



Detailed cost of production study on 21 farms in Barron County, Wisconsin - 1927-28. [1928?]

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J.S.B.
Nov. 1929

Detailed Cost of Production Study
on 21 Farms in
Barron County, Wisconsin - 1927-28

College of Agriculture, University of Wisconsin

Madison, Wisconsin

and

The Wisconsin State Department of Markets

Cooperating

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Introduction

The following is a preliminary report of a farm cost study on 21 farms in Barron County, Wisconsin, for the year ending October 1928.

The purpose of this study was to make possible an increased income for the farmer, both through a better organization of his farm business, and through a more effective method of handling his crops and livestock. Costs of producing crops and livestock were determined, and the reasons for the variations in costs from farm to farm were carefully analyzed. These variations in cost were caused, for the most part, by differences in farm practices. A knowledge of the farm practices of the low-cost producers should help other producers increase their profits by lowering their production costs.

Measures of Efficiency of the Farm as a Unit

The farmer's labor income is the best measure of efficiency for the whole farm. It represents the amount received by the farm operator for his year's work and management, and is determined by subtracting from the farm income interest on the total investment of the business.

The amount of the labor income is influenced by several factors, a few of the more important being the volume of business, the production of livestock and crops, and the effective use of feed, man labor, and farm power. The volume of business is indicated (Table 1) by total receipts, crop acres per farm, and days work on livestock and crops. The production of livestock and crops is shown by the butterfat production per cow, and the per acre yields for corn silage, oats, and mixed hay. The effective use of feed is shown by the milk herd returns per \$100 feed used. The use made of man labor and horse and tractor power is indicated by the crop acres per man and the power costs per crop acre.

Find Your Farm Leaks

If the farmer will underline the figure for his farm in each of the columns in Table 2, he can determine whether he is high, low, or average in the different measures of efficiency shown. He should then be able to increase his income by strengthening the weak points indicated in his farm organization and practices.

Selected Items of Expense

Farm expenses have increased at a faster rate than have farm incomes during the last few years. This is because it is now necessary for farmers to have better buildings, machinery, and equipment than ever before. These increasing costs have made necessary a higher type of management in order to make profits than was necessary some years ago.

The Barren County farmers who received the higher labor incomes, had, in most cases, smaller expenses per crop acre and per head of livestock than the average for the group (Table 3). For instance, Farm 11, whose labor income was the highest, had less than the average expense per crop acre. This farm also had lower than average expense per unit of livestock, and a very low machinery expense per crop acre.

How to keep down farm costs should be studied very carefully. Many farmers have excessive building costs because of too large an investment in buildings for the amount of livestock kept. Other farmers have high labor costs, because not enough crops and livestock are produced to keep the labor fully employed. In some cases horse work costs are excessive because too many horses are kept for the acres of crops grown. To control these and other expenses so that a profit can be realized, requires a great deal of planning on the part of the farm operator.

The Labor Income of Barron County Farmers

The average labor income for these 21 Barron County farmers for the year ending October 1928 was \$976. The range was from (-) \$277 to \$1976, a difference of \$2253 between the low and the high income farmers (Table 4).

Dairying was the main source of income, dairy sales amounting to 63 per cent of the cash receipts. Other sources of income were hogs, poultry, and the sale of crops. The total income per farm was \$5232 and the total expense per farm was \$3121.

Costs and Returns

The costs and returns with the loss or the gain for each of the main enterprises of the farm are shown in Table 5. Each farmer can determine, from a study of this table, which of his farm enterprises were the most profitable. In the year covered by this study, milk and hay production were the most profitable, and pork and corn silage production the least profitable.

Distribution of Investment

The average farm investment was \$20,344 (Table 6). 38.7 per cent of the investment was in land, 31.3 per cent in buildings, 7.3 per cent in machinery, 15.0 per cent in productive livestock, 1.3 per cent in work horses, and 6.4 per cent in feed and supplies.

The total investment per farm varied from \$7524 to \$38,668. As would be expected, the larger farms usually had the larger investments. The smaller farms had the larger proportion of their investment in buildings and machinery.

Little relationship was found between the size of farm and labor income. High and low incomes were made on both large and small farms. As a rule, size of farm represents opportunity only. Large farms, well planned, give larger net incomes than smaller farms of a similar type equally well planned. Also large farms poorly planned result in greater losses than do small farms poorly planned.

Returns for \$1.00 Expense

A farmer can realize a profit for his work only when he can keep his total expenses lower than his total income. On the average, these 21 Barron County farmers showed a return of \$1.23 for every dollar of costs, including interest. The ratio of receipts to expenses for the whole farm and for the more important farm enterprises are shown in Table 7. The profitable enterprises for the year of this study were the milk herd, oats, barley, and mixed hay. The enterprises conducted at a loss were hogs, poultry, and corn silage. The poor showing for corn silage was probably due to the poor yields obtained on several of the farms because of a very unfavorable growing season for corn.

Utilization of Man Labor

The expense for hired labor varied from nothing to \$1136 per farm. The average expense was \$210, or 8 per cent of the total cash expenses. If the labor of the farm operator and his family is considered, however, the labor cost will amount to over one-third of the total farm cost.

How to use this labor to the best advantage in the production of crops and livestock is an important problem for the farm operator. Some farmers economize in the labor required to care for livestock by a convenient barn arrangement, and by the use of modern equipment such as milking machines, drinking cups, and manure carriers. Time required to care for crops is decreased on many farms by the use of tractors, or the use of four-horse teams and larger equipment.

The variations in the time required to care for livestock and crops on these Barron County farms were considerable. The hours of man labor per year required to care for livestock varied as follows; per cow 101 to 295 hours, per heifer 9 to 62 hours, per calf 16 to 92 hours, per bull 45 to 189 hours, and per horse 56 to 146 hours. (Table 8).

Similar variations were found in the hours of man labor required for crops. One important cause of these variations was the difference in the type of farm power used. Farms using tractor power required less man labor per acre than did those farms using horse power alone.

The use of tractors resulted in a saving of man labor of 7.5 hours per crop acre for corn silage, 2.5 hours for oats, 1.3 hours for barley, and 15.8 hours for potatoes.

Returns per Hour of Man Labor

Another important indication of how well man labor is employed on the farm, is the returns per hour of man labor used in the production of livestock and crops (Table 9). The returns to man labor for the whole farm varied from 14 cents to 53 cents per hour. Man labor used in hay production showed the highest return, and man labor used in hog production showed the lowest return per hour of labor employed.

Utilization of Horse Work and Tractor Power

The average power cost per year for these 21 Barron County farms was \$389. This is the cost of all work horses kept, plus the cost of the tractor if one is used. The average power cost for each acre of crops grown was \$6.22. The variation in power costs from farm to farm was considerable, ranging from \$2.83 to \$9.68 per crop acre (Table 10).

The Horse Hours and Tractor Hours used on each farm for each acre of the principal crops grown are shown in Table 10. Averages follow:-

	Hours of Horse Work	Hours Use of Tractor Power
Corn Silage	40.00	2.75
Oats	17.98	2.12
Barley	20.25	1.75
Potatoes	41.58	2.36
Mixed Hay	11.68	2.10

A farmer by comparing the hours of horse work and tractor power used on his farms with the above averages, can obtain some idea of how efficiently he is making use of his farm power.

is good for the farmer's profit. In fact only
about one-half of the farmers had tractors, and
according to the other half the tractors were
used only part of the time.

Tractor Costs per Hour

The average cost of keeping a tractor for a year was \$151.04 (Table 11). 92 per cent of this cost was for fuel, oil, depreciation, and interest. Eleven of the 21 farmers had tractors. These tractors were used an average of 146.6 hours per year, which made a cost of \$1.03 for every hour the tractor was used.

The largest single item affecting costs is the number of hours the tractor is used. Farmers using their tractors more than the average number of hours yearly, had costs per hour of \$.95. Farmers using their tractors less than the average number of hours had tractor costs per hour of \$1.25. One way to reduce the cost of tractor power is to have more productive work for the tractor to do.

Production and Utilization of Feed Crops

90 per cent of the crops grown were fed to livestock. As food costs constitute from 50 to 80 per cent of the total cost of producing livestock and livestock products, the crop yields obtained and the efficiency with which these crops are fed to livestock and converted into milk, pork, and poultry products has a direct bearing on the farmer's income.

The average yields per acre for crops were: 5.6 tons of silage, 37.24 bushels of oats, 31.83 bushels of barley, and 1.92 tons of hay (Table 12).

How well these farmers as a group used their feed in the production of livestock and livestock products is shown by the returns received from each class of livestock for each dollar of feed fed. The average returns per dollar of feed fed were \$2.57 for cows, \$.88 for hogs, \$1.82 for sheep, and \$1.61 for poultry (Table 12).

Farms with the larger labor incomes had crop yields well above the average in most cases. They also had more than average returns from livestock for each dollar of food used. For example, Farm 11, which had the largest labor income, had 51 per cent better yields of corn silage, 50 per cent better yields of oats, and 16 per cent better yields of barley than the average of all farms. The returns for each dollar of feed used on this farm were 21 per cent more than the average for cows and 100 per cent more than the average for hogs.

Table 1

Measures of Efficiency of the Farm as a Unit

21 Farms in Barron County, Wisconsin, 1927-28

Farm Number	Total Receipts	Crop Acres	Labor Income	Milk Herd Returns per \$100 Food	Farm Returns per \$100 Expense	Butterfat per Cow	Yield per Acre Silage
	Dollars	Dollars	Dollars		Dollars	Pounds	Tons
11	3386.81	31.6	1975.91	311	239	281	8.45
12	3479.67	28.5	1882.91	316	218	381	7.39
17	6604.52	64.6	1654.49	215	133	262	7.18
15	5850.78	34.1	1500.61	291	135	341	5.02
19	5135.93	38.2	1460.56	318	140	304	5.18
9	8309.19	53.5	1289.37	238	118	361	9.74
14	3444.44	55.9	1273.72	288	159	213	8.49
2	4119.03	48.7	1199.29	302	141	344	3.43
8	5409.34	71.9	1178.95	335	128	224	7.07
3	4139.37	53.2	1118.10	300	137	279	7.28
5	4329.36	39.1	1052.91	239	132	299	5.47
1	3876.50	49.6	1031.45	220	136	304	7.22
10	5048.08	65.1	923.00	320	122	236	3.34
4	5054.78	76.9	704.61	223	116	227	7.25
6	4067.60	49.1	703.03	248	121	208	6.58
21	7584.24	96.3	675.83	242	110	291	4.44
18	4029.50	42.4	557.60	282	116	236	6.74
7	5705.45	158.8	228.06	179	104	273	3.07
16	7186.83	74.4	216.38	358	103	276	5.14
20	8924.53	117.6	140.72	190	102	340	4.54
13	4183.25	62.2	-276.51	221	94	277	4.96
Average							
	5231.86	62.4	975.76	257	123	283	5.60

Table 1

Measures of Efficiency of the Farm as a Unit

21 Farms in Barron County, Wisconsin, 1927-28

Yield per Acre		Crop Acres Oats	Days Labor on Livestock and Crops	Cost Horse Work per Hour	Cost of Tractor per Hour	Power Cost per Crop Acre	Per Cent Income from Dairy Herd	
Bu.	Tons							
56.09	1.38	27.24	280	10.9	-----	5.15	75.78	
-----	2.04	23.95	327	14.5	-----	9.68	77.88	
38.72	3.63	45.17	404	13.5	.96	7.14	58.45	
43.00	2.11	16.80	594	17.7	1.24	7.77	61.56	
48.61	3.23	22.34	346	10.0	-----	6.74	64.68	
50.15	2.67	27.44	539	9.1	1.10	6.81	55.89	
50.54	1.93	45.45	376	14.0	-----	4.82	77.04	
56.79	2.74	41.98	313	14.8	-----	6.73	64.60	
35.93	2.21	33.60	613	13.5	1.13	6.92	72.13	
49.86	2.07	46.67	314	17.0	1.30	7.67	74.63	
44.22	2.13	24.59	471	14.0	-----	7.47	83.23	
61.55	2.07	33.97	448	14.9	-----	7.07	71.02	
46.58	2.11	66.43	308	22.6	.89	6.29	47.37	
38.47	2.92	32.18	710	10.1	-----	4.13	61.29	
40.23	1.02	40.25	357	15.8	1.37	7.97	49.15	
33.23	1.22	52.91	530	8.3	-----	2.83	58.02	
32.80	1.64	30.50	409	15.9	.79	7.56	64.57	
26.22	.89	78.61	580	12.3	.72	3.71	69.70	
18.21	1.97	22.61	950	17.3	.65	8.03	66.43	
29.03	2.31	41.70	914	17.4	3.24	8.13	39.58	
18.54	1.37	28.27	596	11.7	-----	6.03	68.95	
Average								
37.24	1.92	36.12	494	13.6	1.03	6.22	63.04	

Table 2

Find Your Farm Leaks

21 Farms in Barron County, Wisconsin, 1927-28

Milk Herd Returns per \$100 Feed	Returns per \$100 Expense	Butterfat per Cow	Crop Yields per Acre	Crop Acres per Man	
Dollars	Dollars	Pounds	Tons	Bu.	Tons
3.82	238.68	380.5	9.74	61.55	3.63
3.58	217.92	360.7	8.49	56.79	3.25
3.35	158.68	344.0	8.45	56.09	2.92
3.20	141.08	340.8	7.87	50.54	2.74
3.18	139.74	340.1	7.59	50.15	2.67
3.16	137.01	304.0	7.28	49.86	2.51
3.11	136.25	303.9	7.25	48.61	2.21
3.00	134.50	298.8	7.22	46.58	2.13
2.91	133.42	291.1	7.18	44.22	2.11
2.88	132.14	280.5	6.74	43.80	2.11
2.82	127.87	278.6	6.58	40.23	2.07
2.48	122.38	277.0	5.82	38.72	2.07
2.42	120.90	276.3	5.47	38.47	2.04
2.39	118.37	272.9	5.18	35.93	1.97
2.38	116.20	261.8	5.14	33.23	1.95
2.23	116.02	236.2	4.96	32.80	1.64
2.21	109.78	236.2	4.54	29.03	1.58
2.20	104.16	226.9	4.44	26.22	1.37
2.15	103.10	224.1	3.43	18.54	1.22
1.90	101.60	213.1	3.34	18.21	1.02
1.79	93.80	208.1	3.07	-----	.89
Average 2.57	122.93	282.6	5.60	37.24	1.92
					36.59

Table 2

Find Your Farm Leaks

21 Farms in Barron County, Wisconsin, 1927-28

Returns per Hour Man Labor	Crop Acres per Horse	Cost per Hour Horse Work	Tractor Costs per Hour	Power Costs per Crop Acre	Days Work on Livestock and Crops
Cents		Cents	Dollars	Dollars	
53.2	39.70	8.26	.65	2.83	950
49.1	26.60	9.11	.72	3.71	914
44.4	25.72	10.00	.79	4.13	710
36.4	24.85	10.13	.89	4.82	613
36.0	24.55	10.92	.96	5.15	596
34.9	23.55	11.72	1.10	6.03	594
34.8	22.48	12.31	1.13	6.29	580
33.1	21.53	13.51	1.24	6.73	539
32.9	21.40	13.51	1.30	6.74	530
32.2	20.48	14.04	1.37	6.81	471
29.3	19.25	14.04	3.24	6.92	448
29.0	19.23	14.51	----	7.07	409
25.9	17.92	14.83	----	7.09	404
25.7	16.23	14.90	----	7.14	376
21.8	16.16	15.84	----	7.47	357
19.7	15.80	15.92	----	7.56	346
19.4	15.40	17.04	----	7.67	327
19.3	13.95	17.29	----	7.77	314
17.3	13.17	17.45	----	7.97	313
14.1	12.40	17.70	----	8.03	308
13.8	9.50	22.63	----	9.68	280
Average					
27.4	19.94	13.61	1.03	6.14	494

Table 3

Selected Items of Expense

21 Farms in Barron County, Wisconsin, 1927-28

Farm Number	Crop Acres	Total Expenses	Expenses			Expenses per Head			
			Crop per Acre	Per Unit of Livestock	Cow	Heifer	Calf	Bull	
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	11	31.6	1410.90	44.65	90.21	156.61	31.95	49.19	73.89
2	12	28.53	1596.76	55.97	113.73	176.15	58.14	93.67	146.32
3	14	55.9	2170.72	36.03	88.49	145.04	31.57	41.16	102.90
4	1	49.62	2845.05	57.34	108.01	219.09	63.27	46.69	111.56
5	2	48.7	2919.74	59.95	166.27	149.30	56.45	50.41	-----
6	3	53.2	3021.27	56.79	160.88	141.02	64.19	45.37	-----
7	5	39.1	3276.45	63.00	143.08	162.06	66.23	69.63	150.74
8	6	49.1	3364.57	68.52	154.62	155.64	53.88	64.17	89.97
9	18	42.44	3471.90	61.61	155.76	166.88	54.44	67.81	204.43
10	19	38.2	3675.37	96.21	164.74	142.11	55.61	42.57	47.32
11	10	65.14	4125.08	63.33	174.13	126.02	82.55	41.87	104.00
12	8	71.9	4230.39	58.03	118.20	119.95	46.02	44.61	141.76
13	15	34.1	4350.17	127.57	195.60	192.99	66.60	61.62	184.25
14	4	76.9	4350.17	56.57	106.86	173.72	53.68	55.01	124.67
15	13	62.2	4459.76	71.70	207.62	201.40	70.91	73.05	-----
16	17	64.6	4950.05	76.62	151.61	154.66	54.49	48.70	79.59
17	7	158.8	5477.39	34.49	162.53	174.19	40.83	58.88	137.65
18	21	96.3	6908.41	71.74	200.07	183.93	49.06	76.74	203.51
19	16	74.37	6970.45	93.73	191.71	183.39	41.64	44.54	107.84
20	9	53.5	7019.82	131.21	240.40	235.23	68.87	98.16	190.28
21	20	117.6	8783.81	74.69	164.98	230.27	81.63	87.53	128.59
Average		62.5	4256.10	68.14	156.87	172.14	54.11	60.19	128.75

Table 3

Selected Items of Expense

21 Farms in Barron County, Wisconsin, 1927-28

Expenses per Head Horse	Expenses per Crop Acre			Expenses per \$100 Investment	Expenses per \$100 Receipts
	Buildings	Machinery	Fencing		
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
94.00	12.73	3.76	.93	53.33	41.63 1
98.82	15.34	6.26	.75	53.96	45.89 2
95.16	7.21	3.46	.86	56.54	63.02 3
102.74	12.09	4.64	.43	60.52	73.79 4
117.48	20.24	3.10	.28	52.05	70.80 5
138.12	12.81	7.35	.30	57.02	72.99 6
159.60	28.11	8.28	1.05	56.16	75.68 7
85.54	15.99	11.67	.72	61.22	82.72 8
110.10	11.00	11.00	.26	36.29	86.16 9
105.01	13.12	12.07	1.19	33.14	71.56 10
93.12	11.90	11.27	.12	50.96	81.72 11
100.92	12.80	8.99	.64	75.56	78.21 12
114.82	17.67	13.60	.58	30.45	74.35 13
84.02	13.40	9.15	.33	74.02	86.06 14
91.65	10.87	5.41	.75	38.19	106.61 15
88.94	13.26	12.43	.15	44.07	74.95 16
116.90	4.58	4.15	.15	57.28	96.00 17
77.59	7.44	6.58	.18	38.63	91.09 18
116.22	9.02	7.15	.06	34.51	96.99 19
131.07	20.43	13.94	.48	33.88	84.48 20
151.61	12.10	16.19	.66	44.02	98.42 21
Average					
108.22	12.12	8.76	.45	47.79	81.35

