

AVERAGE ENTERPRISE
COSTS AND RETURNS
FROM
FARM COST ACCOUNTS
49 FARMS - 1946

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FOREWORD

The year 1946 was one of the most prosperous in the history of farming in New York State. Farm prices during the war years had gone up rapidly and in 1946 were at the highest level ever recorded. Farm costs likewise went up during the war but less rapidly and in 1946 had not caught up to farm prices. The cost-price relationship was therefore favorable for the farmer.

The cost account farmers during the war years and in 1946 farmed more intensively. The farm acreage was used more fully, and fertilizers were applied to a greater extent than ever before.

Furthermore, the weather conditions, in general, were favorable. Rainfall was adequate and did not interfere too seriously with the harvest of hay, grain and other crops. Fruit farming was free from frost damage and, generally, from other weather hazards.

The livestock producers kept a few more cows than in previous years and about the same number of other livestock. Also livestock production rates were higher. The combination of good weather and more intensive farming resulted in high production rates and high total farm production. This situation coupled with a favorable cost-price relationship caused profits to be unusually high for most enterprises and for the farms as a whole.

The average labor income as shown on page 32 amounted to \$9,254. This is more than eight times as great as the average of the prewar years 1935-39 and the highest average labor income for any year in 32 year history of farm cost accounts.

The enterprise costs, returns and profits as shown in this report are by no means representative of the agricultural business in New York. They do, however, show the effect of an inflationary war and post war period and help to explain the prosperity of farmers during such a period. Nor do these figures present an average picture for the state. They can, however, be used in a study of farming operations and as landmarks in farm costs and returns.

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Labor Force on Cost Account Farms
-1946-

	Large farms	Middle- sized	Small farms	All farms
Farms	17	16	16	49
Man equivalent				
Range	3.8 to 14.7	2.5 to 3.8	1.2 to 2.5	1.2 to 14.7
Average	6.9	3.0	1.9	4.0
Months of work performed by:				
Men hired by month or year:				
With privileges	16	10	1	9
With board	1	3	3	2
With wage only	13	4	2	6
Men hired by day or hour	32	2	2	13
Operator	12	12	12	12
Other unpaid	9	5	2	6
Total months	83	36	22	48

Cost of Labor, 1946
49 farms

Dollars per month

Hired by month or year

Men with privileges:

Wage.	131
Value milk, wood, house, etc.	29

Total.	160
(high third, \$202; low third, \$132) . . .	

Men boarding with farmer:

Wage.	81
Value of board.	42

Total.	123
(high third, \$178; low third, \$89) . . .	

Men living off farm:

Cash wage.	137
(high third, \$160; low third, \$100) . . .	

Hired by day or hour:

Average of 84 cents per hour or \$197 per month, (high third, 99 cents or \$232; low third, 51 cents or \$119)

Farm operator:

His estimate of what he could get as superintendent of a similar farm, \$152 per month in cash and \$57 in privileges, or \$209 (high third, \$250; low third, \$162)

Members of family other than operator:

Average value \$193 (high third, \$261; low third, \$89)

Average cost of all types of farm labor:

Average of 78 cents per hour or \$183 per month (high third, \$213; low third, \$133)

Horses, 1946

65 horses on 24 farms

Average per horse:	Dollars
Costs	
951 pounds of grain, at \$2.69 per hundredweight	25.59
3.0 tons of hay, at \$15.12 per ton	45.36
Pastures and fences	9.48
Other feed and bedding	4.78
Total feed and bedding	85.21
73 hours of man labor, at 70 cents per hour	51.07
Depreciation	23.86
Buildings	12.57
Interest on average value of \$129 per horse	6.55
Shoeing	2.74
Veterinarian and medicine	0.77
All other	4.64
Total other than feed, bedding and labor	51.13
Total cost to keep a horse	187.41
Credits	
7.6 tons of manure, at \$1.26 per ton	9.54
Colts, fair premiums, and the like	0.57
Total credits	10.11
Net cost of horse work	177.30
Harness cost	6.65
Cost for the year, horse and harness	183.95
Hours of work per horse	447
Cost per hour, cents	41

Tractors, 1946

82 tractors on 45 farms*

Average per tractor:	Dollars
855 gallons of fuel, at 14 cents per gallon.	117.49
19 gallons of oil, at 71 cents per gallon.	13.56
Grease and greasing.	3.44
Farm labor.	23.51
Insurance.	1.71
Depreciation.	31.04
Repairs.	71.59
Interest on average value of \$608.	30.27
Buildings.	9.56
All other.	21.92
Cost for the year.	324.09

Hours of work per tractor.	632
Cost per hour, dollars.	0.51

* Six farms had 3 tractors, 11 had 2 tractors, 38 had 1 tractor, and one had 4 tractors.

