commercial feeds 497 674 337 Legume hay 4629 3778 2970 Other hay 2108 1661 2909 Fodder and stover 565 625 1246 Total concentrates 1378 1906 621 Total hav and fodder 6451 6915 7125 Silage 3991 4275 1740 Total digestible nutrients\* 4891 5540 4282 T.D.N. per lb. B.F. 19.4 16.6 24.3 % T.D.N. that is protein 14.6 13.9 12.5 Feed cost per cow: Concentrates \$38.56 \$ 54.27 \$ 18.42 Roughages 59.35 6.41 51.72 48.33 Pasture 6.61 TOTAL FEED COSTS 96.89 120.03 Value of produce per cow: Dairy product sales \$195.04 \$268.03 \$123.69 14.62 Dairy produce used in home 12.98 10.78 Milk to livestock 22.16 26.34 18.41 13.34 Net increase in value of cows 4.17 6.49 TOTAL VALUE PRODUCED \$163.21 RETURNS ABOVE FEED COST PER COW \$137.46 \$198.46 \$ 89.75 RETURNS FOR \$100 OF FEED 276 257 252 Feed cost per 1b. B.F. (cents) 38.4 36.0 41.7 Number of cows\*\* 9.0 8.9 8.3

<sup>\*</sup>Not including nutrients received from pasture.

<sup>\*\*</sup>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 24. Feed Costs and Returns from Other Dairy and Dual Purpose Cattle, 1951

Table 24. Feed Costs and Returns from	m Other	Dairy and	Dual Purpose Ca	ttle, 1951
			18 herds	17 herds
		<b>A</b> verage	highest in	lowest in
	Your	o <b>f</b> 91	butterfat	butterfat
<u>Items</u>	farm	herds	per cow	per cow
Feeds per head, lbs.:				
Concentrates		221	312	187
Hay and fodder	i	50 <del>/1</del> 8	2142	2515
Silage		1093	1088	498
Skim milk		1089	994	1110
Whole milk		324	543	320
Feed cost per head:				
Concentrates	\$	\$ 6.98	\$ 8 <b>.</b> 96	\$ 5.57
Roughages		15.66	16.68	16.46
Milk		15.44	2 <b>0.72</b>	15.53
Pasture		2.83	2.68	2.92
TOTAL FEED COSTS PER HEAD	\$	\$ 40.91	\$ 49.04	\$ 40.48
Net inc. in value of other dairy cattle	e	\$102.97	\$107.61	\$ 96.87
The second secon		+ <b></b>	7-010	4 30001
RETURNS ABOVE FEED COST PER HEAD		\$ 62.06	\$ 58 <b>.87</b>	\$ 56.39
RETURNS FOR \$100 OF FEED		\$ 284	\$ 264	\$ 270
Number of head of other dairy cattle	***************************************	9•9	9•3	9.1

<sup>\*</sup>One record which included only a small number of veal calves was omitted from the averages.

Table 25. Feed Costs and Returns from All Dairy and Dual Purpose Cattle, 18 herds lowest in Average highest in of 92 butterfat butterfat Your herds per cow per cow farm Items Feeds per animal unit, lbs.: Concentrates 1045 1458 Hay and fodder 5523 5895 Silage 3301 3500 Feed cost per animal unit: Concentrates \$ 29.84 \$ 41.58 \$ 16.05 Roughages 49.65 42.45 Pasture TOTAL FEED COST Value of produce per animal unit: \$140.43 \$ 97.67 63.26 Dairy products \$186.62 Net increase in val. of dairy cattle TOTAL VALUE **\$**160.93 RETURNS ABOVE FEED PER ANIMAL UNIT \$129.67 \$167.58 \$ 96.01 RETURNS PER \$100 OF FEED 276 282 275 Animal units of dairy cattle 14.1 12.8 13.7

	r Cow =	Over Feed Pe	erage Return	<b>∆∨</b>	No.	No. of factors in which
	\$200	\$150	\$100	\$50	of herds	farmers excelled
\$ g1					12	0
100					11	1
120				And the second s	214	2
158				i ·	24	3
177					14	4
2 <b>2</b>		DWT RET FOR			7	5

Fig. 3. Average Return over Feed Cost per Dairy Cow Grouped According to Number of Selected Factors in which Farmers Excelled.