Table 4

Labor Income Statement

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Labor Incomes of Farm Operators)

Farm Number	11	12	17	15	19	9	14	2	8
Receipts									
1 Crop Sales	34	41	59	6	298	242	104	250	6
2 Livestock Sales	296	344	2552	1116	352	2360	1075	223	695
3 Livestock Products	1261	1927	1939	2755	2306	3433	1497	2250	2508
4 Miscellaneous	198	423	292	179	831	1206	29	63	237
5 Total Cash Receipts	1809	2735	4892	4056	3787	7241	2705	2794	3444
6 Increase in Inventories	1174	350	927	1151	834	119	473	630	1262
7 Increase in Growing Crops	14	36	56	31	37	22	7	4	---
8 Farm Products Used by Family	390	379	750	633	478	927	259	691	705
9 Total Credit	3387	3480	6605	5851	5136	8309	3444	4119	5409
Expenses									
10 Crop	33	28	251	23	91	368	98	162	118
11 Livestock	79	69	199	56	173	364	187	155	69
12 Feeds Purchased	327	471	1099	1056	497	944	222	477	197
13 Livestock Purchased	23	62	34	966	54	985	423	370	192
14 Labor	66	16	93	260	258	318	---	49	108
15 Equipment - New	215	62	910	145	1196	1309	122	375	176
16 Equipment - Expense	70	7	346	162	214	356	68	218	209
17 Real Estate - New	9	151	18	127	148	182	---	15	45
18 Real Estate - Expense	25	5	62	78	103	145	35	35	318
19 Taxes	51	74	253	92	78	215	121	105	217
20 Miscellaneous	29	30	120	78	27	86	11	40	45
21 Total Cash Expense	927	975	3385	3043	2839	5272	1237	2001	1694
22 Decrease in Inventories	---	---	---	---	---	---	---	---	---
23 Decrease in Growing Crops	---	---	---	---	---	---	---	---	7
24 Family Labor-Board Hired Labor	11	49	365	579	166	246	209	83	772
25 Interest on Working Capital	134	139	379	285	230	630	237	191	489
26 Interest-Investment Real Estate	339	434	821	443	440	872	438	645	1268
27 Total Charge	1411	1597	4950	4350	3675	7020	2171	2920	4230
28 Operators Labor Income	1976	1863	1655	1501	1461	1289	1273	1199	1179
29 Operators Return per Hour, ¢	66.0	50.7	79.4	47.2	43.0	33.5	42.4	34.5	31.5

Table 4

Labor Income Statement

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Labor Incomes of Farm Operators)

3	5	1	10	4	6	21	18	7	16	20	13	Av.
80	11	---	562	52	806	342	3	208	98	1016	115	207 1
483	640	792	566	1597	1131	4048	1370	2461	1286	2662	1208	1299 2
1942	2518	1852	1859	2000	1421	2405	1642	2362	2480	3391	1917	2178 3
371	446	166	764	215	123	149	445	43	263	332	58	325 4
2876	3615	2810	3751	3864	3481	6944	3460	5074	4127	7421	3298	4009 5
859	334	521	664	371	----	43	----	----	2272	----	438	590 6
14	---	1	52	---	25	119	14	21	160	106	---	33 7
390	380	545	581	820	562	478	556	610	628	1398	447	600 8
4139	4329	3877	5048	5055	4068	7584	4030	5705	7187	8925	4183	5232 9
170	238	172	62	104	327	73	109	133	94	614	123	161 10
154	124	179	130	104	173	512	234	137	217	261	64	173 11
252	838	784	256	351	436	696	349	1227	518	1027	945	618 12
465	135	7	765	165	220	2220	615	686	130	298	427	440 13
2	375	108	16	629	81	335	9	376	148	1136	21	210 14
642	48	15	731	164	---	678	226	130	2300	127	204	469 15
93	57	79	276	166	253	469	272	226	167	1345	115	246 16
23	---	---	---	---	54	---	---	---	---	31	75	42 17
5	22	39	15	215	74	22	55	70	139	259	3	82 18
105	87	133	248	215	145	241	107	257	190	477	108	168 19
42	18	108	65	46	105	17	52	87	9	175	21	58 20
1953	1942	1624	2564	2159	1876	5263	2030	3329	3912	5750	2186	2667 21
---	---	---	---	---	96	----	402	6	----	561	----	51 22
---	---	---	---	23	----	----	----	----	----	----	11	2 23
120	322	274	322	397	259	177	347	318	1735	347	1326	401 24
292	293	292	287	440	313	438	255	408	443	594	276	335 25
656	719	655	952	1331	821	1030	438	1416	880	1532	661	800 26
3021	3276	2845	4125	4350	3365	6908	3472	5477	6970	8734	4460	4256 27
1118	1053	1032	923	705	703	676	558	228	217	141	-277	976 28
33.1	37.4	27.3	40.3	20.4	25.1	18.1	17.3	6.3	4.8	7.2	-10.4	30.3 29

Table 5

Costs and Returns

21 Farms in Barron County, Wisconsin, 1927-28

Farm Number	11	12	19	2	15	10	5	3	8
<u>Butterfat</u>									
1 Cost per #, ¢	34.3	37.9	38.2	40.9	41.5	43.3	45.2	46.4	47.2
2 Returns per #, ¢	62.1	50.1	64.0	63.7	57.9	63.2	56.9	63.9	60.3
3 Loss or Gain, ¢	27.8	20.2	25.8	22.0	16.4	19.9	11.7	17.5	13.1
<u>Milk</u>									
4 Cost 100#, \$	1.59	1.38	1.54	1.77	2.09	1.84	2.30	1.58	2.15
5 Returns 100#, \$	2.86	2.09	2.53	2.75	2.91	2.69	2.89	2.17	2.74
6 Loss or Gain, \$	1.27	.71	.99	.98	.82	.85	.59	.59	.59
<u>Pork</u>									
7 Cost 100#, \$	9.43	17.33	13.06	29.00	80.22	15.50	-----	-----	47.07
8 Returns 100#, \$	8.08	9.98	9.79	2.27	7.06	6.81	-----	-----	10.90
9 Loss or Gain, \$	-1.35	-7.35	-3.29	-26.73	-72.37	-3.69	-----	-----	-36.97
<u>Corn Silage</u>									
10 Cost per Ton, \$	3.95	4.92	7.36	8.20	5.17	9.97	10.52	4.96	5.30
11 Returns per Ton, \$	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
12 Loss or Gain, \$	1.05	.08	-2.36	-3.20	-.17	-4.97	-5.52	.04	-.30
<u>Oats</u>									
13 Cost per Bu., ¢	38.0	----	46.4	43.6	53.1	50.6	69.0	41.1	52.4
14 Returns per Bu., ¢	60.0	----	60.0	60.0	60.0	60.0	60.0	60.0	60.0
15 Loss or Gain, ¢	21.2	----	13.6	16.4	6.9	9.4	-9.0	18.9	7.6
<u>Barley</u>									
16 Cost per Bu., ¢	59.4	109.0	91.1	112.1	60.0	----	----	41.1	85.0
17 Returns per Bu., ¢	79.0	79.0	79.0	79.0	79.0	----	----	79.0	79.0
18 Loss or Gain, ¢	19.6	30.0	-12.1	-33.1	19.0	----	----	27.9	-6.8
<u>Potatoes</u>									
19 Cost per Bu., ¢	----	52.8	45.8	32.9	----	36.1	35.9	41.4	----
20 Returns per Bu., ¢	----	60.0	60.0	60.0	----	60.0	60.0	60.0	----
21 Loss or Gain, ¢	----	7.2	14.2	27.1	----	-26.1	24.1	18.6	----
<u>Mixed Hay</u>									
22 Cost per Ton, \$	12.28	10.15	4.57	7.70	7.37	8.01	10.42	6.43	9.93
23 Returns per Ton, \$	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
24 Loss or Gain, \$	1.72	3.85	9.43	6.30	6.63	5.99	3.58	7.57	4.07

Table 5

COSTS AND RETURNS

21 Farms in Barron County, Wisconsin, 1927-28

7	17	21	14	20	16	6	1	9	18	13	4	Avg.
52.3	52.4	52.8	54.1	54.7	55.8	57.9	59.8	62.7	65.5	69.6	73.4	52.4 1
63.2	59.5	65.3	64.6	60.4	63.0	78.8	64.5	61.8	64.1	65.3	68.4	62.4 2
10.9	7.1	12.5	10.5	5.7	7.2	20.9	5.7	-.9	-1.4	-4.3	-5.0	10.0 3
1.98	1.76	2.12	1.90	2.00	2.51	2.63	2.05	3.18	2.18	2.38	2.74	2.14 4
2.39	1.98	2.63	2.23	2.21	2.84	3.54	2.20	3.11	2.10	2.21	2.54	2.55 5
.41	.22	.51	.33	.21	.33	.91	.15	-.07	-.08	-.17	-.20	.41 6
12.54	11.46	14.76	18.56	14.43	13.68	----	11.25	11.49	11.85	11.24	15.09	13.29 7
7.38	9.88	10.04	9.69	11.32	8.43	----	8.16	9.69	6.58	7.40	7.17	8.65 8
-5.16	-1.58	-4.72	-8.87	-3.11	-5.25	----	-3.09	-1.80	-5.27	-3.84	-7.92	-4.64 9
7.19	4.80	6.69	3.83	7.38	5.69	6.04	4.85	5.06	4.95	5.76	4.05	5.94 10
5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00 11
-2.19	.20	-1.69	1.17	-2.38	-.69	-1.04	.15	-.06	.05	-1.76	.95	-.94 12
67.0	50.6	85.8	32.0	68.8	75.6	60.0	44.0	44.6	64.4	81.3	46.1	52.7 13
60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0 14
-7.0	9.4	-25.8	28.0	-8.8	15.6	0.0	16.0	15.4	-4.4	21.3	13.9	7.3 15
103.0	71.9	----	44.3	68.4	98.0	----	69.5	64.4	86.4	56.3	73.4	73.0 16
79.0	79.0	----	79.0	79.0	79.0	----	79.0	79.0	79.0	79.0	79.0	79.0 17
-24.0	7.1	----	34.7	10.6	-19.0	----	9.5	14.6	-7.4	22.7	5.6	6.0 18
42.0	64.8	----	46.3	----	113.8	----	49.6	110.0	46.0	71.5	161.00	51.0 19
60.0	60.0	----	60.0	----	60.0	----	60.0	60.0	60.0	60.0	60.00	60.0 20
18.0	-4.8	----	13.7	----	-53.8	----	10.4	-50.0	14.0	-11.5	101.00	9.0 21
13.69	5.82	12.51	6.08	14.10	7.77	15.43	10.98	9.78	9.97	9.52	6.32	9.24 22
14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00 23
.31	8.18	1.49	7.92	-.10	6.23	-1.43	3.02	4.22	4.03	4.48	7.68	4.76 24

Table 6

Distribution of Investment

21 Farms in Barron County, Wisconsin, 1927-28
 (Farms Ranked in Order of Total Investment per Farm)

Farm Number	20	4	8	7	9	21	16	17	10
1 Farm Labor Income	141	705	1179	228	1209	676	217	1655	923
2 Total Investment	30668	32202	31968	31376	27295	26693	24054	21815	21025
Investment in									
3 Land	17175	15000	14000	18546	8220	12500	10400	7750	7600
4 Buildings	10683	9197	9058	5398	7633	6235	5594	7176	8211
5 Machinery	2230	1416	3031	1661	2460	1100	2293	1864	1986
6 Productive Livestock	5051	4604	3760	3607	6978	4746	3831	3121	2034
7 Horses	535	437	388	430	220	423	505	152	107
8 Feed & Supplies	2994	1548	1731	1734	1704	1609	1431	1752	1087
Percentage of Investment									
9 Land	44.4	46.5	43.9	59.1	30.1	46.0	43.3	35.6	36.2
10 Buildings	27.6	20.6	26.3	17.2	28.0	23.4	23.3	32.9	39.0
11 Machinery	5.7	4.4	9.5	5.3	9.0	4.1	9.5	8.5	9.4
12 Productive Livestock	13.1	14.3	11.7	11.5	25.6	17.8	15.9	14.3	9.7
13 Horses	1.4	1.4	1.2	1.4	.8	1.6	2.1	.7	.5
14 Food & Supplies	7.8	4.8	5.4	5.5	6.5	6.3	5.9	8.0	5.2
15 Returns \$100 Investment	23.08	15.70	16.92	18.18	30.44	28.41	29.88	30.26	24.01
16 Expenses \$100 Investment	22.72	13.51	13.23	17.46	25.72	25.88	28.98	22.69	19.62

Table 6

Distribution of Investment

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Total Investment per Farm)

6	5	3	1	13	2	15	18	14	19	12	11	Av.	
703	1053	1118	1032	-277	1199	1501	558	1274	1461	1863	1976	976	1
20599	18402	17230	17220	17034	15200	13248	12599	12274	12182	8617	7524	20344	2
7700	4056	4550	6220	6138	6820	2600	3687	3960	3970	2420	1890	7867	3
7219	9024	7373	5691	5878	4903	5461	4281	4000	4025	3675	3195	6376	4
1365	1147	2190	715	1126	733	1604	1073	1006	1228	551	335	1402	5
3504	2530	1646	3204	2911	1642	2432	2519	1966	1566	1177	1227	3050	6
90	380	258	230	260	250	123	60	202	160	195	215	269	7
721	1265	1213	1160	721	852	1028	959	1140	1233	599	662	1300	8
37.5	22.0	26.4	36.3	36.1	44.9	19.7	29.3	32.3	32.6	28.0	25.0	38.7	9
35.0	49.1	42.8	33.0	34.5	32.3	41.2	34.0	32.6	33.0	42.6	42.5	31.3	10
6.6	6.2	12.7	4.1	6.6	4.8	12.1	8.5	8.2	10.1	6.4	4.5	7.3	11
17.0	13.7	9.6	18.6	17.1	10.6	18.3	20.0	16.0	12.9	13.7	16.3	15.0	12
.4	2.1	1.5	1.3	1.5	1.6	.9	.6	1.6	1.3	2.3	2.9	1.3	13
3.5	6.9	7.0	6.7	4.2	5.6	7.8	7.6	9.3	10.1	7.0	8.8	6.4	14
19.75	23.53	24.02	22.51	24.55	27.10	44.16	31.98	28.06	42.16	40.38	45.01	25.72	15
16.33	17.80	17.53	16.52	26.18	19.21	32.04	27.56	17.69	30.17	18.53	18.75	20.92	16

Table 7

Returns per \$1.00 Expense

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Labor Income per Farm)

Farm Number	11	12	17	15	19	9	14	2	8	3
1 Labor Income	1976	1833	1654	1501	1461	1289	1274	1199	1179	1118
Total Farm Business										
2 Total Income, \$	3387	3480	6605	5851	5136	6309	3444	4119	5409	4139
3 Total Expense, \$	1411	1597	4950	4350	3675	7020	2171	2920	4230	3021
4 Income ÷ Expense	2.40	2.18	1.33	1.34	1.40	1.18	1.59	1.41	1.28	1.37
Milk Herd										
5 Total Income, \$	1944	2230	2279	2728	2771	3714	1832	2416	2685	2160
6 Total Expense, \$	1309	1594	2048	2318	1809	3947	1611	1590	2375	1610
7 Income ÷ Expense	1.48	1.43	1.11	1.18	1.53	.94	1.14	1.52	1.13	1.34
Hogs										
8 Total Income, \$	83	81	1038	11	125	333	84	4	45	----
9 Total Expense, \$	97	140	1203	112	167	394	160	46	198	----
10 Income ÷ Expense	.86	.58	.86	.10	.75	.84	.53	.08	.23	----
Poultry										
11 Total Income, \$	----	----	396	905	120	272	180	52	285	54
12 Total Expense, \$	----	----	318	933	84	369	190	115	292	216
13 Income ÷ Expense	----	----	1.25	.97	1.42	.74	.95	.45	.97	.25
Corn Silage										
14 Total Income, \$	300	170	553	243	215	574	268	220	376	300
15 Total Expense, \$	237	167	531	250	317	581	205	353	392	298
16 Income ÷ Expense	1.27	1.02	1.04	.97	.68	.99	1.30	.62	.96	1.01
Oats										
17 Total Income, \$	240	----	467	144	471	444	642	314	663	459
18 Total Expense, \$	164	----	405	129	376	343	382	238	594	327
19 Income ÷ Expense	1.47	----	1.15	1.12	1.25	1.30	1.68	1.32	1.12	1.40
Barley										
20 Total Income, \$	52	106	202	171	60	283	167	139	334	364
21 Total Expense, \$	40	143	186	133	69	235	106	192	359	206
22 Income ÷ Expense	1.31	.74	1.09	1.29	.89	1.20	1.57	.72	.93	1.47
Mixed Hay										
23 Total Income, \$	324	392	900	487	441	732	650	476	733	461
24 Total Expense, \$	235	204	407	261	149	511	305	262	525	227
25 Income ÷ Expense	1.14	1.38	2.41	1.86	2.96	1.43	2.13	1.02	1.40	2.03

Table 7

Returns per \$1.00 Expense

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Labor Income per Farm)

Table 8

Utilization of Man Labor

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Total Hours of Man Labor on Farm)

Farm Number	16	20	4	13	8	15	7	9	21
1 Crop Acres in Farm	74.4	117.6	76.9	62.2	71.9	34.1	158.8	53.5	96.3
2 Livestock (except Horses)	31.5	47.2	36.7	17.0	32.4	20.1	29.7	27.1	30.4
3 Hours Man Labor on Farm	10919	9317	7860	7250	7073	6686	6678	6452	6011
Hours Man Labor per									
4 Cow	295	189	227	238	148	263	162	145	143
5 Heifer	25	41	25	47	30	52	9	26	16
6 Calf	54	47	38	52	44	58	32	37	29
7 Bull	157	99	107	143	110	132	63	89	140
8 Horse	95	116	67	93	63	121	61	135	73
Hours Man Labor per									
Crop Acre									
Corn Silage									
9 With Tractor	20.3	17.7	---	---	26.4	22.4	16.1	46.0	---
10 Without Tractor	---	---	23.5	36.6	---	---	---	---	24.4
Oats									
11 With Tractor	9.1	5.2	---	---	11.6	16.6	10.5	15.8	---
12 Without Tractor	---	---	14.6	8.7	---	---	---	---	13.5
Barley									
13 With Tractor	24.3	9.7	---	---	21.9	20.0	6.8	16.5	---
14 Without Tractor	---	---	17.7	14.0	---	---	---	---	---
Potatoes									
15 With Tractor	92.6	---	---	---	---	---	4.8	63.7	---
16 Without Tractor	---	---	38.7	63.9	---	---	---	---	25.1
Alfalfa									
17 With Tractor	---	---	---	---	---	---	---	---	---
18 Without Tractor	---	---	---	---	---	---	---	---	---
Mixed Hay									
19 With Tractor	12.1	8.1	---	---	12.6	11.9	4.3	14.0	---
20 Without Tractor	---	---	10.0	9.5	---	---	---	---	7.3
Average Number Men	3.29	2.82	2.39	2.20	2.14	2.03	2.02	1.95	1.82

Table 8

Utilization of Men Labor

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Total Hours of Man Labor on Farm)