Trucks, 1946

68 trucks on 39 farms

Average per truck:	Dollars
426 gallons of fuel, 16 cents per gallon.	69.91
9 gallons of oil, at 67 cents per gallon.	6.00
Grease and greasing.	1.44
Farm labor.	15.77
License.	23.72
Insurance.	24.18
Depreciation.	15.12
Repairs.	96.54
Tires.	10.22
Interest on average value of \$386.	19.31
Buildings.	10.90
All other.	4.21

Cost for year. 297.32

Distance driven per truck, miles.	3468
Cost per mile, cents.	9.1

Dairy Cows, 1946

677 cows on 27 farms

Average per cow:	Dollars
Costs:	
3079 pounds of grain, at \$66.46 per ton.	102.33
2.6 tons of hay, at \$15.97 per ton.	41.51
Other dry feed.	0.22
4.9 tons of silage, at \$6.63 per ton.	32.47
Other succulent feed.	0.95
Bedding.	3.75
Pasture.	15.23
Fences.	3.50
Total feed and bedding.	199.96
117 hours of labor, at 64 cents per hour.	75.15
Horse work, automobile, truck, tractor.	4.49
Dairy equipment.	6.89
Depreciation on animal.	13.00
Interest on \$164 value of cow.	8.55
Buildings.	7.76
Breeding costs.	6.70
Veterinarian, medicine, disinfectants.	3.40
Hired milk-hauling.	10.02
Cow-testing association dues.	2.20
Insurance.	0.72
Registration and transfer fees.	0.52
Ice.	---
Light, water, power.	3.29
Strainer cloths and other supplies.	1.37
All other.	4.83
Total other than feed, bedding, and labor.	73.74
Total cost	348.85
Returns:	
8557 pounds of milk sold at \$4.70 per hundredweight.	402.12
488 pounds of milk used on farm at \$4.48 per hundredweight.	21.85
Calves.	19.74
10.7 tons of manure at \$1.13 per ton.	12.05
Other.	.05
Total returns.	455.81
Gain.	106.96
Cost of producing 100 pounds of milk, dollars.	3.50
Value of 100 pounds of milk, dollars.	4.69
Return per hour of labor, dollars.	1.55

Heifers, 1946

175 mature-heifers equivalents on 25 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth.	31.67
740 pounds of whole milk, at \$4.41 per hundredweight.	32.61
2179 pounds of grain, at \$3.28 per hundredweight.	71.54
2.7 tons of hay, at \$16.61 per ton.	44.84
2.1 tons of silage, at \$7.62 ton.	16.00
Other feed.	0.31
Pasture and fences.	19.15
Bedding.	4.23
Total feed and bedding.	188.68
56 hours of labor, at 65 cents per hour.	36.13
Horse hours and equipment.	1.59
Buildings.	13.04
Breeding fees.	7.68
Veterinarian and medicine.	0.63
Insurance.	0.69
Registration and transfer fees.	1.03
Lights, water.	1.74
Interest.	10.62
All other.	3.29
Total other than calf, feed, bedding and labor.	40.31
Total cost.	296.79
By-products:	
10.4 tons of manure, at \$1.12 per ton.	11.60
Other returns.	0.57
Total by-products.	12.17
Net cost of raising a heifer to 27.5 months of age.	284.62

* There were a total of 633 heifers of all ages on these farms for a part or all of the year. They were fed a total of 4808 heifer-months, which divided by 27.5 equals 175 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1946