Table 26. Feed Costs	and Ret	arns from Ch	ickens, 1951	
tems	Your farm	Average of 43 farms	14 farms highest in returns above feed	14 farms lowest in returns above feed
eed per hen, lbs.:				-
Grain		75 _56	76	85
Commercial feeds	-	<u>_56</u>	<u>53</u>	<u> 58</u>
Total concentrates		131	129	143
Skim milk and buttermilk	-	7	11	9
OTAL FEED COST PER HEN	\$	\$4.24	\$4.02	\$4.57
Value of produce per hen:  Eggs sold and used in house	•	\$5.85	\$6.78	\$4.86
Net increase in value of chicken	Ψ	ψ <b>υ•</b> ου		μ <del>κ</del>
TOTAL VALUE PRODUCED	\$	\$6.34	\$7.67	\$5.31
RETURNS ABOVE FEED COST PER HEN	\$	\$2.10	\$3.65	\$ -74
RETURNS FOR \$100 OF FEED	\$	\$159	\$204	\$120
Price rec'd per doz. eggs sold (cents Eggs laid per hen	)	42.6 165	44.1 187	41.0 143
-289 Total hot mon				, — , — , — , — , — , — , — , — , — , —
Ave. no. of hens on farm during the y	ear	134	143	137 64
of hens that are pullets	. 1. 1. 1	68	66	
6 of death loss of hens	****	14	13	16
Numbers of chicks started:				
Straight run		24	50	· · _
Pullets		113	137	105
Cockerels		17	-ر- 8	39
-00101010		413	544	263

Table 27. Feed Costs and Returns from Hogs, 1951

Your farm	Average of 60 farms	returns	returns
	208	. 111	281
**************************************			291
			_37
			609
	333	202	499
<b></b>	\$12.51	<b>\$10.</b> 68	\$14.79
	1.55	.76	2.45
		13_	<u>.16</u>
	14.21	11.57	17.40
	\$20.87	\$25.35	\$18.36
· · · · · · · · · · · · · · · · · · ·	\$ 6.66	\$13.78	\$ .96
<b>.</b>	\$ 157	<b>\$ 2</b> 32	\$ 107
	\$ 148	<b>\$</b> 87	\$ 182
<b></b>	\$23.25	\$26.87	\$21.77
	4.2	5.4	3.9
	2.2	3.5	
	6.4	8.9	<u>2.1</u> 6.0
	8.6	9.1	8.1
	7.1	7.7	6.2
	5459	4521	6176
	farm	Your of 60 farms  208 248 59 514 333  \$12.51 1.55 .15 14.21 \$20.87 \$6.66 \$157 \$148 \$23.25 4.2 2.2 6.4 8.6 7.1	Your of 60 farm         Average farms         highest in returns above feed           208 111 248 210 59 81 402 333 202         \$12.51 \$10.68 1.55 .76 .13 11.57           \$12.51 \$10.68 1.55 .76 .15 11.57         \$20.87 \$25.35           \$ \$20.87 \$25.35         \$25.35 \$26.87           \$ \$148 \$87 \$23.25 \$26.87         \$2.2 3.5 6.4 8.9           \$ \$6.6 9.1 7.1 7.7

Table 28. Feed Costs and Returns from a Farm Flock of Sheep, 1951

Table 20. Feed Costs and Returns from a	Farm Flock of	Sheep, 1951
	Your	Average of
Items	farm	7 farms
Feeds per head, *lbs.:	•	,
Concentrates		<b>61</b>
Legume hay		551
Other hay		157
Fodder and stover		
Si lage	•	137
Feed cost per head:		
Concentrates	\$	\$ 1.54
Roughages		5-37
Pasture		1.17
TOTAL FEED COSTS	\$	\$ 8.08
Value of produce per head:		
Wool	\$	\$ 5.07
Net increase in value of sheep		<u> 18.43</u>
TOTAL VALUE PRODUCED	\$	23.50
RETURNS ABOVE FEED COST PER HEAD	\$	15.42
RETURNS FOR \$100 OF FEED	\$	<b>\$</b> 333
Price per cwt. of lambs sold	\$	\$31.01
Price per 1b. wool sold (cts.)		102.5
Pounds of wool per sheep sheared	***************************************	6.8
		18
Number of ewes kept for lambing % lamb crop**		123
% death loss		5.2
	-	
Pounds of sheep produced		1999
No. of head of sheep*		27.6

<sup>\*</sup> Two lambs under six months of age considered as one head.