19	5	1	17	18	14	6	12	11*	2*	3	10	Av.
38.2	39.1	49.6	64.6	42.4	55.9	49.1	28.5	31.6	48.7	53.2	65.1	63.3 1
19.4	20.9	22.3	29.7	20.2	21.4	19.8	11.0	13.6	14.6	16.8	21.1	24.0 2
5628	5239	4810	4728	4597	4076	4021	3934	3826	3824	3777	3252	5707 3
101	137	220	120	104	176	141	215	156	150	146	118	174 4
27	40	34	13	26	10	26	62	8	14	30	43	25 5
24	48	38	18	38	25	49	92	31	16	31	20	38 6
45	119	75	60	189	100	84	78	81	---	---	92	101 7
77	146	71	56	88	61	73	74	117	74	121	70	85 8
---	---	---	23.6	23.9	---	15.4	---	32.8	16.8	21.1	15.6	21.4 9
35.7	64.1	15.6	---	---	25.0	---	25.3	---	---	---	---	29.0 10
---	---	---	12.4	13.1	---	17.0	---	19.8	15.6	13.0	8.7	11.6 11
15.2	27.3	12.2	---	---	12.8	---	---	---	---	---	---	14.1 12
---	---	---	14.5	14.0	---	---	---	13.2	15.0	11.5	---	14.7 13
30.5	---	15.5	---	---	10.0	---	15.4	---	---	---	---	16.0 14
---	---	---	92.5	68.7	---	---	---	65.3	30.2	20.3	50.6	15
94.7	83.5	20.2	---	---	81.8	---	98.4	---	---	---	---	66.4 16
---	---	---	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---	17
---	---	---	---	---	---	---	---	---	---	---	---	18
---	---	---	13.9	8.5	---	5.3	---	14.2	6.9	4.2	6.2	9.8 19
14.1	12.0	5.9	---	---	7.0	---	12.7	---	---	---	---	9.2 20
1.71	1.59	1.46	1.43	1.39	1.23	1.22	1.19	1.16	1.16	1.14	.98	1.73

* These men rented tractors

S. Oldem

Today's work in Barron County

Table 9

Returns per Hour of Man Labor

(Based on 1927-28 farm records)

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Returns per Hour of Labor on Milk Herd)

Farm Number	19	2	11	12	10	3	5	17	15
1 Labor Income	1461	1199	1976	1083	923	1113	1053	1654	1501
2 Hours Man Labor on Farm	5628	3824	3828	3934	3252	3777	5239	4728	6606
3 Hours Worked by Operators	3393	3474	2994	3715	2208	3375	2819	2063	3176
Returns per Hour of									
4 Man Labor - Whole Farm	.33	.35	.53	.49	.36	.32	.33	.44	.35
Returns per Hour Man									
Labor on:									
5 Milk Herd	1.01	.79	.76	.62	.62	.60	.51	.42	.40
6 Hogs	-.05	-1.26	.14	-.15	-.42	---	---	.41	-.80
7 Poultry Flock	.61	-.16	---	---	.59	-1.63	---	.55	.23
8 Corn Silage	-.07	-.32	.54	.29	.78	.28	-.20	.33	.23
9 Oats	.70	.06	.87	---	.77	.99	.12	.56	.45
10 Barley	.13	-.23	.02	-.24	---	1.94	---	.44	.64
11 Potatoes	.46	1.07	---	.36	-.20	1.06	.03	.22	---
12 Mixed Hay	2.42	2.77	.44	.89	2.29	3.99	.90	2.40	1.44

Table 9

Returns per Hour of Man Labor

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Returns per Hour of Labor on Milk Herd)

	8	21	" 14	6	1	16	7	20	18	13	9	4	Av.
1179	676	1274	703	1031	216	228	141	558	-277	1289	705	976	1
7073	6011	4076	4021	4810	10819	6678	9317	4597	7250	6452	7860	5707	2
3747	3729	3005	2801	3773	4489	3599	1964	3218	2656	3048	3447	3219	3
.29	.20	.36	.26	.29	.19	.14	.17	.19	.14	.26	.22	.27	4
.38	.38	.38	.34	.33	.30	.27	.24	.24	.20	.17	.09	.38	5
-.48	-.31	-.23	---	-.10	-.18	-.21	-.07	-.08	-.17	-.13	-.04	-.42	6
.24	.25	.22	-.11	.00	.06	-.03	-.04	.31	.23	-.29	.22	.19	7
.21	-.04	.67	-.17	.34	.09	-.15	-.34	.28	.03	.26	.56	.05	8
.50	-.36	1.37	.27	1.00	-.04	.10	-.21	.16	-.18	.76	.64	.49	9
.18	---	1.30	---	.50	.07	-.27	.68	.13	.90	.63	.36	.40	10
---	---	.45	---	.56	.01	.67	---	.48	.16	-.06	-.71	.42	11
.98	.52	2.47	-.01	1.34	1.28	.33	.24	1.05	.91	1.07	2.51	1.01	12

Table 1C

Utilization of Horse & Tractor Work

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Cost of Horse Work per Hour)

Farm Number	21	9.	19	4	11	13	7	17	8
1 Crop Acres	96.3	53.5	33.2	76.9	31.6	62.2	158.00	64.6	71.9
2 Number of Horses	4.09	2.08	2.90	4.00	2.00	4.46	4.00	3.00	3.36
Crop Acres per Horse									
3 With Tractor	—	25.7	—	—	—	—	39.70	21.5	21.4
4 Without Tractor	23.5	—	13.2	19.2	15.8	13.9	—	—	—
Cost Horse Work per Hr.	4								
5 With Tractor	—	9.11	—	—	—	—	12.31	13.51	13.51
6 Without Tractor	8.26	—	10.00	10.13	10.92	11.72	—	—	—
Cost Horses & Tractor per Crop Acre, 4									
7 With Tractor	—	6.81	—	—	—	—	3.71	7.14	6.92
8 Without Tractor	2.83	—	6.74	4.13	5.15	6.03	—	—	—
Hours Horse & Tractor Work per Acre									
<u>Corn Silage</u>									
9 Horse Hours	50.3	70.9	66.9	45.3	45.5	48.6	25.1	25.2	33.9
10 Tractor Hours	—	3.2	—	—	3.4	—	2.2	4.6	4.3
<u>Oats</u>									
11 Horse Hours	31.5	19.2	21.4	26.6	20.3	21.1	13.6	9.2	9.4
12 Tractor Hours	—	.8	—	.4	1.3	—	2.0	3.2	2.4
<u>Barley</u>									
13 Horse Hours	—	22.3	43.7	30.2	15.0	20.5	7.2	9.3	18.3
14 Tractor Hours	—	1.5	—	—	1.5	—	1.5	5.6	1.4
<u>Potatoes</u>									
15 Horse Hours	32.6	42.1	54.2	18.7	—	69.6	60.6	38.3	—
16 Tractor Hours	—	—	—	—	—	—	—	2.5	—
<u>Alfalfa</u>									
17 Horse Hours	—	—	—	—	—	—	—	—	—
18 Tractor Hours	—	—	—	—	—	—	—	—	—
<u>Mixed Hay</u>									
19 Horse Hours	11.2	14.0	17.2	12.5	15.7	10.0	5.8	15.2	14.7
20 Tractor Hours	—	.5	—	—	—	—	—	—	—

Table 1C

Utilization of Horse & Tractor Work

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Cost of Horse Work per Hour)

14	5	12	2	1	6	18	3	16	20	15	10	Av.	
55.9	39.1	28.53	48.7	49.62	49.1	42.44	53.2	74.37	117.6	34.1	65.14	63.29	1
3.12	2.00	3.00	3.00	4.00	2.00	2.07	2.00	4.83	6.00	2.11	2.62	3.17	2
---	---	---	---	---	24.6	20.5	26.6	15.4	19.60	16.2	24.9	23.03	3
17.9	19.6	9.51	16.2	12.41	---	---	---	---	---	---	---	16.18	4
---	---	---	---	---	15.04	15.92	17.04	17.29	17.45	17.70	22.63	15.20	5
14.04	14.04	14.51	14.03	14.90	---	---	---	---	---	---	---	12.00	6
---	---	---	---	---	7.97	7.56	7.67	8.03	8.13	7.77	6.29	6.70	7
4.82	7.47	9.68	6.73	7.07	---	---	---	---	---	---	---	5.50	8
48.3	78.8	16.0	33.1	33.0	20.5	31.5	36.3	39.3	39.1	37.6	16.5	40.00	9
---	---	---	1.0	---	2.6	3.0	2.7	---	.5	.5	5.1	2.75	10
25.6	35.0	---	29.5	20.9	10.2	15.3	11.6	11.6	11.6	11.2	5.4	17.93	11
---	---	---	---	---	4.2	2.4	.8	.5	---	4.3	3.2	2.12	12
17.0	---	28.9	36.8	22.4	---	14.7	10.7	30.5	13.4	16.9	---	20.25	13
---	---	---	---	---	---	1.7	.7	.8	---	1.1	---	1.75	14
56.3	79.3	58.5	7.4	18.7	---	43.7	30.3	35.0	---	---	11.7	41.53	15
---	---	---	---	---	---	1.1	---	---	---	---	3.5	2.36	16
---	---	---	---	---	---	---	---	---	---	---	---	---	17
---	---	---	---	---	---	---	---	---	---	---	---	---	18
11.9	14.7	12.8	12.0	12.3	5.7	10.3	7.3	14.0	13.0	13.3	7.0	11.63	19
---	---	---	---	---	---	---	---	---	---	---	.3	2.10	20

Table 11

Tractor Costs per Hour

11 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Tractor Costs per Hour)

Farm Number	16	7	18	10	17	9	8
Cost Items							
1 Fuel & Oil	30.00	70.25	67.97	64.80	85.00	100.00	90.00
2 Repairs	.35	10.54	11.97	-----	-----	-----	3.50
3 Man Labor	6.21	13.10	7.56	3.51	-----	1.62	2.02
4 Building Charge	1.84	5.53	1.27	3.88	3.50	-----	3.54
5 Depreciation	-----	60.00	15.00	100.00	100.00	25.00	50.00
6 Insurance	.49	.75	.32	.71	.78	.32	.78
7 Interest	24.34	12.65	15.53	24.74	44.00	22.00	42.62
8 Other Costs	-----	.12	-----	-----	-----	-----	-----
9 Total Costs	63.23	172.94	119.62	197.64	233.28	148.94	192.46
10 Hours Tractor Used	97.00	239.25	151.00	223.00	244.00	136.00	170.25
11 Cost per Hour, \$	.65	.72	.79	.89	.96	1.10	1.13

Table 11

Tractor Costs per Hour

11 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Tractor Costs per Hour)

15	3	6	20	Av.
17.00	30.84	95.77	50.60	63.73
-----	5.50	5.60	2.60	3.66
3.78	2.70	4.59	1.89	4.25
.65	9.04	2.40	4.24	3.22
5.00	70.00	100.00	50.00	52.15
-----	1.68	.79	1.05	.59
2.61	36.57	24.75	9.63	23.44
-----	-----	-----	-----	-----
29.04	155.73	233.90	120.01	151.04
23.50	120.00	171.00	37.00	146.60
1.24	1.30	1.37	3.24	1.03
				11

Table 12

Production and Utilization of Feed Crops

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Feed Crop Acres per Head of Livestock)

Farm Number	Crop Acres	Feed Crop Acres	Feed Crop Acres per Head Livestock	Silage	Feed Crop Yields		
					Oats	Barley	Mixed Hay
1 7	158.8	154.1	4.57	3.07	26.22	15.47	.89
2 21	96.3	92.4	2.68	4.44	33.23	-----	1.22
3 3	53.2	45.5	2.42	7.28	49.86	49.52	2.07
4 13	62.2	49.8	2.32	4.96	18.54	38.52	1.37
5 2	48.7	39.6	2.26	3.43	56.79	22.06	2.74
6 14	55.9	53.0	2.16	8.49	50.54	30.05	1.93
7 10	65.1	50.3	2.12	3.34	46.58	-----	2.11
8 11	31.6	31.6	2.02	8.45	56.09	37.06	1.38
9 8	71.9	71.9	2.01	7.87	35.93	29.05	2.21
10 16	74.4	70.0	1.92	5.14	18.21	26.15	1.97
11 17	64.6	62.5	1.91	7.18	38.72	34.44	3.63
12 12	28.5	26.7	1.90	7.39	-----	25.96	2.04
13 18	42.4	42.2	1.89	6.74	32.80	27.10	1.64
14 4	76.9	73.7	1.81	7.25	38.47	27.58	2.92
15 9	53.5	52.3	1.79	9.74	50.15	40.34	2.67
16 20	117.6	90.4	1.70	4.54	29.03	37.13	2.31
17 1	49.6	42.3	1.61	7.22	61.55	38.51	2.07
18 19	38.2	34.3	1.54	5.18	48.61	35.0	3.23
19 15	34.1	34.1	1.53	5.82	43.80	39.22	2.11
20 6	49.1	30.9	1.42	6.58	40.23	-----	1.02
21 5	39.1	30.5	1.33	5.47	44.22	-----	2.13
Average		62.5	56.1	2.07	5.60	37.24	31.63
							1.92

Table 12

Production and Utilization of Feed Crops

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Feed Crop Acres per Head of Livestock)

Cows	Hogs	Sheep	Poultry	
Returns per \$1.00 Food				
1.79	.71	----	1.17	1
2.42	1.14	----	2.84	2
3.00	----	----	.52	3
2.21	.94	----	1.81	4
3.82	.12	----	1.27	5
2.88	.91	----	1.63	6
3.20	.66	----	1.76	7
3.11	1.76	----	----	8
3.35	.35	----	1.55	9
3.58	.92	5.17	1.56	10
2.15	1.06	----	2.35	11
3.16	.93	----	----	12
2.82	1.02	----	1.92	13
2.23	.63	1.18	1.23	14
2.38	1.06	----	1.30	15
1.90	1.10	1.65	1.25	16
2.20	1.00	3.74	4.30	17
3.18	1.33	----	1.81	18
2.91	.13	----	1.52	19
2.48	----	----	1.57	20
2.39	----	----	----	21
Average				
2.57	.88	1.82	1.61	

Costs of Keeping a Cow for a Year

The average yearly cost of keeping a cow, after deducting credits for manure and appreciation of the herd, was \$147.48. The range in costs was from \$96.42 to \$228.10 per cow (Table 13).

Feed (including pasture) and labor were the two largest items of cost, amounting to 75 per cent of the gross cost. Feed cost made up 48 per cent of this cost, labor 27 per cent, and other costs 25 per cent. "Other costs" included depreciation, interest, taxes, insurance, building cost, equipment, veterinary, medicine, bull charge, milk hauling, miscellaneous, and overhead (Table 13).

The average production per cow was 7036 pounds of milk and 283 pounds of butterfat. Milk production varied from 4638 to 10,546 pounds per cow, while butterfat production varied from 208 to 381 pounds per cow.

Feed and Labor per Cow

The following amounts of food per cow were consumed during the year by the dairy herds of these 21 Barron County farms:-

Concentrates, lbs.....	2047
Dry Roughage (Hay), lbs.....	2729
Succulent Roughage (Silage), lbs.....	6866
Mineral Feed, lbs.....	8
Salt, lbs.....	23
Skim Milk, lbs.....	63
Pasture Days	158
Straw (for bedding) lbs.....	600

174 hours of man labor were required to take care of a cow for a year. This is equivalent to about $17\frac{1}{2}$ days labor for each cow in the herd.

Costs per Pound of Butterfat

The net cost of producing a pound of butterfat, after deducting credits for manure and appreciation, was 52.4 cents. The net receipts were 63.4 cents, of which 59 cents were from the sale of butterfat. These farmers made, on an average, 10 cents profit on each pound of butterfat produced.

The variation in the costs of producing a pound of butterfat was from 34.3 cents on Farm 11 to 73.4 cents on Farm 4. The low cost on Farm 11 was due to more than average credits for appreciation and manure. The high cost on Farm 4 was due to a low production per cow, and higher than average costs for man labor, depreciation, taxes, and insurance.

Low costs of production per pound of fat are usually the result of high production per cow. For instance, those farmers with a production per cow greater than average, had costs averaging 49.6 cents per pound of fat, while those farms with a production per cow less than average, had costs averaging 55 cents per pound of fat.

High production, however, if obtained at too great a cost per cow, will result in high costs per pound of butterfat. Good examples of this are found on farms 1 and 9. Good productions of butterfat per cow were obtained on both of these farms, but very high costs per cow made the costs per pound of butterfat higher than average.

Food and Labor per Pound of Butterfat

The following amounts of feed and labor were required to produce a pound of butterfat (Table 16).

Concentrates, lbs. -----	7.2
Dry Roughage, (Hay), lbs. -----	10.5
Succulent Roughage, (Silage), lbs. --	24.2
Pasture Days -----	.6
Labor, minutes -----	36.0

The cows on farms 1, 7, and 20 (Table 16), received very heavy concentrate rations. They also produced large amounts of milk and butterfat. A larger profit probably would have been made had these cows received somewhat less grain.

Cost of Heifers

It cost those Barron County farmers \$105.74 to raise a two-year old heifer. The cost for the first year (Table 19) was \$56.36, and the cost for the second year (Table 17) was \$49.38. The principal items of cost were:-

	<u>1st Year</u>	<u>2nd Year</u>	<u>Total</u>
Feed	\$38.50	\$28.85	\$67.35
Labor	10.16	6.67	16.83
Other Costs	11.53	18.52	30.05
Gross Costs	\$60.19	\$54.04	\$114.23
Less Credit for Manure	3.83	4.66	8.49
Net Cost of Heifers	\$56.36	\$49.38	\$105.74

The amounts of feed required to raise a two-year old heifer in Barron County were:-

	<u>1st Year</u>	<u>2nd Year</u>	<u>Total</u>
Concentrates, lbs.	356	251	607
Whole Milk, lbs.	558	10	568
Skim Milk, lbs.	1775	193	1968
Powdered Milk, lbs.	26	---	26
Dry Roughage (Hay), lbs.	1147	2120	3267
Succulent Roughage (Silage), lbs.	677	3419	4096
Salt, lbs.	6	18	24
Pasture Days	88	162	250

In addition to the above 63 hours of man labor were required to care for the heifers during the two years.

Cost of Bulls

The average bull cost was \$115.96 for the year. This entire cost was charged against the milk herd, amounting to a charge of \$5.47 per cow.

Pork Production

Eighteen of the 21 Barron County farmers kept hogs. On none of these farms was pork production profitable. The average net cost per hundredweight was \$13.25, while the net receipts were \$8.65 (Table 23).

Several of the farms, such as numbers 2, 8, and 15, had excessive food costs that made profits impossible. The labor cost on many farms was also much too high.

Hog production on these farms was a very minor enterprise. Only farms 7 and 17 produced any considerable number for sale.

Horse Costs

The net cost of keeping a horse for a year was \$97.52. The main items of cost and credit were:-

Food and Pasture	\$54.94
Man Labor	23.04
Depreciation	10.30
Other Costs	19.92
Gross Cost	\$108.20
Credit for Manure & Appreciation	10.68
Net Cost.	97.52

The horses in this area worked 717 hours a year which made the average cost of horse work 13.6 cents per hour.

The cost of horse work per hour varied from 8.3 cents to 22.6 cents. The high cost on Farm 20 of 17.4 cents per hour was due to a very heavy feed cost. The cost of 22.6 cents on Farm 10 was due to the few hours of work done per horse. In general, the farms on which the horses were worked over 700 hours yearly had reasonably low horse work costs.

The Poultry Flock

Eighteen of the 21 farms kept poultry. A profit was realized from the poultry flock on only 5 of these farms (Table 27). The amounts of food consumed by the poultry is shown in Table 28.