21 bulls on 16 farms

Average per bull:	Dollars	Per cent of total
Costs:		
1031 pounds of grain, at \$69.30 per ton.	35.73	17.3
3.2 tons of hay, at \$15.33 per ton.	49.05	23.7
0.7 tons of silage, at \$8.06 per ton.	5.64	2.7
Other feed and bedding.	2.18	1.1
Pasture and fences.	2.85	1.4
Total feed and bedding.	95.45	46.2
103 hours of labor, at 65 cents per hour.	67.11	32.5
Interest on \$291.	13.27	6.4
Buildings.	19.24	9.3
All else.	10.33	5.0
Total other than feed, bedding, and labor.	42.84	20.7
Depreciation.	1.24	0.6
Total cost.	206.64	100.0
Credits:		
10.8 tons of manure, at \$1.17 per ton.	12.61	6.1
Total credits other than service fees.	12.61	6.1
Service fees from neighbors.	0.96	0.5
Services charged to cows, 22.9 at \$6.20.	142.00	68.7
Services charged to heifers, 7.8 at \$6.55.	51.07	24.7
Total service credits.	194.03	93.9
Total credits.	206.64	100.0

Hens, 1946

20,919 birds on 23 farms

Average per bird:	Dollars
Costs:	
54 pounds of grain, at \$3.28 per hundredweight.	1.77
55 pounds of mash, at \$4.14 per hundredweight.	2.28
Grit and shell.	0.04
Other feed.	0.00
Total feed.	4.09
1.6 hours of labor, at 70 cents per hour.	1.12
Depreciation.	0.55
Interest.	0.09
Power and equipment.	0.06
Buildings.	0.26
Litter.	0.08
Electricity.	0.05
Containers.	0.06
All other.	0.20
Total other than feed and labor.	1.35
Total cost.	6.56
Returns:	
181 eggs per hen, at 50 cents per dozen.	7.34
98 pounds of manure, at \$2.04 per ton.	0.10
Total returns.	7.44
Gain.	0.88
Cost of producing a dozen eggs.	0.44
Value per dozen eggs.	0.50
Return per hour of labor.	1.27
Labor return per bird.	2.00

Raising Chicks, 1946

45,940 chicks started on 22 farms

Average per 100 chicks started:

Costs:

Dollars

100 chicks started at 26 cents per chick.	25.79
1164 pounds of mash, at \$4.21 per hundredweight.	49.02
789 pounds of grain, at \$3.31 per hundredweight.	26.15
Other feed.	0.07
Total feed.	75.24
25 hours of labor, at 71 cents per hour.	17.69
Horse, automobile, truck	2.09
Poultry equipment.	4.76
Litter.	1.11
Interest.	2.47
Fuel or heat.	3.21
Medicine and disinfectants.	0.58
Range and fences.	0.98
Buildings.	1.21
All other.	1.57

Cost other than chicks, feed, and labor. 17.98

Total cost. 136.70

Returns:

13.1 meat birds sold or eaten, at \$1.20 per bird.	21.65
59.8 pullets for laying flock, at \$1.80 per bird.	107.56
0.5 breeding cockerels, at \$1.24 per bird.	3.62
21.6 birds died	

Total value of birds. 132.83

753 pounds of manure, at \$2.00 per ton.	0.76
Eggs laid on range.	1.50
Other returns.	---

Returns other than birds. 2.26

Total returns. 135.09

Gain. 1.61

Cost of raising a bird to maturity.	1.97
Value of mature bird.	1.95
Return per hour of labor.	0.63
Labor return per 100 chicks started.	16.08

Incubation, 1946

133,034 chicks hatched on 3 farms

Average per 100 chicks hatched:

Costs:

Dollars

140 eggs, at 5.6 cents per egg.	7.90
1.0 hours of labor, at 67 cents per hour.	0.67
Fuel for incubator.	0.31
Other cost of incubator.	0.43
Chick boxes.	0.10
Buildings.	0.05
Automobile and truck.	0.19
All other.	1.48
Sexing.	0.24

Total other than eggs and labor. 2.80

Total cost*. 11.37

Returns:

79.5 chicks sold, at 18.0 cents per bird.	14.29
9.1 chicks for own brooders, at 24.3 cents per bird	2.21
Custom hatching.	0.08

Total returns**. 16.58

Gains. 5.21

Per cent hatch.	71
Return per hour of labor, dollars.	6.18
Labor return per 100 chicks hatched.	20.51

* Net cost per 100 chicks hatched (custom hatching deducted) is \$11.29.