Table 29. Summary of Farm Inventories by Years

	1947	1948	1949	1950	1951
Number of farms	141	204	188	111	95
Dairy and dual purpose cows	\$1078	\$1101	<b>\$11</b> 76	\$1256	\$1513
Other dairy & dual purpose cattle	451	511	540	583	716
Beef cattle (inc. feeders)	57	30	72	87	<b>1</b> 06
Hogs	181	199	185	174	232
Sheep	17	58	36	24	38
Poultry	96	87	76	100	76
Productive livestock (total)	1880	1986	2085	2224	2681
Horses	82	77	67	59	46
Crop, seed, & feed	977	1045	1054	831	957
Power mach. (farm share)	917	1022	1253	1209	1470
Crop & general mach. (farm share)	673	741	821	811	1026
Livestock equipment & supplies	216	193	212	203	226
Mach. & equipment (total)	1806	1956	2286	2223	2722
Miscellaneous	2	1	1	-	2
Buildings, fences, etc.	3638	3332	3208	3452	3854
Land	3809	3 <b>3</b> 86	3564	2960	3726
Total farm capital	12194	11783	12265	11749	13988

<sup>\*\*</sup> Lambs which die during month of birth are not included.

	1947	1948	Years 1949	1950	1951
onthly charge for unpaid family labor	\$87	\$119	\$112	\$110	\$123
onthly charge for board to hired labor		38	and the second s	32	32
ARM RECEIPTS	33	50	33	عر	عر
	\$282	<b>\$</b> 335	\$263	\$328	\$352
Dairy and dual-purpose cows	1546		1471	1439	1745
Dairy products	-	1798		427	394
Other dairy & dual-purpose cattle	260	357	316		
Beef cattle	45	33	55	83	56 647
Hogs	428	436	500	515	-
Sheep and wool	19	60	39	27	37
Poultry	71	97	43	109	125
Eggs	388	328	267	324	343
Horses	14	15	12	8	12
Small grain	501	326	270	138	252
Other crops	221	218	248	131	263
Machinery & equip. sold	119	174	211	183	167
Agricultural adjustment payments	26	33	29	21	29
Income from work off the farm	78	65	108	77	159
Miscellaneous	14	<u> 15</u>	40	22	14
(1) Total farm sales	4012	4290	3872	<b>3</b> 832	4595
(2) Increase in farm capital	1067	936	781	831	1343
(3) Family living from the farm	453	441_	417	451	468
(4) Total farm receipts (1) (2) (3	) 5532	5667	5070	5114	6406
ARM EXPENSES			- '	_	
Dairy and dual purpose cows bought	\$175	<b>\$2</b> 05	<b>\$1</b> 66	<b>\$1</b> 65	\$242
Other dairy and dual pur. cattle bo		100	79	91	98
Beef cattle bought	8	10	24	28	22
Hogs bought	60	49	51	39	52
Sheep bought	14	6	11	íí	
Poultry bought	50	43	37	44	4
Horses bought	16	21	7	5	
Misc. livestock expense	41	43	41	44	4
Misc. crop expenses	195	206	187	155	21
Feed bought	549	533	385	604	67
Custom work hired	164	191	-		
	_	. •	205	170	23
Mech. power mach. (farm share) (new		477	<i>5</i> 68	536	53.
Mech. power mach. (farm share) (upk	5/ T2T	152	111	106	10
Mech. power (f. share)(gas, oil, et		356	376	350	39
Crop and general mach. (new)	269	333	360	330	44
Crop and general mach. (upkeep)	71	75	63	56	6
Livestock equipment (new)	73	66	76	83	7
Livestock equipment (upkeep)	13	14	15	13	1
Buildings and fencing (new)	221	243	256	325	22
Buildings and fencing (upkeep)	94	93	81	61	6
Hired labor	102	100	81	84	5:
Taxes	121	134	159	163	170
General farm and insurance	40	43	39_`	47	4
(5) Total farm purchases	3304	3493	3378	3510	384
(6) Decrease in farm capital	-	-			
(7) Interest on farm capital	610	589	613	587	69
(8) Unpaid family labor	381	360	329	221	35
(9) Board furnished hired labor	29	33	24	28	1;
(10) Total farm exp. (sum of 5 to 9)	4324	4475	4344	4346	4910
(11) Oper. Tabor earnings (4) - (10)	_	1192	726	768	149