Table 13

Milk Herd - Analysis of Costs per Cow
 21 Farms in Barron County, Wisconsin, 1927-28
 (Farms Ranked in Order of Net Cost per Cow)

Farm Number	11	10	8	14	19	6	3	5
Number of Cows	8.36	10.73	19.80	11.05	12.73	11.89	11.35	15.45
Production								
Milk, lbs.	6085.7	5553.0	4925.5	6163.5	7678.0	4637.7	8216.3	5887.2
Butterfat, lbs.	280.5	236.2	224.1	213.1	304.0	208.1	278.6	298.8
Labor Cost								
Man Labor, \$	42.14	31.91	39.95	47.62	27.38	38.10	39.45	37.10
Horse Work	.10	.21	.30	.18	.05		.30	
Feed	74.81	52.28	40.45	57.79	68.38	66.71	63.45	82.27
Pasture	8.99	8.77	8.12	7.60	7.69	8.02	8.29	7.67
Depreciation								
Interest	6.43	6.30	6.49	5.08	5.79	8.21	5.66	6.42
Taxes & Insurance	.72	1.30	.93	.69	.79	1.71	.90	1.04
Real Estate	2.99	7.93	5.92	4.32	5.36	9.66	6.18	9.65
Equipment	.31	2.28	4.51	2.74	4.68	5.71	.67	2.69
Veterinary & Medicine	.82		.26		.51	1.65	.44	.15
Bull Charge	4.38	8.95	6.44	4.07	1.64	2.73		4.67
Milk Hauling	7.20		1.06	8.61	11.40	4.82	10.96	
Miscellaneous Cash	.85	1.67	2.02	4.72	.37	5.11	2.03	5.85
Overhead	6.87	4.42	3.50	2.42	10.07	3.21	3.49	4.59
Total Costs	156.61	126.02	119.95	145.84	142.11	155.64	141.82	162.08
Income								
Butterfat	172.88	143.89	121.47	137.58	194.19	132.04	178.16	170.15
Skim Milk	1.36	5.42	13.70		32.11			
Manure	19.02	7.64	11.31	5.47	14.85	14.28	9.87	13.35
Appreciation	40.67	16.18	2.81	22.74	8.61	19.34	2.25	13.30
Miscellaneous					.80	.72		
Total Income	233.93	173.13	149.29	166.59	218.37	197.77	190.28	196.80
Profit per Cow	77.32	47.11	29.34	20.75	76.26	42.13	48.46	34.72
Net Cost per Cow	96.92	102.20	105.85	116.85	117.93	122.02	129.70	135.43

Table 13

Milk Herd - Analysis of Costs per Cow
 21 Farms in Barron County, Wisconsin, 1927-28
 (Farms Ranked in Order of Net Cost per Cow)

Farm Number	17	2	15	7	12	21	16
Number of Cows	13.24	10.65	12.01	16.83	9.05	16.29	15.52
Production	7873.8	7974.1	6781.2	7226.9	10545.8	7222.7	6132.1
Milk, lbs.	261.8	344.0	340.8	272.9	380.5	291.1	276.3
Butterfat, lbs.							
Labor Cost	32.35	40.50	71.15	43.78	58.09	38.60	79.73
Man Labor, \$	.37	.08		.17		.10	
Horse Work	79.91	59.41	78.10	96.96	79.70	83.25	53.75
Feed	7.37	10.35	8.50	6.46	8.67	6.74	9.58
Pasture		.49					
Depreciation	6.32	6.53	6.33	6.76	5.76	9.50	7.24
Interest	1.47	.61	.80	1.36	1.05	2.59	.83
Taxes & Insurance	5.11	10.04	6.18	5.77	5.29	5.27	5.86
Real Estate	.75	.07	2.00	.99	5.80	5.05	.52
Equipment	.03	.30	.82	.06	1.30		
Veterinary & Medicine	5.03		7.57	4.39	1.47	7.25	.82
Bull Charge		11.56	1.81				
Milk Hauling	8.46	1.42	3.66	4.17	4.75	13.34	6.50
Miscellaneous Cash	7.49	.7.94	6.09	3.30	6.27	5.52	5.39
Overhead	154.66	149.30	192.99	174.19	176.15	183.93	183.39
Total Costs							
Income	155.69	219.09	175.89	142.65	220.92	170.86	163.04
Butterfat			21.58	29.92		19.16	11.06
Skim Milk	6.38	7.75	7.16	12.36	9.95	11.23	6.99
Manure	10.04		44.11	18.59	20.99	17.78	22.35
Appreciation				.37		1.48	
Miscellaneous	172.11	226.84	248.74	203.89	251.86	220.51	203.42
Total Income	17.45	77.54	55.75	29.70	75.71	36.58	20.03
Profit per Cow	138.24	141.55	141.72	142.87	145.21	153.44	154.07
Net Cost per Cow							

Table 13

Milk Herd - Analysis of Costs per Cow

21 Farms in Barron County, Wisconsin, 1927-28
 (Farms Ranked in Order of Net Cost per Cow)

Farm Number	18	4	1	20	13	9	AV.
Number of Cows	11.96	15.77	9.51	17.36	10.58	16.78	13.18
Production	7191.3	6104.2	8920.3	9274.9	8154.2	7167.6	6898.4
Milk, lbs.	236.2	226.9	303.9	340.1	277.0	360.7	282.6
Butterfat, lbs.							
Labor Cost	49.70	61.27	59.32	50.92	63.89	39.16	47.02
Man Labor, \$	.98	.54	.59	.59	.03	.16	.19
Horse Work	57.34	60.05	105.69	118.63	85.93	93.01	74.41
Feed	7.87	6.68	8.31	7.80	7.17	7.04	7.89
Pasture	17.36	7.09	-----	-----	8.58	30.02	3.52
Depreciation	6.79	8.52	10.93	6.84	8.51	13.74	7.36
Interest	1.52	.80	1.28	2.65	1.30	2.33	1.33
Taxes & Insurance	2.12	9.86	4.35	6.80	7.29	7.46	6.40
Real Estate	.96	3.02	.98	.94	.86	3.34	2.41
Equipment	.62	1.64	1.63	.14	.15	2.85	.67
Veterinary & Medicine	7.37	1.54	4.11	11.11	2.72	13.94	5.47
Bull Charge							
Milk Hauling							
Miscellaneous Cash	7.14	4.41	4.63	10.03	1.21	8.80	5.09
Overhead	7.11	8.30	6.34	12.62	6.94	10.33	6.52
Total Costs	166.88	173.72	219.09	230.27	201.48	235.23	172.14
Income	151.41	127.53	196.11	180.73	178.02	214.22	166.62
Butterfat		27.75	-----	24.73	1.94	8.56	9.57
Skin Milk		6.35	17.67	18.15	7.56	7.13	10.63
Manure		-----	18.93	23.90	-----	-----	13.68
Appreciation		-----	-----	2.50	-----	-----	.35
Miscellaneous		.59	-----	-----	187.52	229.91	200.85
Total Income	161.57	161.61	232.71	250.01	187.52	229.91	200.85
Profit per Cow	-5.31	-12.11	13.62	19.74	-13.96	-5.32	28.71
Net Cost per Cow	156.72	167.39	182.49	185.72	193.92	228.10	147.48

you are interested in
the following areas:
(and also interested in your comments)

100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
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Table 14

Feed and Labor per Cow

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Butterfat Production per Cow)

Farm Number	12	9	2	15	20	1	19	5
1 Number of Cows	9.0	16.8	10.6	12.0	17.4	9.5	12.7	15.4
2 Butterfat per Cow	381	361	344	341	340	304	304	299
3 Milk per Cow	10546	7168	7974	6781	9275	8920	7678	5887
4 Man Labor per Cow	215	145	150	263	189	220	101	137
Concentrates per Cow								
Low Protein								
5 Farm Grains #	1157	1341	1079	992	2506	1776	1093	210
6 Bran #	531	720	55	766	----	551	355	122
7 Other #	16	194	280	356	356	649	30	1795
8 Total #	1704	2255	1414	2114	2862	2976	1478	2127
High Protein								
9 Oil Meal #	327	181	98	247	398	151	214	115
10 Gluten #	20	157	----	----	----	11	----	----
11 Other #	157	51	402	154	109	154	100	116
12 Total #	504	389	500	401	507	316	314	231
Dry Roughage								
Low Protein								
13 Timothy #	----	----	----	----	----	----	----	----
14 Corn Stover #	----	----	----	----	----	----	332	----
15 Other #	----	----	----	----	----	----	----	248
16 Total #	----	----	----	----	----	----	332	248
High Protein								
17 Alfalfa #	----	----	----	----	----	----	----	----
18 Clover #	----	----	----	----	353	----	----	----
19 Mixed & Other #	2727	2027	1904	2980	2446	2254	2193	2821
20 Total #	2727	2027	1904	2980	2799	2254	2193	2821
Succulent Roughage								
21 Corn Silage #	6683	10788	4008	4001	11258	11525	6165	4536
22 Other #	----	----	----	----	----	----	----	----
23 Total #	6683	10788	4008	4001	11258	11525	6165	4536
24 Straw #	460	726	561	306	762	589	393	450
25 Mineral Feed #	8	5	9	10	1	10	----	19
26 Salt #	27	28	25	16	38	19	28	10
27 Skim Milk #	----	----	----	----	764	----	----	----
28 Pasture Days	173	152	207	170	156	166	154	153

Table 14

Food and Labor per Cow

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Butterfat Production per Cow)

21	11	13	3	16	7	17	10	18	4	8	14	6	Av.
16.3	8.4	10.5	11.4	15.5	16.8	13.2	10.7	12.0	15.8	19.8	11.0	11.9	13.2 1
291	281	277	279	276	273	262	236	236	227	224	213	208	283 2
7223	6086	8154	8216	6132	7227	7874	5553	7191	6104	4926	6164	4636	6898 3
143	156	238	146	295	162	120	118	184	227	148	176	141	174 4
947	1010	1383	665	1171	1739	842	564	817	1248	589	765	1017	1178 5
680	421	281	7	163	444	---	---	74	76	47	194	201	265 6
454	415	271	28	---	120	836	222	198	82	10	45	215	316 7
2081	1846	1935	700	1334	2303	1678	786	1089	1406	646	1004	1433	1759 8
399	193	173	75	82	160	147	7.0	136	76	44	74	84	163 9
---	---	256	---	---	109	---	---	24	13	---	---	---	29 10
131	166	8	43	.90	.57	.45	---	40	19	51	36	206	96 11
530	359	437	118	172	326	192	7.0	200	108	95	110	290	288 12
---	---	1517	---	---	41.6	---	---	---	---	---	---	---	60 13
---	---	---	---	---	---	---	---	---	365	303	---	---	58 14
---	---	---	---	---	---	---	---	---	---	---	---	---	14 15
---	---	1517	---	---	41.6	---	---	---	365	303	---	---	132 16
---	---	---	---	---	---	---	284	---	---	---	---	40	13 17
---	---	3290	---	---	---	---	368	---	---	283	---	---	189 18
2489	2637	1124	559	1745	2675	3330	2753	3491	2260	2625	2878	2117	2395 19
2489	2637	1124	3849	1745	2675	3330	3345	3491	2260	2908	2878	2157	2597 20
5704	7880	8749	5995	5036	9338	8189	4707	4103	6177	3052	7315	5300	6681 21
---	---	1426	---	---	---	---	534	---	---	---	---	2467	185 22
5704	7880	8749	7421	5036	9338	8189	5241	4103	6177	3052	7315	7767	6866 23
563	612	931	742	565	573	684	800	517	750	584	720	571	597 24
8	22	---	23	---	---	16	---	5	11	3	5	13	8 25
27	26	30	22	18	25	37	14	20	25	4	25	8	23 26
---	---	---	---	---	---	---	---	---	213	---	---	---	63 27
135	180	144	166	192	129	147	175	157	134	163	152	160	158 28

Table 15

Milk Hord - Analysis of Costs per Pound Butterfat

21 Farms in Barron County, Wisconsin, 1927-28

Farm Number	11	12	19	2	15	10	5	3	8	%
1 Number of Cows	8.36	9.05	12.73	10.65	12.01	10.73	15.45	11.35	19.80	16.83
Production										
2 Butterfat	281	381	304	344	341	236	299	279	224	273
3 Milk	6086	10546	7678	7974	6761	5553	8216	4926	7227	7874
Labor Costs										
4 Man Labor, ¢	15.0	15.0	9.0	11.0	20.9	13.5	12.4	14.1	17.8	16.0
5 Horse Work, ¢	---	---	---	---	---	.1	---	.1	.1	.1
6 Food, ¢	27.0	21.0	22.0	17.0	23.0	22.0	27.5	22.8	18.0	35.5
7 Pasture, ¢	3.0	2.3	2.5	3.0	2.4	3.7	2.8	3.0	3.6	2.4
8 Depreciation, ¢	---	---	---	.1	---	---	---	---	---	---
9 Interest, ¢	2.0	1.5	1.2	1.9	1.9	2.7	2.1	2.0	2.9	2.5
10 Taxes & Insurance, ¢	.3	.3	.3	.2	.2	.5	.3	.3	.4	.5
11 Real Estate, ¢	1.0	.9	1.8	2.9	1.8	3.4	3.2	2.2	2.6	2.0
12 Equipment, ¢	.1	1.5	1.5	---	.6	1.0	.9	.2	2.0	.4
13 Veterinary & Medicine, ¢	.3	.3	.2	.1	.2	---	---	.2	.1	---
14 Bull Charge, ¢	1.6	.4	.5	---	2.2	3.8	1.6	---	2.9	1.6
15 Milk Hauling, ¢	2.6	---	3.7	3.4	.5	---	---	3.9	.5	---
16 Miscellaneous, ¢	.3	1.2	.1	.4	1.0	.7	1.9	.7	.9	1.5
17 Overhead, ¢	2.4	1.6	3.3	2.3	1.8	1.9	1.5	1.2	1.6	1.2
18 Total Costs, ¢	55.6	46.0	46.1	43.1	56.5	53.3	54.0	50.7	53.4	63.7
Income										
19 Butterfat, ¢	61.6	58.1	64.0	63.7	51.6	60.9	56.9	63.9	54.2	52.2
20 Skim Milk, ¢	.5	---	---	---	6.3	2.3	---	---	6.1	11.0
21 Manure, ¢	6.8	2.6	4.9	2.2	2.1	3.2	4.4	3.5	5.0	4.5
22 Appreciation, ¢	14.5	5.5	2.8	---	12.9	6.8	4.4	.8	1.2	6.8
23 Miscellaneous, ¢	---	---	.2	---	---	---	---	---	---	.1
24 Total Income, ¢	83.4	66.2	71.9	65.9	72.9	73.2	65.7	68.2	66.5	74.6
Profit per Pound Butterfat, ¢	27.8	20.2	25.8	22.8	16.4	19.9	11.7	17.5	13.1	10.9
Net Cost per Pound Butterfat, ¢	34.3	37.9	38.2	40.9	41.5	43.3	45.2	46.4	47.2	52.3

Table 15

Milk Hord - Analysis of Costs per Pound Butterfat

21 Farms in Barron County, Wisconsin, 1927-28

17	21	14	20	16	6	1	9	10	13	4	Av.	
13.24	16.29	11.05	17.36	15.52	11.09	9.51	16.70	11.96	10.58	15.77	13.18	1
262	291	213	340	276	208	304	361	236	277	227	283	2
7874	7223	6164	9275	6132	4630	8920	7160	7191	8154	6104	6898	3
12.0	13.3	22.0	15.0	29.0	18.0	19.5	10.8	21.0	23.0	27.0	17.0	4
.1	---	---	---	---	---	.1	.1	.4	---	.2	.1	5
30.5	28.6	27.0	34.9	19.5	32.0	34.8	25.8	24.0	30.4	26.5	26.3	6
2.8	2.3	3.6	2.3	3.5	3.0	2.7	1.9	3.3	2.6	2.9	2.9	7
---	---	---	---	---	---	8.0	7.0	3.0	3.0	3.0	1.0	8
2.4	3.3	2.4	2.0	2.6	3.9	3.6	3.8	2.9	3.0	3.7	2.6	9
.6	.9	.3	.8	.3	.8	.4	.6	.6	.5	.3	.5	10
1.9	1.8	2.0	2.0	2.0	4.6	1.4	2.0	.9	2.6	4.3	2.3	11
.3	1.7	1.3	.3	.2	2.7	.3	.9	.4	.3	1.3	.8	12
---	---	---	---	.3	.8	.5	.8	.3	---	.7	.2	13
1.9	2.5	1.9	3.3	2.3	1.3	1.3	3.9	3.0	1.0	.7	1.9	14
---	2.3	4.0	.5	1.9	2.3	3.7	.8	---	3.0	---	1.4	15
3.2	4.6	2.2	2.9	1.8	2.4	1.5	2.4	3.0	.4	1.9	1.8	16
2.9	2.0	1.1	3.7	3.0	1.5	2.0	2.9	3.0	2.5	3.7	2.3	17
58.6	63.3	67.8	67.7	66.4	74.1	71.8	64.7	69.8	72.3	76.2	61.1	18
59.5	58.7	64.6	53.1	59.0	63.4	64.5	59.4	64.1	64.6	56.2	59.0	19
---	6.6	---	7.3	4.0	15.4	---	2.4	---	.7	12.2	3.4	20
2.4	3.9	2.6	5.3	2.5	6.9	5.8	2.0	4.0	2.7	2.8	3.8	21
3.8	6.1	10.7	7.0	8.1	9.3	6.2	---	---	---	---	4.8	22
---	.5	.4	.7	---	---	---	---	.3	---	---	.1	23
65.7	75.0	78.3	73.4	73.6	95.0	76.5	63.8	68.4	68.0	71.2	71.1	24
7.1	12.5	10.5	5.7	7.2	20.9	5.7	-.9	-1.4	-4.3	-5.0	10.0	25
52.4	52.8	54.1	54.7	55.8	57.9	59.8	62.7	65.5	69.6	73.4	52.4	26

Table 16

Feed and Labor per Pound of Butterfat

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Butterfat Production per Cow)

Farm Number	12	9	2	15	20	19	1	5	21	11
1 Number of Cows	9.6	16.8	10.6	12.0	17.4	12.7	9.5	15.4	16.3	8.4
2 Butterfat per Cow #	381	361	344	341	340	304	304	299	291	281
3 Milk per Cow #	10546	7160	7974	6781	9275	7678	8920	5887	7223	6086
4 Man Labor per Cow, hrs.	215	145	150	263	189	101	220	137	143	156
Concontrates per Cow										
Low Protein										
5 Farm Grains #	3.0	3.8	3.1	2.9	7.4	3.6	5.8	.7	3.4	3.6
6 Bran #	1.4	2.0	.2	2.2	---	1.2	1.0	.4	2.3	1.5
7 Other #	.1	.5	.8	1.0	1.0	.1	2.2	6.0	1.6	1.5
8 Total #	4.5	6.3	4.1	6.1	8.4	4.9	9.8	7.1	7.3	6.6
High Protein										
9 Oil Meal #	.9	.5	.3	.7	1.2	.7	.5	.4	1.4	.7
10 Gluten #	.1	.4	---	---	---	---	---	---	---	---
11 Other #	.4	.1	1.2	.4	.3	.3	---	.4	.4	.6
12 Total #	1.4	1.0	1.5	1.1	1.5	1.0	.5	.8	1.0	1.3
Dry Roughago										
Low Protein										
13 Timothy #	---	---	---	---	---	---	---	---	---	---
14 Corn Stover #	---	---	---	---	---	1.0	---	---	---	---
15 Other #	---	---	---	---	---	---	---	.8	---	---
16 Total #	---	---	---	---	---	1.0	---	.8	---	---
High Protein										
17 Alfalfa #	---	---	---	---	---	---	---	---	---	---
18 Clover #	---	---	---	---	1.0	---	---	---	---	---
19 Mixed & Other #	7.2	5.6	5.5	8.7	7.2	7.2	7.4	9.4	8.5	9.4
20 Total #	7.2	5.6	5.5	8.7	8.2	7.2	7.4	9.4	8.5	9.4
Succulent Roughago										
21 Corn Silage #	34.2	29.9	11.6	11.7	33.1	20.3	37.9	15.2	19.6	28.1
22 Other #	---	---	---	---	---	---	---	---	---	---
23 Total #	34.2	29.9	11.6	11.7	33.1	20.3	37.9	15.2	19.6	28.1
24 Straw #	1.2	2.0	1.6	.9	2.2	1.3	1.9	1.5	1.9	2.2
25 Mineral Food #	---	.1	---	---	---	---	---	.1	---	.1
26 Salt #	.1	.8	.1	.1	.1	.1	.1	---	.1	.1
27 Skim Milk #	---	---	---	---	2.2	---	---	---	---	---
28 Pasture Days	.5	.4	.6	.5	.4	.5	.5	.5	.5	.6