** Net returns per 100 chicks hatched (custom hatching deducted) is \$16.50.

Sheep, 1946

351 sheep on 5 farms

Average per head:	Dollars
Costs:	
152 pounds of grain, at \$2.30 per hundredweight.	3.50
462 pounds of dry roughage, at \$14.62 per ton.	3.38
319 pounds of silage, at \$10.14 per ton.	1.62
Pasture and fences.	4.23
Other feed and bedding.	0.15
Total feed and bedding.	12.88
4.6 hours of labor, at 88 cents per hour.	4.05
Buildings.	0.77
Equipment.	0.14
Shearing.	0.23
Interest.	0.62
All other.	1.03
Total other than feed, bedding, and labor.	2.79
Total cost.	19.72
Returns:	
Animals sold and used.	15.22
Wool sold at 44 cents per pound.	3.39
1487 pounds of manure, at \$1.76 per ton.	1.31
Other returns.	0.77
Appreciation.	----
Total returns.	20.69
Gain.	0.97
Wool per sheep clipped, pounds.	7.5
Lamb crop, per cent.	110
Return per hour of labor, dollars.	1.09
Labor return per sheep, dollars.	5.02

Feeder Lambs, 1946

2576 lambs bought on 5 farms

Average per lamb bought:	Dollars
Costs:	
1 lamb weighing 61 pounds, at 16.6 cents per pound.	10.09
121 pounds of grain, at \$58.84 per ton.	3.56
221 pounds of dry roughage, at \$15.02 per ton.	1.66
110 pounds of succulent feed, at \$4.18 per ton.	0.23
Bedding and other feed,	0.23
Total feed and bedding.	5.68
1.5 hours of labor, at 82 cents per hour.	1.23
Equipment.	0.04
Interest,	0.20
Buildings,	0.31
Shearing,	0.02
All other.	0.35
Total other than lamb, feed, bedding, and labor.	0.92
Total cost.	17.92
Returns:	
0.90 lamb weighing 85 pounds per lamb sold at 19.2 cents per pound.	16.29
0.10 lamb died.	-----
Wool sold at 34 cents per pound.	0.33
Pelts.	0.01
658 pounds of manure, at \$1.96 per ton.	0.65
Total returns.	17.28
Loss.	0.64
Increase in weight per lamb, pounds.	24
Return per hour of labor, dollars.	0.39
Labor returns per lamb bought, dollars.	0.60
Average number of days fed.	149

Potatoes, 1946

304 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land,	5.42
1.8 tons of manure, at \$2.55 per ton,	4.59
1382 pounds of fertilizer at \$45.96 per ton,	31.77
Cover crop,	6.00
23.7 bushels of seed, at \$1.86 per bushel,	43.98
Spray and dust materials,	14.08
23.7 hours of labor, at 82 cents per hour,	19.37
1.1 hours of horse work, at 53 cents per hour,	0.58
10.3 hours of tractor work, at 53 cents per hour,	5.42
Other equipment,	5.69
Interest,	1.27
All other,	2.05
Total growing,	140.22
Harvesting:	
51.7 hours of labor,	45.96
Horse tractor, and truck cost,	3.66
Other equipment,	8.37
All other,	0.73
Total harvesting,	58.72
Storing and selling:	
16.5 hours of labor,	14.47
Horse, auto, and truck cost,	2.82
Equipment,	0.52
Building,	7.50
Interest,	2.73
All other,	4.69
Total storing and selling,	32.73
Total cost per acre,	231.67
Returns 307 bu. potatoes @ \$1.09 per bu,	335.17
Net gain per acre,	103.50
	Cents
Cost per bu. to grow,	45.6
Cost per bu. to harvest,	19.1
Cost per bu. to store and sell,	10.7
Total cost per bu,	75.4
Return per bu,	109.0
Gain per bu,	33.6
	Dollars
Labor returns per acre,	183.31
Return per hour of labor,	2.00

Cabbage, 1946

117 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	4.55
1.5 tons of manure, at \$3.27 per ton.	4.90
949 pounds of fertilizer, at \$38.80 per ton.	18.42
Seeds and plants.	8.70
Spray and dust materials.	3.25
41.6 hours of labor, at 84 cents per hour.	34.81
8.3 hours of horse work, at 43 cents per hour.	3.53
11.4 hours of tractor work, at 54 cents per hour.	6.16
Other equipment.	3.36
Interest.	0.94
All other.	5.84
Total growing.	94.46
Harvesting:	
32.0 hours of labor.	28.14
Horse, tractor, and truck cost.	3.93
Other equipment cost.	1.38
All other.	1.87
Total harvesting costs.	35.32
Storing and selling costs.	14.90
Total cost per acre.	144.68
Returns 9.6 tons cabbage @ \$8.88 per ton.	85.20
Total returns.	85.20
Net loss per acre.	59.48
Cost to grow a ton.	9.80
Cost to harvest a ton.	3.67
Cost to store and sell a ton.	1.55
Total cost per ton.	15.02
Return per ton.	8.84
Loss per ton.	6.18
Labor returns per acre.	11.59
Returns per hour of labor.	0.14