Table 31. Summ	ary of	Acres	and Crop	Yields	Per Farm	by Years	
			1947	1948	1949	1950	1951
ACRES PER FARM							
Flax			4.2	3.5	5.0	.8	2.4
Barley			3.0	1.6	1.4	1.7	2.7
Oats			18.3	20.6	19.2	19.7	22.0
Wheat			3.7	2.4	2.8	2.3	2.0
Other small grains			1.9	1.1	2.2	1.9_	2.1
Total small grains			31.1	29.2	30.6	26.4	31.2
Corn			15.4	16.4	16.4	13.8	16.1
Other cultivated crops			.6	.4		. 5	. 4
Total cultivated crops			16.0	16.8	$\frac{.7}{17.1}$	14.3	16.5
Alfalfa for hay or seed			5.9	6.6	10.4	10.5	13.5
Clover for hay or seed			2.2	2.6	3.1	3.2	5.8
Other hay and seed crops			17.7	15.9	11.4	12.3	8.5
Total tillable land in			25.8	25.1	24.9	26.0	27.8
Total tillable land in		re	3.3	3.3	3.9	8.4	4.3
Tillable land not crop	ped		1.3	2.0	2.2	1.5	3.6
Total tillable land			77.5	76.4	78.7	76.6	83.4
Wild hay (non-tillable)			8.0	9.0	8.3	9.1	9.0
Non-tillable pasture			46.8	49.7	51.3	54.9	45.5
Timber, roads, waste, and f	armstea	ad	31.2	28.9		45.7	40.4
Total land in farm			163.5	164.0	186.0	186.3	178.3
CROP YIELDS PER ACRE			8.5	11.0	7.8	5.3	8.9
Barley, bu.			21.1	26.3	26.5	19.3	18.0
Oats, bu.			31.5	32.9	31.5	23.0	38.8
Wheat, bu.			14.7	15.6	11.3	12.6	13.9
meat, bu.			T-40 \	15.0	11.0	12.0	±J+ 7
Potatoes, bu.			87.3	94.8	75.5	77.5	64.7
Corn for grain, bu.			28.1	42.9	42.1	18.1	35.8
Corn for silage, tons			5.0	6.7	7.2	4.0	5.4
Corn fodder, tons			2.1	2.7	2.6	2.0	2.7
Alfalfa hay, tons			1.8	1.9	1.8	1.3	1.8
Red or alsike clover hay, t	ons		1.5	1.5	1.2	1.2	1.2
Brome or timothy hay, tons			1.6	1.2	1.1	•9	1.0
Wild hay on non-tillable la			1.1	1.0	1.3	. 9	1.0

Table 32. Summary of Miscellaneous Items by Years 1947 1948 1949 1951 1950 MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY 36.3 % high return crops 32.7 30.9 27.3 27.0 A.U. livestock per 100 A.\* 13.3 13.1 13.6 13.1 15.2 288 284 242 No. of work units 293 258 Work units per worker 201 213 223 186 215 \$ 4.39 4.54 4.34 5.42 Expenses per work unit 5.22 AMOUNT OF LIVESTOCK No. of milk cows 9.0 8.3 8.6 8.3 8.7 9.4 No. of other dairy cattle 8.7 8.7 9.3 9.5 4.5 No. head of sheep 1.7 2.5 1.9 2.1 60 66 No. of hens 85 72 82 2348 2651 3567 Lbs. hogs produced 2093 3132 No. litters of hogs raised 1.5 1.7 2.6 3.0 1.5 No. of horses 1.7 1.3 1.3 1.0 PRODUCTION PER UNIT OF LIVESTOCK 218 236 256 252 Lbs. B.F. per dairy cow 253 6.7 7.4 6.7 Pigs weaned per litter 7.3 7.1 138 138 142 152 165 No. eggs laid per hen 6.9 6.7 6.5 7.1 6.g Lbs. wool per sheep sheared 104 98 109 87 123 % lamb crop PRICE RECEIVED PER 97.6 73.4 Lb. B.F. sold (cts.) 87.1 73.7 85.1 \$ 25.55 \$ 20.71 \$ 21.15 \$ 23.25 \$ 25.50 Cwt. hogs sold 22.41 26.06 31.01 Cwt. lambs sold 20.50 22.54 38.4 48.4 48.2 59.3 Lb. wool sold (cts.) 102.5 40.9 41.5 Doz. eggs sold (cts.) 39.9 31.0 42.6 RETURN ABOVE FEED COST PER \$ 94.56 \$102.85 \$141.61 \$100.81 \$137.46 Dairy cow 6.44 6.66 Cwt. hogs produced 8.87 7.74 8.63 Head of sheep 8.85 7.85 7.67 6.03 15.42 .76 1.40 .63 Hen 1.81 2.10 FEED COST PER \$ 94.89 \$ 96.89 \$103.18 \$ 93.35 \$112.88 Dairy cow 16.77 . 15.18 10.46 12.33 14.21 Cwt. hogs produced 3.10 5.55 5.72 8.29 8.08 Head of sheep 3.48 3.44 4.40 3.85 4.24 Hen

35.50

38.08

34.05

41.12

25.52

Horse

<sup>\*</sup> The animal unit equivalents were changed in 1951