Table 16

Food and Labor per Pound of Butterfat

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Butterfat Production per Cow)

	3	13	16	7	17	10	18	4	8	14	6	Av.
11.4	10.5	15.5	16.8	13.2	10.7	12.0	15.0	19.0	11.0	11.9	13.2	1
279	277	276	273	262	236	236	227	224	213	208	203	2
8216	8154	6132	7227	7074	5553	7191	6104	4926	6164	4638	6390	3
146	238	295	162	120	110	104	227	148	176	141	174	4
2.4	5.0	4.2	6.3	3.2	2.4	3.5	5.5	2.6	3.6	5.0	4.2	5
---	1.0	.6	1.6	---	---	.3	.3	.2	.9	1.0	.9	6
.1	1.0	---	.4	3.2	.9	.8	.4	---	.2	1.0	1.0	7
2.5	7.0	4.8	8.3	6.4	3.3	4.6	6.2	2.0	4.7	7.0	6.2	8
.3	.6	.3	.6	.6	---	.6	.3	.2	.3	.4	.6	9
---	.9	---	.4	---	---	.1	.1	---	---	---	.1	10
.1	---	.3	.2	.2	---	.2	.1	.2	.2	1.0	.3	11
.4	1.5	.6	1.2	.8	---	.9	.5	.4	.5	1.4	1.0	12
---	5.5	---	.2	---	---	---	---	---	---	---	.6	13
---	---	---	---	---	---	---	1.6	1.3	---	---	.6	14
---	5.5	---	.2	---	---	---	1.6	1.3	---	---	.1	15
---	---	---	---	---	1.2	---	---	---	---	---	1.3	16
11.8	---	---	---	---	1.3	---	---	1.2	---	---	.2	17
2.0	4.1	6.3	9.8	12.7	11.7	14.0	9.9	11.7	13.5	10.1	.7	18
13.0	4.1	6.3	9.8	12.7	14.2	14.0	9.9	12.9	13.5	10.3	8.5	19
21.5	31.6	18.2	34.2	31.3	19.9	17.4	27.2	13.6	34.3	25.5	23.6	21
5.1	---	---	---	---	2.3	---	---	---	---	11.0	.6	22
26.6	31.6	18.2	34.2	31.3	22.2	17.4	27.2	13.6	34.3	37.3	24.2	23
3.2	3.4	2.0	2.1	2.6	3.4	2.2	3.3	1.7	3.4	2.7	2.1	24
.1	---	---	---	.1	---	---	.1	---	---	.1	---	25
.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	---	.1	26
.6	.5	.7	.5	.6	.7	.7	.6	.7	.7	.8	.6	27

Table 17

Cost of Heifers per Head

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Heifers per Farm)

Farm Number	14	11	7	16	8	21	6	12	2	18
1 Number of Heifers	7.11	4.78	6.18	10.26	10.38	10.58	4.87	.91	2.04	5.59
Labor										
2 Man Hours	2.58	2.10	2.50	6.68	8.08	4.13	7.03	16.76	3.68	7.03
3 Horse Hours	.12	.14	---	---	---	.04	---	---	---	.25
4 Feed Cost, \$	17.18	23.38	24.79	21.85	19.62	26.38	23.07	25.64	20.21	31.95
5 Pasture, \$	4.11	3.16	3.88	3.95	4.77	3.39	4.95	4.67	4.22	4.43
6 Depreciation, \$	---	---	---	---	---	---	---	---	---	---
7 Interest, \$	3.94	1.61	3.34	4.46	4.50	3.92	9.17	4.83	5.13	5.66
8 Taxes & Ins., \$	.34	.36	.48	.42	.48	.91	1.35	1.20	.22	.70
9 Real Estate, \$	2.97	.66	3.86	3.12	7.39	3.32	6.22	2.66	16.98	1.80
10 Equipment, \$	---	---	---	---	---	---	---	---	---	---
11 Vet. & Med., \$	----	----	.57	----	----	----	----	.27	----	----
12 Miscellaneous, \$	----	----	.81	----	----	5.69	1.03	----	----	1.26
13 Overhead, \$	.33	.54	.60	1.16	1.13	1.23	1.06	2.03	2.00	1.36
14 Total Costs, \$	31.57	31.95	40.03	41.64	46.02	49.06	53.08	58.14	53.32	54.44
Income										
15 Manuro, \$	3.87	----	6.47	3.47	5.39	4.25	7.08	11.12	5.81	5.01
16 Appreciation, \$	28.97	93.10	50.48	24.37	55.40	57.91	71.87	54.95	42.25	51.25
17 Total Income	32.84	93.10	56.95	27.04	60.79	62.16	78.95	66.07	40.06	56.26
Profit per Heifer	\$1.27	61.15	16.12-13.00	14.77	13.10	25.07	7.93	-5.26	1.82	
19 Net Cost per Heifer, \$	27.70	31.95	34.36	38.17	40.63	44.81	46.80	47.02	47.51	49.43

Table 17

Cost of Heifers per Head

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Heifers per Farm)

19	17	3	4	1	15	9	13	20	5	10	Av.
3.10	10.74	2.11	4.54	6.62	3.44	5.70	2.9	4.03	3.61	2.37	5.38
7.40	3.44	8.19	6.84	9.24	13.93	6.95	12.64	11.02	10.84	11.65	6.64
-----	-----	-----	-----	-----	-----	.06	-----	-----	-----	-----	.03
27.65	35.46	28.24	25.21	40.96	38.17	34.85	31.38	46.94	44.11	37.52	20.85
3.93	5.06	4.59	2.31	3.41	2.28	4.90	5.21	3.36	3.63	5.74	4.09
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	6
5.14	5.13	8.27	9.27	5.79	6.28	10.13	9.01	7.74	6.66	6.96	5.62
.49	.78	.80	.76	.31	.43	1.19	.76	3.21	.60	.21	.74
7.22	2.94	12.54	11.11	2.05	3.31	8.31	9.70	5.10	17.60	17.37	5.68
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	10
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	.03
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	11
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	.74
-----	-----	-----	-----	73	.32	.58	-----	-----	-----	-----	.74
3.78	1.60	1.56	2.45	1.19	1.62	2.40	2.21	4.26	2.63	3.10	1.62
55.61	54.49	64.19	58.60	63.27	66.60	68.87	70.91	81.63	86.23	82.55	54.04
5.00	3.63	0.53	2.77	6.79	1.02	3.81	4.13	6.52	7.48	2.95	4.66
66.13	99.07	11.85	84.80	74.15	96.37	37.72	77.59	51.04	16.00	67.51	58.35
71.21	102.70	20.38	87.57	80.94	90.19	41.53	81.72	57.56	25.48	70.46	63.01
15.60	48.21	43.81	28.89	17.67	31.59	27.34	10.81	24.07	60.75	12.09	8.97
50.53	50.86	55.66	55.91	56.40	64.78	65.06	66.78	75.11	78.75	79.60	49.30

Table 18

Feed and Labor per Heifer

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Heifers per Farm)

Farm Number	14	11	7	16	8	21	6	12	2	10
1 Number of Heifers	7.1	4.8	6.2	10.3	10.4	10.6	4.9	.9	2.8	5.6
2 Man. Labor per Heifer	10	8	9	25	30	16	26	62	14	26
Concentrates										
Low Protein										
3 Farm Grains #	34	31	211	241	36	308	250	266	28	243
4 Bran #	3	13	48	6	---	107	17	126	---	11
5 Other #	2	---	---	---	---	50	14	6	130	51
6 Total #	39	44	259	246	36	465	281	398	158	305
High Protein										
7 Oil Meal #	1	4	14	1	---	89	21	81	---	43
8 Gluton #	---	---	---	---	---	---	---	---	---	---
9 Other #	---	---	10	---	---	30	16	46	---	15
10 Total #	1	4	32	1	---	119	37	127	---	58
Dry Roughage										
Low Protein										
11 Timothy #	---	---	25.9	---	---	---	---	---	---	---
12 Corn Stover #	---	---	---	---	---	---	---	---	---	---
13 Other #	---	---	---	---	---	---	---	---	---	---
14 Total #	---	---	25.9	---	---	---	---	---	---	---
High Protein										
15 Alfalfa #	---	---	---	---	---	---	---	---	---	---
16 Clover #	---	---	---	---	96	---	---	---	---	---
17 Mixed & Other #	1509	3757	1430	1437	1864	1486	1169	1567	1091	2791
18 Total #	1509	3757	1430	1437	1960	1486	1169	1567	1091	2791
Succulent Roughage										
19 Corn Silage #	1944	---	3261	2439	1243	1705	3047	1769	2293	2861
20 Other #	---	---	---	---	---	---	913	---	---	---
21 Total #	1944	---	3261	2439	1243	1705	3960	1769	2293	2861
22 Straw #	912	---	289	529	329	308	426	288	491	430
23 Mineral Food #	---	---	---	---	---	---	4	2	2	2
24 Salt #	23	8	15	13	12	17	7	18	17	13
25 Skim Milk	---	---	---	114	777	88	---	---	---	---
26 Whole Milk #	---	---	---	62	---	---	---	---	---	---
27 Pasture Days	165	126	155	158	191	136	198	186	169	177

Table 18

Food and Labor per Hoifor

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Heifers per Farm)

Table 19

Cost of Calves per Head

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Calves per Farm)

Farm Number	19	10	14	8	11	3	16	1	17	2	4
Number of Calves	6.61	11.17	7.00	10.23	3.42	6.98	.9.81	8.65	6.42	4.39	11.49
Labor	6.44	5.45	6.71	11.86	8.41	8.36	14.44	10.20	4.96	4.23	10.37
Man Labor Cost											
Horse Work Cost	27.96	28.24	26.26	24.29	31.51	29.17	22.34	27.81	34.92	29.50	31.66
Feed Cost											
Pasture	2.73	1.54	3.66	2.14	4.44	4.09	2.57	2.79	2.56	3.86	3.20
Depreciation											
Interest	1.68	.73	1.28	1.23	1.33	.89	1.36	1.24	.28	.97	2.16
Taxes & Insurance	.10	.15	.16	.11	.11	.12	.19	.21	.38	.11	.16
Real Estate	1.62	4.75	1.40	3.98	1.60	2.14	1.81	2.31	3.54	9.33	5.46
Equipment											
Veterinary & Medicine	.04			1.30							
Miscellaneous	.14	.06									
Overhead	1.86	.95	.35	.97	1.35	.60	1.42	.41	.91	.71	.41
Total Costs	42.57	41.87	41.16	44.61	49.19	45.37	44.54	46.69	48.70	50.41	55.01
Income											
Manure	4.76	3.58	2.36	4.30	8.33	4.30	1.43	3.47	1.01	1.54	3.84
Appreciation	38.18	23.55	40.28	36.00	40.21	42.51	52.99	44.80	60.64	71.92	98.95
Total Income	42.94	27.13	42.64	40.30	48.54	46.81	54.42	48.27	61.65	73.46	102.79
Net Profit per Calf	+.37	-14.74	+1.48	-4.31	-.65	+1.44	+2.88	+1.58	+12.95	+23.05	+47.78
Net Cost per Calf	37.81	38.29	38.80	40.31	40.86	41.07	43.11	43.22	47.69	48.87	51.17

Table 19

Cost of Calves per Head

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Calves per Farm)

Form Number	7	15	6	18	5	21	13	20	12	9	AV.
Number of Calves	7.48	7.09	8.36	7.31	5.56	14.03	6.97	14.20	1.29	8.07	7.93
Labor	8.58	15.70	12.70	10.15	12.83	7.88	14.16	12.65	24.70	10.00	10.13
Man Labor Cost	.07	-----	-----	.08	-----	-----	-----	-----	-----	.07	.03
Horse Work Cost	41.38	40.51	37.27	49.57	38.40	58.49	41.41	56.90	57.91	63.78	38.50
Feed Cost	2.45	.94	1.25	1.54	2.86	1.58	1.38	.18	1.98	2.37	2.19
Pasture	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Depreciation	3.45	1.63	4.62	2.77	1.31	2.79	4.44	1.93	-----	-----	-----
Interest	.30	.05	.62	.45	.21	.52	.48	.66	.35	.67	.215
Taxes & Insurance	1.79	1.55	6.66	1.99	9.71	3.60	7.22	6.83	5.82	1.63	.31
Real Estate	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	4.00
Equipment	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Veterinary & Medicine	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	.04
Miscellaneous	.75	1.24	1.05	1.26	1.93	1.44	.76	2.01	4.25	-----	1.30
Overhead	58.88	61.62	64.17	67.81	69.63	76.74	73.05	87.53	93.87	98.16	1.54
Total Costs	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	60.19
Income	5.08	2.60	2.51	5.20	4.86	5.67	1.72	5.18	7.85	3.63	3.83
Manure	69.23	41.39	78.35	58.90	106.11	115.11	84.65	110.91	43.50	119.42	69.88
Appreciation	74.31	43.99	80.86	64.10	110.97	120.78	86.37	116.09	51.35	123.05	73.71
Total Income	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Net Profit per Calf	+15.43	-17.63	+16.69	-3.71	+41.34	+44.04	+13.32	+28.56	-42.52	+24.89	+13.52
Net Cost per Calf	53.80	59.02	61.66	62.61	64.77	71.07	71.33	82.35	86.02	94.53	56.36

Table 2a

Feed and Labor per Calf

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Calves per Farm)

Farm Number	19	10	14	8	11	3	16	1	17	2
1 Number of Calves	6.6	11.2	7.0	10.2	3.4	7.0	9.8	8.7	6.4	4.4
2 Man Labor per Calf	24	20	25	44	31	31	54	38	18	16
Concentrates per Calf										
Low Protein										
3 Farm Grains #	115	317	275	47	62	195	182	233	71	267
4 Bran #	36	—	16	7	16	6	12	11	—	23
5 Other #	6	—	7	—	8	13	—	126	74	100
6 Total #	157	317	293	54	86	214	194	370	145	390
High Protein										
7 Oil Meal #	26	1	4	12	14	8	1	19	65	54
8 Gluten #	—	—	—	—	—	—	—	—	—	—
9 Other #	7	—	—	—	7	41	—	3	4	33
10 Total #	33	1	4	12	21	49	1	22	69	87
Dry Roughage										
Low Protein										
11 Timothy #	—	—	—	—	—	—	—	—	—	—
12 Corn Stover #	—	—	—	—	—	—	—	—	—	—
13 Other #	—	—	—	—	—	—	—	—	—	—
14 Total #	—	—	—	—	—	—	—	—	—	—
High Protein										
15 Alfalfa #	—	289	—	—	—	—	—	—	—	—
16 Clover #	—	56	—	98	—	1252	—	—	—	—
17 Mixed & Other #	829	1196	678	1059	625	411	632	470	1153	508
18 Total #	829	1541	678	1157	625	1663	632	470	1153	508
Succulent Roughage										
19 Corn Silage #	1173	571	405	398	146	655	521	1156	576	63
20 Other #	—	—	—	—	—	109	—	—	—	—
21 Total #	1173	571	405	398	146	844	521	1156	576	63
Milk										
22 Whole Milk #	622	131	730	170	904	303	126	277	1121	371
23 Skim Milk #	—	580	—	2540	—	—	2331	—	—	—
24 Powdered Milk #	7	37	2	—	—	14	—	109	—	55
25 Straw #	447	881	403	375	470	947	503	351	651	455
26 Mineral Food #	—	—	—	—	4	1	—	—	1	—
27 Salt #	9	2	8	4	5	5	4	5	8	7
28 Pasture Days	116	62	147	86	178	164	103	111	103	154

Table 20

Food and Labor per Calf

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Calves per Farm)

	4	7	15	6	18	5	21	13	20	12	9	Av.
	11.5	7.5	7.1	8.4	7.3	5.6	14.0	7.0	14.2	1.3	8.1	7.9
	38	32	58	47	28	48	29	52	47	92	37	38
	323	353	143	325	206	268	257	291	309	656	319	242
	—	91	64	52	26	57	174	40	—	177	97	40
	—	35	45	80	25	130	76	40	—	9	33	36
	323	479	252	457	257	455	507	371	309	842	449	318
	—	52	15	24	30	29	84	17	14	129	25	25
	—	19	—	—	3	—	—	31	—	—	18	3
	—	24	15	14	8	16	34	1	—	24	4	10
	—	95	30	38	41	45	118	49	14	153	47	38
	—	—	—	—	—	—	—	517	—	—	—	22
	—	—	—	—	—	—	—	—	—	—	—	11
	234	—	—	—	—	259	—	—	—	—	—	—
	234	—	—	—	—	259	—	517	—	—	—	25
	—	—	—	—	—	90	—	—	—	—	—	14
	—	—	—	—	—	—	—	—	—	—	—	15
	446	1311	1822	909	1527	946	1265	620	1798	2268	890	1016
	446	1311	1822	909	1527	1036	1265	620	1798	2268	890	1100
	—	1617	50	1657	377	397	321	862	919	1481	938	658
	—	—	—	212	—	—	—	—	—	—	—	19
	—	1617	50	1869	377	397	321	862	919	1481	938	677
	280	316	257	381	1589	487	920	479	757	746	1231	558
3917	2409	4300	779	—	—	3911	605	4362	—	2236	1775	23
—	—	—	30	40	54	—	214	—	62	14	26	24
563	521	275	719	493	676	429	1141	1280	767	670	642	25
—	—	—	3	—	2	2	—	—	2	1	1	26
5	6	3	1	6	1	5	8	12	11	9	6	27
128	98	38	50	62	114	63	55	7	79	95	88	28

Table 21

Cost of Bulls per Head

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Bulls)

Farm Number	19	11	17	6	1	14	10	16	4
1 Number of Bulls	.44	.76	1.00	.88	1.00	.50	1.00	1.00	1.00
Labor Cost									
2 Man Labor \$	12.12	21.93	16.20	22.70	20.25	27.14	24.77	42.32	29.09
3 Horse Work \$	—	—	—	—	—	2.80	—	—	.40
4 Food Cost \$	11.57	38.41	48.29	35.05	76.68	51.60	47.48	37.10	48.14
5 Pasture \$	—	6.05	—	4.49	—	—	4.70	5.70	2.45
6 Depreciation \$	—	—	—	—	—	—	—	2.64	—
7 Interest \$	4.68	1.09	5.50	10.16	7.84	8.80	8.25	8.25	8.80
8 Taxes & Insurance \$	.18	.71	1.36	2.07	.60	1.40	2.22	1.00	.79
9 Real Estate \$	13.18	1.05	4.48	9.84	3.27	8.44	10.84	3.00	13.92
10 Miscellaneous \$	—	1.68	—	3.59	.73	1.10	1.65	3.14	15.25
11 Vet. & Med.	—	—	—	—	—	—	—	—	—
12 Overhead \$	5.59	2.97	3.76	2.07	2.19	1.62	4.09	4.69	5.83
13 Gross Costs \$	47.32	73.89	79.59	89.97	111.56	102.90	104.00	107.84	124.67
Income									
14 Manure \$	—	25.66	13.00	7.67	22.50	11.00	8.00	7.00	12.60
15 Appreciation \$	—	—	—	45.46	50.00	—	—	—	87.70
16 Bull Service \$	—	—	—	—	—	2.00	—	—	—
17 Net Cost per Bull	47.32	48.23	66.59	82.30	89.06	89.90	96.00	100.84	112.07

Table 21

Cost of Bulls per Head

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Bulls)

Table 22

Food and Labor per Bull

16 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Bulls)

Farm Number	19	11	17	6	1	14	10	16	4	20
1 Number of Bulls	.4	.3	1.0	.9	1.0	.5	1.0	1.0	1.0	1.5
2 Man Labor per Bull	45	61	60	84	75	100	92	157	108	99
Concentrates per Bull										
Low Protein										
3 Farm Grains #	—	105	—	324	1305	—	—	827	251	1714
4 Bran #	—	45	—	114	199	—	—	15	—	—
5 Other #	—	9	—	167	219	—	—	—	—	—
6 Total #	—	159	—	605	2223	—	—	842	251	1714
High Protein										
7 Oil Meal #	—	9	—	73	77	—	—	4	—	—
8 Gluton #	—	—	—	—	—	—	—	—	—	—
9 Other #	—	41	—	27	18	—	—	—	—	—
10 Total #	—	50	—	100	95	—	—	4	—	—
Dry Roughage										
Low Protein										
11 Timothy #	—	—	—	—	—	—	—	—	—	—
12 Corn Stover #	—	—	—	—	—	—	—	—	1901	—
13 Other #	—	—	—	—	—	—	—	—	—	—
14 Total #	—	—	—	—	—	—	—	—	1901	—
High Protein										
15 Alfalfa #	—	—	—	—	—	—	620	—	—	—
16 Clover #	—	—	—	—	—	—	330	—	—	952
17 Mixed & Other #	1205	3311	5361	2441	2504	5096	4205	2547	3553	3657
18 Total #	1205	3311	5361	2441	2504	5096	5155	2547	3553	4609
Succulent Roughage										
19 Corn Silago #	1286	4770	4400	1341	6025	6740	2035	2127	4407	3617
20 Other #	—	—	—	—	—	—	400	—	—	—
21 Total #	1286	4770	4400	1341	6025	6740	2565	2127	4407	3617
22 Whole Milk #	—	—	—	—	—	—	—	—	—	—
23 Straw #	323	876	1303	1700	579	1542	2231	894	2784	1464
24 Mineral Food #	—	17	5	—	1	—	—	—	6	—
25 Salt #	30	17	36	9	13	20	10	10	24	25
26 Pasture Days	59	121	35	90	28	—	94	114	48	—

Table 22

Food and Labor per Bull

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Bulls)

	7	8	12	16	5	15	9	21	Av.
.6	1.0	.4	.6	.9	.5	1.2	.6	.8	1
53	110	70	189	119	132	89	140	101	2
1743	1002	1668	1100	314	729	516	890	740	3
457	---	7	73	66	371	250	567	103	4
222	---	---	49	850	202	103	217	109	5
2422	1002	1675	1222	1230	1302	869	1682	952	6
259	---	61	130	16	65	63	300	48	7
74	---	---	21	---	---	51	---	8	8
5	---	---	8	---	---	17	166	13	9
338	---	61	159	16	65	131	466	69	10
241	---	---	---	---	---	---	---	9	11
---	---	---	---	---	---	---	---	129	12
---	---	---	---	3374	---	---	---	195	13
241	---	---	---	3374	---	---	---	333	14
---	---	---	---	---	---	---	---	42	15
---	412	---	---	---	---	---	---	145	16
4036	3386	6409	4021	3517	4333	4099	5257	3740	17
4086	3798	6409	4021	3517	4333	4099	5257	3927	18
4483	2603	---	1667	1730	---	5291	948	3279	19
---	---	---	---	---	---	---	---	32	20
4483	2603	---	1667	1730	---	5291	948	3311	21
---	---	---	381	---	---	---	---	16	22
866	852	980	1235	1433	---	2274	1864	1423	23
---	---	---	1	8	---	1	9	3	24
21	16	27	---	5	14	27	28	19	25
---	127	---	83	24	88	---	67	56	26

DR. 1927-28

Table 23

Cost of Producing 100 Pounds of Pork

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Producing 100 Pounds of Pork)

Farm Number	11	13	1	17	9	18	7	19
1 Pounds Pork Produced	1024	1470	1956	10408	3420	965	9208	1276
Cost Items								
2 Man Labor \$	2.87	2.34	2.26	.63	1.22	4.06	.74	2.77
3 Horse Labor \$	.31	.02	.20	.06	.02	.23	.04	.18
4 Food Cost \$	4.59	7.83	8.15	9.46	9.20	6.44	10.61	7.35
5 Pasture \$	----	----	----	----	----	----	.06	.13
6 Interest \$	.07	.25	.15	.18	.15	.23	.33	.42
7 Taxes & Insurance \$	.04	.06	.03	.04	.10	.05	.06	.08
8 Real Estate \$	.32	.43	.06	.28	.34	.11	.16	.57
9 Equipment	.05	.01	.03	----	.17	.21	.03	.01
10 Vet. & Med. \$	----	----	----	----	----	----	----	----
11 Miscellaneous \$	.69	.12	.16	.66	.13	.11	.50	.70
12 Overhead \$	.49	.18	.19	.25	.20	.41	.10	.87
13 Gross Costs \$	9.43	11.24	11.25	11.56	11.53	11.85	12.65	13.08
Income								
14 Increase \$	8.08	7.40	8.16	9.88	9.69	6.58	7.38	9.79
15 Manure \$	----	----	----	.10	.04	----	----	----
16 Other \$	----	----	----	----	----	----	.11	----
17 Total Income \$	8.08	7.40	8.16	9.98	9.73	6.58	7.49	9.79
18 Profit per 100# Pork \$	-1.35	-3.04	-3.09	-1.58	-1.80	-5.27	-5.16	-3.29
19 Net Cost 100# Pork \$	9.43	11.24	11.25	11.56	11.49	11.85	12.54	13.08

Table 23

Cost of Producing 100 Pounds of Pork

13 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Producing 100 Pounds of Pork)

Table 24

Food Required per 100 Pounds Pork Produced

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Producing 100 Pounds of Pork)

Farm Number	11	13	1	17	9	10	7	19
1 Pounds Pork Produced Concentrates	1024	1470	1956	10408	3420	965	9288	1276
2 Corn #	146.5	88.8	397.7	110.6	143.4	65.6	254.7	47.0
3 Oats #	15.5	94.7	22.2	70.3	38.9	151.2	35.3	167.0
4 Barley #	15.5	181.2	22.2	101.4	71.5	79.5	28.4	82.7
5 Bran & Middlings #	68.4	39.1	97.1	85.5	64.6	32.6	32.2	90.1
6 Other #	—	—	5.1	1.9	2.9	5.9	34.9	—
7 Total #	245.9	403.8	544.3	369.7	321.3	334.8	305.5	306.8
Roughages								
8 Protein Hays #	—	—	—	1.0	—	—	—	—
9 Other Hays #	—	—	—	—	—	—	—	—
10 Other Dry #	73.1	130.1	5.1	27.4	33.9	43.2	12.1	211.8
11 Succulent #	—	—	—	—	—	—	—	—
12 Total #	73.1	133.1	5.1	28.4	33.9	43.2	12.1	211.8
13 Wholenilk #	—	—	—	—	—	—	—	—
14 Skim Milk #	—	—	—	—	242.1	10.3	1107.0	—
15 Powdered Milk #	—	—	—	—	90.6	2.6	—	—
16 Whey #	—	—	—	1209.7	—	—	—	—
17 Mineral Food #	.6	—	.05	.1	—	—	2.8	—
18 Salt #	.6	—	—	.6	.5	—	.3	.7
19 Charcoal #	—	—	—	.2	—	—	—	—

Table 24

Feed Required per 100 Pounds Pork Produced

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost of Producing 100 Pounds of Pork)

16	20	21	4	10	12	14	2	8	15	Avg.
2300	720	1509	3205	614	810	850	160	414	140	2252 1
249.9	---	105.2	91.9	---	290.5	107.3	334.3	---	437.2	159.7 2
66.3	---	98.0	89.0	281.4	142.5	32.0	208.1	9.7	100.0	61.3 3
117.9	---	4.1	19.8	100.6	35.9	317.4	654.4	588.9	77.1	82.6 4
21.9	---	7.5	---	---	10.2	176.4	176.4	---	200.0	52.5 5
---	---	6.0	---	18.7	6.7	---	---	19.3	17.1	9.7 6
456.0	---	220.8	200.7	400.7	485.8	633.1	1373.2	617.9	831.4	365.8 7
---	---	---	---	---	---	---	---	---	---	.2 8
---	---	---	---	---	---	---	---	---	---	---
45.1	54.2	13.3	146.6	244.8	46.2	81.5	170.0	126.8	---	51.3 10
41.3	---	---	---	---	---	---	---	---	---	6.8 11
86.4	54.2	13.3	146.6	244.8	46.2	81.5	170.0	126.8	---	58.3 12
---	---	---	---	---	---	---	---	---	7.6	13
529.9	1894.6	1271.4	1966.0	807.8	---	---	---	5284.5	11203.6	645.9 14
---	---	---	---	---	---	---	---	---	---	.1 15
---	---	---	---	---	1853.7	---	---	---	---	347.7 16
---	---	---	.2	---	---	---	---	---	---	.7 17
---	---	.3	1.1	---	---	---	---	---	---	.4 18
---	---	---	---	---	---	---	---	17.9	---	.1 19

Table 25.

Cost of Keeping a Horse for One Year

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Cost of Horse Work per Hour)

Farm Number	21	9	19	4	11	13	7	17	8	14
Number of Horses	4.09	2.08	2.90	4.0	2.0	4.46	4.0	3.0	3.36	3.12
Crop Acres per Horse										
Man Labor	36.57	20.88	18.09	31.62	25.14	16.42	15.01	16.91	16.53	
Feed	47.58	50.22	53.18	52.95	40.45	67.91	47.47	52.40	53.46	
Pasture	3.53	5.89	3.87	7.40	4.55	2.24	6.68	6.92	5.06	
Depreciation	1.22	—	10.34	8.75	10.00	8.97	10.00	5.00	2.98	5.13
Interest	5.68	5.82	5.03	6.01	5.91	3.20	5.91	2.80	6.34	5.56
Taxes & Insurance	1.65	1.18	0.85	0.65	1.17	0.44	1.76	0.49	1.11	0.35
Real Estate	7.61	22.74	6.93	9.77	2.34	6.14	2.74	7.57	7.81	6.43
Equipment	6.86	5.69	4.58	3.70	5.20	2.75	8.06	3.39	5.76	4.05
Veterinary & Medicine	1.47	—	0.53	—	—	—	—	—	10	—
Miscellaneous	0.45	3.96	1.76	—	0.21	—	1.86	0.53	0.59	0.59
Gross Costs	77.59	131.07	105.01	84.02	94.80	91.65	116.90	88.94	100.92	95.16
Credit										
Manure	11.00	14.06	16.29	4.72	13.50	7.62	13.00	10.12	8.81	
Appreciation	—	15.22	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	—	—	
Net Costs	66.59	105.79	88.72	79.30	81.30	84.03	105.90	75.94	90.80	86.35
Hours Worked per Horse	805.7	1139.6	887.3	782.6	744.7	716.7	844.0	562.0	672.5	615.2
Cost per Hour, \$	8.3	9.1	10.0	10.1	10.9	11.7	12.3	13.5	13.5	14.0

Table 25

Cost of Keeping a Horse for One Year

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Cost of Horse Work per Hour)

Farm Number	5	12	2	1	6	18	3	16	20	20	15	10	Avg.
Number of Horses	2.0	3.0	3.0	4.0	2.0	2.0	2.0	4.83	6.0	2.11	2.62	3.17	
Crop Acres per Horse													33.04
Men Labor	39.32	19.98	20.03	19.25	19.57	23.69	32.60	25.60	31.29	32.60	16.18	23.04	
Feed	65.65	52.24	51.34	60.80	22.56	46.80	63.11	33.05	80.35	47.42	52.41	50.02	
Pasture	4.95	5.33	5.10	4.15	7.92	7.45	2.20	7.93	1.47	7.53	4.98	4.92	
Depreciation	20.00	6.67	10.00	10.00	20.00	17.50	31.05	8.35	11.85	9.54	10.30		
Interest	10.45	3.58	4.58	3.16	2.48	2.20	7.08	5.75	4.90	3.19	2.25	4.66	
Taxes & Insurance	1.98	.47	.85	.71	1.53	.66	1.18	1.21	2.52	.28	1.35	1.12	
Real Estate	8.64	3.79	15.27	2.69	12.72	5.39	9.41	5.62	16.19	4.96	5.87	8.14	
Equipment	7.18	5.26	6.45	1.98	3.21	3.91	4.36	2.52	6.42	6.03	.54	4.69	
Veterinary & Medicinal	1.43	.42	1.58	—	—	—	—	—	—	—	—	—	
Miscellaneous	—	1.08	2.28	—	5.55	—	—	—	—	—	—	—	
Gross Costs	159.60	98.82	117.48	102.74	85.54	110.10	138.12	116.22	151.81	114.82	93.12	108.20	
Credit													
Manure	13.50	6.75	8.25	15.00	6.98	9.50	12.00	5.74	12.50	2.98	12.21	10.27	
Appreciation	—	—	—	—	—	—	—	—	—	—	—	.41	
Other	—	—	—	—	—	—	—	—	—	—	—	—	
Net Costs	146.10	92.07	109.23	87.74	78.56	100.60	126.12	110.48	139.31	111.84	80.91	97.52	
Hours Worked													
per Horse	1040.2	634.3	736.3	589.0	496.0	632.0	740.0	639.0	797.6	631.7	357.6	716.9	
Cost per Hour, \$	14.0	14.5	14.8	14.9	15.8	15.9	17.0	17.3	17.4	17.7	22.6	13.6	

Table 26

Food and Labor per Horse

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Cost of Horse Work per Hour)

Farm Number	21	9	19	4	11	13	7	17	8	14
1 Number of Horses	4.1	2.1	2.9	4.0	2.0	4.5	4.0	3.0	3.4	3.1
2 Man Labor per Horse	73	135	77	67	117	93	61	56	63	61
Concentrates										
Low Protein										
3 Farm Grains #	514	932	1292	647	364	781	1934	1106	1476	1718
4 Bran #	11	33	---	---	---	---	164	---	---	---
5 Other #	---	75	---	59	---	42	40	---	---	108
6 Total #	525	1040	1292	906	364	823	2138	1106	1476	1826
High Protein										
7 Oil Meal #	---	7	---	---	---	---	---	---	---	---
8 Gluten #	---	---	---	---	---	---	55	---	---	---
9 Other #	---	8	---	---	---	---	55	---	---	---
10 Total #	---	15	---	---	---	---	55	---	---	---
Dry Roughage										
Low Protein										
11 Timothy #	---	---	---	---	---	1992	2550	---	---	---
12 Corn Stover #	---	---	---	955	---	---	---	---	---	---
13 Other #	---	---	---	---	---	---	---	---	---	---
14 Total #	---	---	---	955	---	1992	2650	---	---	---
High Protein										
15 Alfalfa #	---	---	---	---	---	---	---	---	---	---
16 Clover #	---	---	---	---	---	---	---	---	---	---
17 Mixed & Other #	2565	3620	3719	1249	3830	1831	2780	3832	4125	3412
18 Total #	2565	3620	3719	1249	3830	1831	2780	3832	4125	3412
Succulent Roughage										
19 Corn Silage #	---	---	---	---	---	---	---	---	---	164
20 Other #	---	---	---	---	---	---	---	---	---	164
21 Total #	---	---	---	---	---	---	---	---	---	---
22 Skim Milk #	---	---	---	---	---	---	---	---	---	---
23 Straw #	1942	1442	1778	2963	1137	1778	669	1438	847	1303
24 Salt #	27	29	30	28	16	30	27	38	14	25
25 Pasture Days	76	71	118	77	148	91	90	134	138	101
26 Cost Horse Work per Hour, \$	8.3	9.1	10.0	10.1	10.9	11.7	12.3	13.5	13.5	14.0

Table 26

Food and Labor por Horse

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Cost of Horse Work per Hour)

Table 27

Poultry Costs per Farm Flock

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Profit per Poultry Flock)

Farm Number	10	1	17	19	18	21	8	14
1 Number of Poultry	224	61	123	44	66	50	95	88
Cost Items								
2 Man Labor \$	77.08	44.82	76.07	28.35	59.74	19.17	72.90	54.68
3 Horse Work \$	—	2.38	—	—	.32	—	—	—
4 Feed \$	303.97	51.31	168.85	66.23	96.57	23.85	184.02	110.75
5 Depreciation \$	—	—	—	—	2.37	—	—	—
6 Interest	9.44	4.71	6.80	3.35	3.25	2.42	8.44	4.35
7 Taxes & Insurance \$	.26	.14	.04	.13	.16	.27	.35	.27
8 Real Estate \$	32.16	21.04	34.25	8.30	6.27	16.44	20.20	14.11
9 Equipment \$	10.21	1.63	3.77	.54	.71	3.93	.18	3.41
10 Vet. & Med. \$	—	—	5.50	—	—	—	—	—
11 Other Costs \$	.71	—	3.66	—	—	—	—	—
12 Overhead \$	11.13	5.06	17.88	2.81	6.75	2.87	5.82	2.51
13 Gross Cost \$	444.96	131.89	317.62	109.71	176.14	68.95	291.91	190.08
Income Items								
14 Eggs Sold \$	425.63	52.29	110.85	11.61	123.31	33.72	204.01	118.13
15 Eggs Used \$	53.76	40.56	113.75	24.24	60.00	19.37	17.55	33.75
16 Increase \$	56.36	124.53	161.53	66.30	—	13.15	54.96	26.11
17 Manure \$	—	3.00	10.00	3.50	2.00	1.50	8.00	2.50
18 Total Income \$	535.80	220.38	396.13	119.65	185.31	67.74	284.52	180.49
19 Net Profit on Flock \$	90.84	88.49	78.51	9.94	9.17	-1.21	-7.39	-9.59
20 Net Cost of Flock \$	444.96	131.89	317.62	106.22	174.14	67.45	283.91	187.58
21 No. Doz. Eggs Prod.	1692	355	859	150	608	200	848	593
22 No. Doz. Eggs Sold	1501	199	422	49	408	125	781	458

Table 27

Poultry Costs per Farm Flock

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Profit per Poultry Flock)

13	15	6	7	20	2	9	16	3	4	Avg.
68	215	37	50	73	19	77	135	63	94	1
91.26	204.93	24.23	34.90	43.67	40.16	47.18	204.32	22.95	179.55	73.66
----	4.34	----	.26	----	.67	1.64	2.07	.68	.30	.70
148.59	594.32	49.01	111.69	169.45	40.98	208.43	220.05	105.23	71.85	151.04
----	----	----	----	----	45.01	----	53.53	----	5.61	5
6.54	13.05	2.82	2.16	3.23	1.10	3.46	8.55	2.69	6.79	5.19
.11	1.73	.21	.09	.25	.02	.53	.20	.14	.03	.32
23.38	59.73	32.09	17.22	32.82	22.22	40.76	34.07	21.28	10.04	24.04
1.53	19.20	----	.06	.07	1.90	7.87	12.11	3.10	2.16	4.02
----	----	----	----	----	1.00	.25	2.10	----	----	.49
2.01	14.53	----	----	----	----	.58	5.30	----	----	1.48
8.60	20.85	2.54	2.99	12.60	7.44	13.41	20.88	5.94	4.01	8.56
282.02	932.68	110.90	169.37	262.09	115.49	369.12	517.65	215.54	274.73	276.71
166.97	743.92	19.92	69.96	118.23	15.73	212.82	30.75	36.54	9.13	139.09
45.90	65.68	40.50	43.00	53.02	15.33	55.00	59.92	13.80	63.02	45.50
51.42	91.16	15.00	10.10	30.63	18.83	3.75	263.98	----	4.74	55.91
4.00	4.50	1.50	8.00	9.00	2.25	----	1.88	4.00	2.00	3.76
268.29	905.26	76.92	131.06	211.68	52.14	271.57	356.53	54.42	78.89	244.26
-13.73	-27.42	-33.98	-30.31	-50.41	-63.35	-97.55	-161.12	-161.12	-195.04	-32.45
278.02	928.18	109.40	161.37	253.09	113.24	369.12	515.77	211.54	272.73	272.95
784	2775	242	450	660	149	1064	324	202	313	682
614	2549	80	278	453	76	844	110	147	39	507

Table 28

Feed and Labor per Farm Flock

18 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Profit per Poultry Flock)

Farm Number	10	1	17	19	18	21	8	14	13
1 Size of Flock Concentrates	234	61	123	44	66	50	95	88	68
2 Corn #	100	860	1722	470	1099	200	2847	1120	2378
3 Oats #	4131	244	1600	2092	1783	1000	2380	3384	619
4 Barley #	2539	429	611	625	212	---	2716	565	1241
5 Wheat #	200	---	---	---	100	---	---	---	750
6 Chick Feed #	6240	400	3150	234	1245	---	154	130	260
7 Chick Mash #	---	---	---	---	---	---	---	---	---
8 Other #	300	565	250	180	760	50	690	718	1301
9 Total #	13510	2518	7333	3601	5199	1250	8787	5925	6549
10 Skim Milk #	300	---	---	---	---	540	4812	---	360
11 Powdered Milk #	---	---	---	---	---	---	---	---	100
12 Milk #	---	---	---	---	---	---	---	---	---
13 Salt #	---	---	---	---	7	---	2	---	6
14 Straw #	4802	368	1354	491	1052	---	943	1210	3903

Table 28

Food and Labor per Farm Flock

18 Farms in Barron County, Wisconsin, 1927-28.

(Farms Ranked in Order of Net Profit per Poultry Flock)

15	6	7	20	2	9	16	3	4	Average 100 Hoad
215	37	50	73	19	77	135	63	94	100.00 1
2377	362	2126	1020	375	935	980	300	1997	1334.9 2
2076	1124	2243	1376	303	1672	1982	810	100	1819.5 3
5024	—	457	702	200	100	2299	1277	1377	1276.5 4
2233	—	—	—	100	100	—	366	—	240.8 5
1085	730	100	1506	615	2940	4025	1495	43	1527.1 6
—	—	—	—	—	—	—	—	—	— 7
1964	287	431	1500	235	1460	417	705	175	750.4 8
14759	2523	5357	6104	1033	7207	9703	4953	3692	6949.2 9
10685	992	3892	7412	—	3359	3050	—	560	2428.5 10
—	—	—	—	—	60	—	—	—	10.0 11
—	—	—	—	—	620	—	—	—	38.0 12
14	—	6	18	1	10	5	—	—	4.3 13
812	462	590	2315	374	1520	3119	1296	1041	1662.8 14

Classification of Farm Areas

The average size of these 21 Barron County farms was 117 acres. 2.84 acres were in farmstead, 7.24 acres were in rotation pasture, 43.77 acres were in woods and permanent pasture, .69 acres were waste land, and 62.46 acres were in crops.

The principal crops grown in this area were corn, oats, barley, and hay. These four crops accounted for 90 per cent of the crop area. Such cash crops as potatoes and canning peas accounted for most of the remaining crop land.

Sixty two per cent of the farm area was improved land, that is, crop land and rotation pasture. The variation in the proportion of improved land on these farms was from 33.09 per cent on Farm 11 to 83.41 per cent on Farm 14 (Table 29).

The acres of feed crops per unit of livestock is an indication of how heavily the farms were stocked. Farms 5 and 6 were the most heavily stocked, and farms 7 and 21 were the least heavily stocked. As a rule, the more heavily stocked farms had the greater expense for purchased feeds, because there were not enough feed crops on such farms to furnish all of the food for the stock raised.

Corn Silage

Corn was grown on 23 per cent of the crop land, or an average of 14 acres per farm. Ninety per cent of the corn acreage, or 12.14 acres, was put into the silo. The variation in the acres of corn grown for silage was from 4.6 acres on Farm 12, to 35.7 acres on Farm 20.

The average yield per acre of corn silage was 5.6 tons. This yield was low, due to a wet, cold spring which was unfavorable for corn production. The range in yields per acre was from 3.07 tons on Farm 7 to 9.74 tons on Farm 9 (Table 30). As a rule, the farms having the higher yields, had the lower costs per ton. This was because the expense of putting in and caring for a poor

yield of corn was almost as great as the expense of putting in and caring for a good yield of corn. The higher yielding fields had their expenses shared by more tons of silage than the poor yielding fields, which made the cost per ton less.

The average time required to plant, cultivate, and harvest an acre of corn silage was 23.6 man hours, 38.4 horse hours, and 1.6 tractor hours (Table 30). As would be expected, farms having no tractors required more hours of man labor and horse work to produce an acre of corn silage than did farms using tractors. Tractor power, although more expensive than horse power, made possible a considerable saving in man labor due to the shorter time required to do the field work. The saving of man labor in the production of corn silage was 7.6 hours per acre on those farms using tractors over those farms using horses alone.

The net cost of producing an acre of corn silage, after making a deduction for pasture and other credits was \$33.26. The average yield obtained was 5.6 tons, so the cost per ton amounted to \$5.94. This cost was higher than it would be for most years because of the low yields obtained by the farmers for the year of this study.

The principal items of cost per acre were for man labor, horse work, tractor power, interest, equipment, and manure. Those six costs composed 80 per cent of the gross costs. A summary of expense and credit items follows:-

Costs of Corn Silage per Acre

Man Labor -----	\$6.36
Horse Work -----	5.25
Tractor Power -----	1.68
Interest -----	4.68
Equipment -----	1.94
Manure -----	7.10
All Other -----	6.88
Gross Costs -----	\$33.89
Less Pasture & Other Credits .63	
Net Cost Silage per Acre -----	\$33.26
Net Cost Silage per Ton -----	\$5.94

The variation in the costs per ton of producing corn silage was from \$3.83 on Farm 14 to \$10.52 on Farm 5. The low cost per ton (\$3.83) on Farm 14 was caused primarily by the high yield of silage obtained. The high cost per ton

(\\$10.52) on Farm 5 was caused by a low yield per acre along with a very high cost for man labor and horse work. The 13 farms with yields higher than average, produced corn silage at a cost of \\$4.79 per ton. The 8 farms with yields less than average, however, had costs of \\$7.71 per ton. This shows the importance of high production in the reduction of silage costs.

Potatoes

Potatoes were produced on 15 of the 21 farms. The acreage in potatoes varied from .24 acres on Farm 18 to 12.4 acres on Farm 13, - the average being 3.5 acres per farm.

The yield on those 15 farms averaged 100 bushels to the acre. The variation in yields was from 36.8 bushels per acre on Farm 10 to 193 bushels per acre on Farm 5.

62.8 hours of man labor, 53.1 hours of horse work, and .5 hours of tractor power were required for each acre of potatoes produced (Table 31). The variation in the man labor required was from 20.2 hours on Farm 1 to 98.4 hours on Farm 12. The variation in the amount of horse work required was from 11.7 hours on Farm 10 to 79.3 hours on Farm 5. As was the case in the production of corn silage, the farms having tractors required less man labor than did those not having tractors. The use of the tractor apparently resulted in a saving of 15.8 hours of man labor per acre of potatoes.

The cost per acre of producing potatoes was \\$50.88 (Table 31). The principal items of cost were man labor, horse work, interest, equipment, seed and manure. These six items amounted to 87 per cent of the total costs.

A summary of the main items of cost follows:-

Costs of Producing Potatoes

Man Labor -----	\$16.96
Horse Work -----	7.46
Interest -----	4.27
Equipment -----	3.31
Seed -----	8.26
Manure -----	4.12
All Other Costs -----	6.50
Total Costs -----	<u>\\$50.88</u>

The variation in the cost per bushel was from 32.9 cents on Farm 2 to \$1.16 on Farm 4. The low cost on Farm 2 was due primarily to the high yield of 192.9 bushels per acre. The high cost on Farm 4 was caused partly by the low yield per acre of 37.5 bushels and partly by the high equipment charge of \$13.67 per acre. Farms 19, 12, 17, and 16 had very high man labor costs.

In general, costs per bushel were in inverse proportion to the yields, that is, high yields meant low costs and low yields meant high costs. For example, the 9 farms in this group having more than average yields produced potatoes at a cost of 42 cents per bushel. Those farms having less than average yields, produced potatoes at a cost of 82 cents per bushel. The importance of yields in reducing costs is obvious.

Oats

These Barron County farms had an average of 15.6 acres in oats. This was about 25 per cent of their total crop area. The variation in the acreages in oats was from 5.0 acres on Farm 15 to 41.7 acres on Farm 7.

The average yield of oats was 37.2 bushels per acre. The range in yields was from 18.2 bushels on Farm 16 to 61.5 bushels on Farm 1.

The production of an acre of oats required 12.4 hours of man labor, 16.7 hours of horse work, and 1.27 hours of tractor power. The variation in the man labor required was from 5.2 hours on Farm 20 to 27.3 hours on Farm 5. The use of a tractor in oat production resulted in a saving of 2.5 hours of man labor per acre.

The cost of producing oats per acre, after deducting credits for straw and pasture, was \$19.61. The principal items of cost were:- (Table 32).

Costs of Producing Oats

Man Labor - - - - -	\$3.35
Horse Work - - - - -	2.16
Tractor Power - - - - -	1.28
Interest - - - - -	4.75
Equipment - - - - -	1.35
Threshing - - - - -	1.12
Manure & Fertilizer - - - - -	3.49
All Other Costs - - - - -	<u>5.11</u>
Gross Costs	\$22.61
Less Credits for Pasture & Straw - -	\$3.00
Net Cost per Acre - - - - -	\$19.61
Net Cost per Bushel - - - - -	\$.53

The average cost per bushel was 53 cents. The range in cost was from 32 cents on Farm 14 to 85.8 cents on Farm 21. In general, the farms having the higher yields had the lower costs per bushel.

Barley

Barley was produced on 17 of the 21 farms. These 17 farms had an average of 8.4 acres of barley, which was about half the acreage these farms had of oats. The smallest acreage of barley was 1.7 acres on Farm 11, and the largest was 18.8 acres on Farm 20.

The labor required for the production of an acre of barley was 15.1 hours of man labor, 19.8 hours of horse work, and .9 hours of tractor power.

The average yield per acre of barley was 31.8 bushels. The range in yields was from 15.6 bushels on Farm 7 to 49.5 bushels on Farm 3.

About one third more feed per acre was obtained from barley than from oats, when figured at the average yields obtained on these Barron County farms. Barley was also a good substitute for corn in the production of pork.

The cost per acre of producing barley, after deducting credits for straw and pasture, was \$23.13. The variation in cost per acre was from \$16.73 on Farm 7 to \$34.39 on Farm 19. The low cost on Farm 7 was due to the small amounts of man labor, horse work, and manure used. The highest cost was on Farm 19, which used almost double the usual amounts of man labor and horse work, and had more than average costs for equipment, thrashing, manure, and overhead charges.

The principal items of costs and credits in the production of an acre of barley were:-

Costs of Producing Barley

Man Labor - - - - -	\$4.08
Horse Work - - - - -	2.85
Interest - - - - -	4.67
Equipment - - - - -	1.46
Manure - - - - -	5.34
Overhead - - - - -	2.16
All Other - - - - -	<u>5.47</u>
Gross Costs per Acre	\$26.03
Less Credits for Straw & Pasture	<u>2.90</u>
Net Cost per Acre	\$23.13
Net Cost per Bushel	.73

The average cost per bushel was 73 cents. The range in costs per bushel was from 41.1 cents on Farm 3 to \$1.12 on Farm 2. The low cost on Farm 3 was the result of the yield per acre, which was the highest obtained on any of these farms. The high cost on Farm 2 was caused by a yield one third lower than average, and a net cost per acre 11 per cent higher than average.

The two factors determining the cost per bushel were the yield per acre and the operating costs per acre. Those farms with low operating costs and high yields had the lower per bushel costs. It is possible, however, to get high yields at such high operating costs as to make production unprofitable. Generally, however, high yields are not the result of greatly increased costs per acre.

Mixed Hay

Tame hay was produced on all of these farms, the average acreage being 19.2. The acreages found on the different farms ranged from 9.6 acres on Farm 1 to 49.5 acres on Farm 7.

It took an average of 9.1 hours of man labor and 11.4 hours of horse work to produce an acre of mixed hay. The amount of man labor required per acre ranged from 4.2 hours on Farm 3 to 14.2 hours on Farm 11. The variation in the amount of horse work required per acre was from 5.7 hours on Farm 6 to 17.2 hours on Farm 19 (Table 34).

The cost of producing an acre of mixed hay, after deducting credits for pasture, was \$17.76. The main items of cost and credit were:-

Costs of Producing an Acre of Mixed Hay

Man Labor -----	\$2.46
Horse Work -----	1.54
Interest -----	4.62
Equipment -----	1.24
Manure -----	5.87
All Other -----	2.68
Gross Costs per Acre	\$18.41
Less Credits -----	.65
Net Cost per Acre -----	\$17.76
Yield per Acre, tons -----	1.90
Net Cost per ton -----	\$9.24

The average cost of producing a ton of hay was \$9.24. The range in cost per ton was from \$4.57 on Farm 19 to \$15.43 on Farm 6. The cause of this variation was largely the differences in the yields obtained. Farm 19, which had the lowest cost per ton had a yield of 3.23 tons per acre, while Farm 6, which had the highest cost per ton, had a yield of but 1.02 tons per acre. The per acre costs were practically the same on each of these farms.

The importance of obtaining high yields per acre, providing this can be done at not too high a cost, cannot be overemphasized. Those farmers in this group who had more than average yields, produced hay at a cost of \$8.10 per ton, while those farmers with yield less than average had costs of \$11.90 per ton. Although high yields usually mean low costs per ton, this is not true if operating costs are abnormally high. Farm 20, for instance, had a yield 23 per cent higher than average, yet had a cost per ton of \$14.10. This was due to unusually high operating costs on this farm.

Table 29

Classification of Farm Area

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Total Acres per Farm)

Farm Number	20	7	8	21	4	16	6	13	17
1 Total Area	269.2	232.3	103.1	157.1	156.3	155.3	121.2	117.7	116.6
2 Farmstead	4.2	3.9	4.9	2.8	5.0	3.1	2.5	3.7	3.9
3 Rotation Pasture	91.8	23.7	—	6.2	—	—	—	—	15.3
4 Permanent Pasture	53.4	43.3	106.3	51.8	73.1	77.5	69.6	49.7	32.3
5 Waste	2.2	2.6	—	—	1.3	.3	—	2.1	—
6 Total Crop Acres	117.6	158.0	71.9	96.3	76.9	74.4	49.1	62.2	64.6
7 Corn Silage	35.7	30.6	9.4	13.3	9.1	14.4	7.3	11.3	15.4
8 Corn Grain	—	7.6	1.5	3.0	2.0	—	.5	—	4.0
9 Other Corn	—	4.9	—	1.2	3.0	—	.2	—	1.5
10 Sweet Corn	17.2	—	—	—	—	—	—	—	—
11 Oats	16.4	41.7	25.3	6.2	33.3	30.2	11.1	14.0	17.2
12 Oats & Barley	—	—	—	23.6	—	—	—	—	—
13 Barley	18.8	12.1	12.6	—	15.3	9.6	—	6.1	6.6
14 Potatoes	10.0	4.7	—	3.9	1.2	4.4	—	12.4	.6
15 Peas	—	—	—	—	—	—	18.2	—	—
16 Alfalfa	—	—	—	—	—	—	—	—	—
17 Clover	—	12.7	8.2	—	—	—	—	—	—
18 Mixed Hay	19.5	36.0	14.9	45.1	9.2	10.3	8.9	15.0	19.3
19 Other Crop Land	—	7.7	—	—	—	—	—	2.9	—
20 Per Cent Improved Land	79.34	80.25	41.94	67.03	52.37	49.09	42.57	55.98	71.87
21 Per Cent Improved Land in Food Crops	42.32	32.67	93.62	87.75	90.03	90.32	59.88	75.57	74.58
22 Food Crop Acres per Livestock Unit	1.70	4.57	2.01	2.68	1.81	1.92	1.42	2.32	1.91

Table 29

Classification of Farm Area

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Total Acres per Farm)

Table 30

Cost of Producing Corn Silage per Acre

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Ton)

Farm Number	14	11	4	17	1	12	10	3	9
1 Acres in Corn Silage	6.3	7.1	9.1	15.4	13.3	4.6	8.6	8.1	11.5
2 Yield per Acre	8.49	8.45	7.25	7.18	7.22	7.39	6.74	7.28	9.74
Labor per Acre									
3 Man Hours	25.0	32.8	23.5	23.6	15.6	25.3	23.9	21.1	46.0
4 Horse Hours	48.3	45.5	45.3	25.2	33.0	50.8	31.5	36.3	70.9
5 Tractor Hours	—	3.4	—	4.6	.2	—	3.0	2.7	3.2
Cost Items									
6 Man Labor	6.75	8.07	6.34	6.38	4.22	6.84	6.47	5.70	12.43
7 Horse Work	6.79	4.97	4.59	3.40	4.89	7.36	5.02	6.19	6.46
8 Tractor Power	—	.41	—	4.38	.18	—	2.39	3.94	3.52
9 Interest	3.03	2.75	6.05	4.13	4.95	4.40	3.30	5.66	6.87
10 Taxes & Insurance	1.22	.90	.90	1.71	1.24	1.10	1.06	1.43	1.75
11 Equipment	1.99	.94	1.02	2.04	1.57	3.25	2.17	3.71	2.35
12 Silo Filling	3.00	.54	1.66	2.25	.54	1.79	.71	.03	1.28
13 Seed	1.43	.61	.82	.58	.69	.70	.89	1.23	.70
14 Towing	.58	.34	.44	.41	.65	.39	.38	.46	.82
15 Manure	5.93	9.74	5.21	4.56	12.94	7.86	8.49	5.74	10.08
16 Overhead	1.04	3.31	2.31	4.63	3.36	2.64	2.50	1.83	4.19
17 Miscellaneous	—	—	—	—	3.68	—	—	—	—
18 Total Cost	32.56	33.38	29.34	34.47	30.65	36.33	33.33	36.77	50.53
Income Items									
19 Corn Silage	42.46	42.25	36.26	35.08	36.09	36.95	33.72	36.42	48.70
20 Pasture	—	—	—	—	—	—	—	—	—
21 Other	—	—	—	—	3.62	—	—	.61	1.21
22 Total Income	42.46	42.25	36.26	35.08	39.71	36.95	33.72	37.03	49.91
23 Net Profit per Acre	9.90	8.87	6.92	1.41	1.06	.62	.34	.26	-.62
24 Net Cost per Ton	3.03	3.95	4.05	4.00	4.05	4.92	4.95	4.96	5.06

Table 3C

Cost of Producing Corn Silage per Acre

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Ton)

15	8	16	6	21	13	7	19	20	2	10	5	Av.
7.9	9.4	14.4	7.3	13.3	11.8	30.6	8.3	35.7	12.1	14.0	5.3	12.1
5.82	7.87	5.14	6.58	4.44	4.96	3.07	5.10	4.54	3.43	3.34	5.47	5.6
22.4	29.4	20.3	15.4	24.4	36.6	16.1	35.7	17.7	18.0	15.8	64.1	23.6
37.6	33.9	39.2	20.5	50.3	48.6	25.1	66.9	38.1	33.1	16.5	70.8	38.4
.5	4.3	—	2.6	—	—	2.2	—	.5	1.0	5.1	—	1.63
6.07	7.14	5.40	4.16	6.59	9.87	4.36	9.66	4.73	5.06	4.28	17.34	6.36
6.65	4.58	6.70	3.24	4.15	5.70	3.09	6.69	6.65	4.91	3.75	11.07	5.25
.63	4.87	—	3.56	—	—	1.57	—	1.54	1.21	4.55	—	1.60
2.47	5.50	4.40	4.40	5.50	3.30	5.50	3.30	4.23	5.50	5.50	4.12	4.60
.94	1.18	1.04	.39	1.39	.70	1.22	.86	1.62	.97	1.86	.80	1.27
2.62	3.83	1.33	4.13	1.52	2.39	1.04	2.77	1.19	1.37	1.40	6.80	1.94
2.34	1.69	1.79	1.32	1.43	2.24	.55	.55	1.55	.03	.96	.81	1.34
.95	.73	.83	.92	.05	.79	.55	.57	.28	1.07	.93	.85	.73
.33	.43	.53	.27	.43	.33	.35	.60	.29	.37	.25	.55	.42
6.75	9.56	6.58	16.18	5.94	6.06	2.77	7.18	7.66	3.45	7.40	11.29	7.10
1.95	2.22	2.23	1.67	1.89	2.16	1.08	5.96	4.60	2.92	2.65	3.91	2.06
—	—	—	—	—	—	—	—	—	1.49	—	—	.26
31.70	41.73	30.99	40.74	29.69	33.54	22.08	38.14	34.39	29.15	33.61	57.54	33.89
29.11	39.36	25.69	32.88	22.18	24.79	15.36	25.90	22.69	17.15	16.72	27.36	28.02
—	—	—	—	1.03	—	—	—	—	.91	1.00	.28	.24
1.58	—	1.74	—	—	—	—	—	—	—	—	—	.39
30.69	39.36	27.43	33.91	22.18	24.79	15.36	25.90	23.60	18.15	17.00	27.36	28.65
-1.01	-2.37	-3.56	-6.03	-7.51	-8.75	-6.72	-12.24	-10.79	-11.00	-16.61	-30.18	-5.24
5.17	5.30	5.69	6.04	6.69	6.76	7.19	7.36	7.38	8.20	9.97	10.52	5.94

Table 31

Cost of Producing Potatoes per Acre

15 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Bushel)

Farm Number	2	5	3	7	19	18	14	1
1 Acres in Potatoes	1.4	8.6	4.7	4.7	3.9	.24	1.9	1.58
2 Yield per Acre, Bu.	192.9	193.0	127.6	106.3	141.0	104.2	105.3	57.0
Labor per Acre								
3 Man Hours	65.3	83.5	30.2	48.0	94.7	68.7	81.8	20.2
4 Horse Hours	74.2	79.5	38.5	60.6	54.2	43.7	56.3	18.7
5 Tractor Hours	---	---	1.1	---	---	---	---	---
Cost Items								
6 Man Labor \$	17.65	22.54	8.16	12.94	25.58	10.50	22.10	5.46
7 Horse Work \$	10.30	11.13	6.52	7.46	4.50	6.96	7.90	2.75
8 Tractor Power \$	---	---	1.54	---	---	---	---	---
9 Interest \$	5.50	4.13	4.13	5.50	3.30	3.21	3.04	4.94
10 Taxes & Insurance \$	.97	.80	1.00	.99	.86	1.08	1.23	1.23
11 Equipment \$	.33	5.84	6.72	3.53	.93	1.37	.61	.45
12 Seed \$	16.53	5.58	11.44	9.19	13.45	10.00	10.10	8.51
13 Manure \$	5.82	11.95	2.97	2.08	5.06	3.12	2.22	2.93
14 Miscellaneous \$	---	2.53	7.66	---	---	---	---	---
15 Overhead \$	6.34	4.71	2.63	2.23	10.10	3.64	1.54	1.99
16 Total Cost \$	63.44	69.21	52.85	44.72	64.58	47.96	48.74	28.26
Income								
17 Potatoes Produced \$	115.71	115.81	76.59	63.83	84.62	62.50	63.16	34.18
18 Net Profit per Acre \$	52.27	46.60	23.74	19.11	20.04	14.54	14.42	5.92
19 Net Cost per Bushel \$	32.9	35.9	41.4	42.0	45.8	46.0	46.3	49.6

Table 31

Cost of Producing Potatoes per Acre

15 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Bushel)

12	17	13	10	9	16	4	Av.
.33	.6	12.4	5.0	1.2	4.4	1.2	3.5
121.2	100.0	60.5	36.8	41.7	45.4	37.5	100.2
98.4	92.5	63.9	20.3	63.7	92.6	38.7	62.8
58.5	38.3	69.8	11.7	42.1	35.0	18.7	53.1
—	2.5	---	3.5	---	---	---	.5
26.61	24.98	17.26	5.48	17.21	25.62	10.47	16.96
8.54	5.18	8.18	2.65	3.83	6.05	1.90	7.46
—	2.38	---	3.10	---	---	---	.46
4.33	4.13	3.30	5.50	6.87	4.40	6.05	4.27
1.09	1.70	.70	1.82	1.75	1.04	.91	1.01
1.85	10.38	1.47	4.47	1.99	.39	13.67	3.31
13.09	6.40	6.81	5.38	9.60	8.73	4.00	8.26
3.66	1.90	2.75	.80	1.16	1.74	.81	4.12
—	—	—	—	—	—	—	1.23
4.64	7.78	2.77	2.50	3.96	3.73	4.76	3.00
64.03	64.83	43.24	31.70	46.37	51.70	43.37	50.08
72.73	60.00	36.29	22.08	25.00	27.27	22.50	60.10
8.70	-4.83	-6.95	-9.62	-21.37	-24.43	-37.96	9.22
52.8	64.8	71.5	86.1	111.0	113.8	115.6	.51

Table 32

Cost of Producing Oats per Acre

20 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Bushel)

(Indicates that Farm 10 is lowest in cost of production)

Farm Number	14	11	3	2	1	9	4	19	17	10
1 Acres in Oats	18.4	6.4	14.0	8.1	7.4	13.1	33.3	14.4	17.2	14.6
2 Yield per Acre, Bu.	50.5	56.1	49.9	56.8	61.5	50.1	38.5	48.6	30.7	46.6
Labor per Acre										
3 Man Hours	12.8	19.8	13.0	15.6	12.2	15.8	14.6	15.2	12.4	8.7
4 Horse Hours	25.6	20.3	11.6	29.5	20.9	19.2	26.6	21.4	9.2	5.4
5 Tractor Hours	---	1.3	.8	---	---	.8	.4	---	3.2	3.2
Cost Items										
6 Man Labor \$	3.47	5.35	3.54	4.23	5.29	4.27	3.93	4.12	3.41	2.36
7 Horse Work \$	3.60	2.22	1.98	4.37	3.12	1.75	2.70	2.14	1.27	1.23
8 Tractor Power \$	---	1.62	1.24	---	---	.88	.44	---	3.08	2.87
9 Interest \$	3.02	2.75	4.12	5.50	4.95	6.87	6.04	3.30	4.13	5.50
10 Taxes & Insurance \$	1.23	.91	1.08	.97	1.24	1.75	.91	.86	1.72	1.86
11 Equipment \$	1.97	.12	2.66	2.16	1.09	1.58	.20	1.80	1.40	2.16
12 Threshing Cost \$	1.52	1.77	1.54	1.43	1.77	1.50	.96	1.54	1.13	1.40
13 Seed \$	1.56	1.04	1.90	1.93	1.99	2.78	1.77	1.46	1.94	2.74
14 Twine \$	.35	.23	.42	.39	.40	.32	.28	.30	.33	.35
15 Manure & Fertilizer \$	3.39	6.21	3.72	5.49	10.27	2.24	2.21	6.46	2.28	1.65
16 Overhead \$	.66	2.57	1.16	2.94	2.66	2.23	1.67	4.08	2.83	3.17
17 Total Cost \$	20.77	25.59	23.36	29.41	30.78	26.17	21.19	26.14	23.52	25.29
Income										
18 Grain \$	30.33	33.68	29.91	34.07	36.92	30.09	23.06	29.17	23.23	27.94
19 Straw \$	3.94	2.73	2.86	4.63	3.72	3.82	3.45	3.12	3.92	1.71
20 Pasture \$	.63	1.09	---	---	---	---	---	.44	---	---
21 Total Income \$	34.90	37.50	32.77	38.70	40.64	33.91	26.51	32.73	27.15	29.65
22 Net Profit per Acre \$	14.13	11.91	9.41	9.29	9.86	7.74	5.32	6.59	3.63	4.37
23 Net Cost per Bu., \$	32.0	38.8	41.1	43.6	44.0	44.6	46.1	46.4	50.6	50.6

Table 32

Cost of Producing Oats per Acre

20 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Bushel)

8	15	6	18	7	20	5	16	13	21	Av.
25.3	5.0	11.1	8.2	41.7	16.4	6.4	30.2	14.0	6.2	15.6
35.9	43.8	40.2	32.6	26.2	29.0	44.2	18.2	18.5	33.2	37.2
11.6	16.6	17.0	13.1	10.5	5.2	27.3	9.1	8.7	13.5	12.4
9.4	11.2	10.2	15.3	13.6	11.6	35.0	11.0	21.1	31.5	16.7
2.4	4.3	4.2	2.4	2.0	---	---	.5	---	---	1.27
3.14	4.46	4.59	3.56	2.63	1.41	7.30	2.45	2.35	3.66	3.35
1.26	1.98	1.61	2.45	1.68	2.02	4.91	1.91	2.48	2.60	2.16
2.77	5.33	5.79	1.93	1.46	---	---	.35	---	---	1.28
5.50	2.46	4.40	3.30	5.50	4.21	4.12	4.40	3.30	5.50	4.75
1.18	.94	.89	1.06	1.17	1.62	.00	1.04	.70	1.39	1.18
1.35	1.19	3.14	1.98	.83	1.30	3.15	.50	1.00	2.58	1.35
.99	1.38	1.23	1.04	.79	.99	1.79	.55	.60	1.45	1.12
1.40	1.20	1.39	2.63	1.13	2.04	1.50	1.37	1.90	7.10	1.02
.42	.34	.28	.34	.27	.27	.39	.33	.24	.40	.32
4.19	4.87	2.85	3.96	2.27	5.34	8.76	2.24	2.17	4.28	3.49
1.27	1.59	1.12	1.80	.93	2.07	2.39	1.18	1.01	1.97	1.79
23.47	25.78	27.29	24.05	18.06	22.10	35.19	16.32	15.75	30.93	22.61
21.56	26.28	24.13	19.68	15.73	17.42	26.53	10.93	11.13	19.93	22.35
4.15	2.50	3.15	2.01	1.32	2.13	3.91	1.82	.71	2.42	2.77
.49	---	---	.93	---	---	.75	.75	---	---	.23
26.20	28.73	27.20	22.62	17.05	19.55	31.19	13.48	11.84	22.35	25.35
2.73	3.00	-.01	-1.43	-1.61	-2.55	-4.00	-2.04	-3.91	-8.58	2.74
52.4	53.1	60.0	64.4	67.0	68.0	69.0	75.6	81.3	85.0	52.7

Table 33

Cost of Producing Barley per Acre

17 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Bushel)

Farm Number	3	14	13	11	15	9	20	1
1 Acres in Barley	3.4	5.8	6.1	1.7	5.1	8.1	18.8	10.0
2 Yield per Acre, Bu.	49.5	30.0	38.5	37.0	39.2	40.3	37.1	38.5
Labor per Acre								
3 Man Hours	11.5	10.0	14.0	13.2	20.0	16.5	9.7	15.5
4 Horse Hours	10.7	17.0	20.5	15.0	16.9	22.3	13.4	22.4
5 Tractor Hours	.7	---	---	1.5	1.1	1.5	---	---
Cost Items								
6 Man Labor \$	3.10	2.72	3.77	3.52	5.40	4.47	2.61	4.19
7 Horse Work \$	1.32	2.40	2.40	1.64	2.98	2.03	2.34	3.34
8 Tractor Power \$	1.04	---	---	1.79	1.34	1.69	---	---
9 Interest \$	4.12	3.03	3.30	2.75	2.47	6.87	4.24	4.95
10 Taxes & Insurance \$	1.00	1.23	.70	.91	.93	1.75	1.62	1.24
11 Equipment \$	2.67	1.98	1.23	.12	1.23	1.58	1.31	1.09
12 Threshing Cost \$	2.00	1.43	1.60	1.41	1.58	1.52	1.79	1.81
13 Seed \$	1.26	1.51	1.57	2.65	1.47	1.03	1.46	1.66
14 Twine \$	.68	.44	.45	.18	.45	.24	.41	.62
15 Manure & Fertilizer \$	5.53	3.00	6.78	6.11	6.54	5.59	9.26	9.75
16 Overhead \$	1.23	.58	1.51	2.35	1.60	2.48	3.80	2.65
17 Total Cost \$	24.53	18.32	23.31	23.43	25.99	29.05	28.84	31.28
Income								
18 Grain \$	39.12	23.74	30.43	29.28	30.98	31.07	29.33	30.43
19 Straw \$	4.17	4.31	1.64	1.46	2.45	3.08	3.46	4.50
20 Pasture \$	---	.70	---	---	---	---	---	---
21 Total Income \$	43.29	28.75	32.07	30.74	33.43	34.95	32.79	34.93
22 Net Profit per Acre \$	18.76	10.43	8.76	7.31	7.44	5.90	3.95	3.65
23 Net Cost per Bu., \$	41.1	44.3	56.3	59.4	60.0	64.4	68.4	69.5

Table 33

Cost of Producing Barley per Acre

17 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Bushel)

	17	4	8	10	19	16	7	12	2	Av.	
6.6	15.3	12.6	6.9	2.0	9.6	12.1	4.7	7.0	3.4		1
34.4	27.6	29.0	27.1	35.0	26.1	15.6	26.0	22.86	31.8		2
14.5	17.7	21.9	14.0	30.5	24.3	6.0	15.4	15.0	15.1		3
9.3	30.2	18.2	14.7	43.7	30.5	7.2	26.9	36.8	19.8		4
5.6	—	1.4	1.7	—	.8	1.5	—	—	.9		5
3.93	4.78	5.91	3.79	6.24	6.57	1.84	4.14	4.06	4.00		6
1.27	3.06	2.48	4.13	4.37	5.28	.89	4.20	5.46	2.05		7
5.36	—	1.61	1.37	—	.54	1.09	—	—	.83		8
4.13	6.05	5.50	3.30	3.30	4.40	5.50	4.40	5.50	4.67		9
1.71	.91	1.18	1.12	.86	1.04	1.18	1.10	.97	1.21		10
1.40	.28	1.35	1.98	1.86	.52	.03	6.36	2.16	1.46		11
1.24	.96	1.07	1.10	1.40	1.34	.62	1.04	.80	1.33		12
2.25	1.56	2.31	1.86	1.59	1.56	1.76	2.66	2.00	1.71		13
.34	.32	.46	.34	.41	.34	.20	.35	.29	.39		14
3.14	2.85	5.07	4.92	6.98	4.82	2.01	3.98	3.46	5.34		15
3.39	1.77	1.54	1.96	5.38	2.05	.31	2.20	2.73	2.16		16
28.16	22.54	20.48	25.95	34.39	28.46	16.73	30.43	27.43	26.03		17
27.21	21.79	22.95	21.41	27.65	20.65	12.22	20.51	18.05	25.14		18
3.41	2.20	3.57	2.08	2.50	2.86	.83	2.13	1.79	2.04		19
—	—	—	.45	—	—	—	—	—	.06		20
30.62	24.07	26.52	23.94	30.15	23.51	13.05	22.64	19.04	20.04		21
2.46	1.53	-1.96	-2.01	-4.24	-4.95	-3.68	-7.79	-7.59	2.01		22
71.9	73.4	85.8	86.4	91.1	90.0	103.0	109.0	112.1	73.0		23

Table 34

Cost of Producing Mixed Hay per Acre

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Ton)

Farm Number	19	17	14	4	3	15	2	16	10
1 Acres in Mixed Hay	9.6	19.3	22.5	13.0	15.0	16.1	12.4	15.0	20.9
2 Yield per Acre, Tons	3.23	3.63	1.93	2.92	2.07	2.11	2.75	1.97	2.11
Labor per Acre									
3 Man Hours	14.1	13.9	7.0	10.0	4.2	11.9	6.9	12.1	6.2
4 Horse Hours	17.2	15.2	11.9	15.5	7.3	13.3	11.9	14.8	7.0
5 Tractor Hours	---	---	---	---	---	---	---	---	.3
Cost Items									
6 Man Labor \$	3.82	3.76	1.68	2.70	1.13	3.22	1.86	3.27	1.68
7 Horse Work \$	1.72	2.06	1.67	1.26	1.25	2.35	1.78	2.57	1.58
8 Tractor Power \$	---	---	---	---	---	---	---	---	.25
9 Interest \$	3.30	4.14	3.03	6.05	4.13	2.47	5.50	4.40	5.50
10 Taxes & Insurance \$	.86	1.71	1.23	.92	1.08	.93	.97	1.04	1.88
11 Equipment \$	1.00	1.14	.59	1.65	1.16	1.94	2.02	1.65	1.16
12 Manure \$	2.38	5.76	4.73	4.44	5.60	4.32	6.90	2.11	3.60
13 Overhead \$	2.42	2.53	.42	1.45	.75	1.00	2.11	1.17	1.34
14 Total Cost \$	15.50	21.10	13.55	18.47	15.10	16.23	21.14	16.21	16.99
Income									
15 Hay \$	45.21	50.78	27.07	40.92	26.93	29.56	38.39	27.52	29.49
16 Seed \$	---	---	---	---	---	---	---	---	---
17 Other \$	.73	---	1.82	---	1.78	.65	---	.92	.09
18 Total Income \$	45.94	50.78	28.69	40.92	30.71	30.21	38.39	28.44	29.58
19 Net Profit per Acre \$	30.44	29.63	15.34	22.45	15.61	13.98	17.25	12.23	12.59
20 Net Cost per Ton \$	4.57	5.82	6.08	6.32	6.43	7.37	7.70	7.77	8.01

Table 34

Cost of Producing Mixed Hay per Acre

21 Farms in Barron County, Wisconsin, 1927-28

(Farms Ranked in Order of Net Cost per Ton)