Canning-Factory Peas, 1946

125 acres on 11 farms

Average per acre:	Dollars
Growing:	
Land.	5.28
4.6 bushels of seed, at \$6.61 per bushel.	30.40
372 pounds of fertilizer at \$34.34 per ton.	6.39
1.6 tons of manure, at \$2.80 per ton.	4.48
5.2 hours of labor, at 84 cents per hour.	4.38
1.3 hours of horse work, at 41 cents per hour.	0.53
4.1 hours of tractor work, at 45 cents per hour.	1.83
Other equipment.	1.93
All other.	1.27
Total growing.	56.54
Harvesting:	
17.4 hours of labor.	15.02
Horse, tractor, truck cost.	2.25
Other equipment cost.	1.42
All other costs.	2.67
Total harvesting.	21.36
Storing and selling costs.	5.24
Total cost per acre.	83.14
Returns:	
1.7 tons peas @ \$88.96 per ton.	151.23
0.4 tons pea silage @ \$2.05 per ton.	0.82
0.02 tons seed peas @ \$154.50 per ton.	3.09
Total returns.	155.14
Net gain per acre.	72.00
Cost to grow a ton.	33.94
Cost to harvest a ton.	12.82
Cost to store and sell a ton.	3.15
Total cost per ton.	49.91
Net cost per ton.	47.56
(value silage deducted)	
Return per ton.	90.78
Gain per ton.	43.22
Labor returns per acre.	91.39
Returns per hour of labor.	4.04

Canning-Factory Tomatoes, 1946

112 acres on 6 farms

Average per acre:

Growing:

Dollars

Land.	4.84
3.3 tons of manure, at \$3.36 per ton.	11.08
1559 pounds of fertilizer, at \$33.64 per ton.	26.23
Spray and dust.	2.94
2879 plants, at \$7.86 per thousand.	22.63
35.3 hours of labor, at 90 cents per hour.	31.64
14.0 hours of horse work, at 35 cents per hour.	4.91
9.3 hours of tractor work, at 46 cents per hour.	4.28
Other equipment.	5.86
Interest.	1.64
All other.	9.16
Total growing.	125.21

Harvesting:

31.5 hours of labor.	93.18
Horse, tractor, and truck costs.	4.47
Other equipment cost.	0.88
All other.	5.70

Total harvesting. 104.23

Storing and selling cost. 6.96

Total cost per acre. 236.40

Returns:

15.8 tons tomatoes @ \$29.62 per ton.	468.02
Total returns.	468.02
Net gain per acre.	231.62
Cost to grow a ton.	7.95
Cost to harvest a ton.	6.62
Cost to store and sell a ton.	0.44
Total cost per ton.	15.01
Returns per ton.	29.72
Gain per ton.	14.71
Labor returns per acre.	358.25
Returns per hour of labor.	3.02

Canning-Factory Corn, 1946

100 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land.	5.77
4.0 qts. of seed, at \$16.32 per bushel.	2.04
256 pounds of fertilizer, at \$32.64 per ton.	4.18
0.9 tons of manure, at \$2.54 per ton.	2.29
9.3 hours of labor, at 87 cents per hour.	8.11
0.8 hours of horse work, at 64 cents per hour.	0.51
6.2 hours of tractor work, at 37 cents per hour.	2.32
Other equipment.	1.55
All other.	4.96
Total growing.	31.73
Harvesting:	
22.0 hours of labor.	17.85
Horse, tractor, and truck costs.	0.78
Other equipment cost.	0.24
All other.	1.78
Total harvesting costs.	20.65
Storing and selling cost.	5.34
Total cost per acre.	57.72
Returns:	
3.5 tons sweet corn @ \$27.99 per ton.	97.95
1.0 tons silage @ \$2.81 per ton.	2.81
Total returns per acre.	100.76
Net gain per acre.	43.04
Cost to grow a ton.	9.06
Cost to harvest a ton.	5.90
Cost to store and sell a ton.	1.53
Total cost per ton.	16.49
Net cost per ton.	15.68
(silage deducted)	
Returns per ton.	27.97
Gain per ton.	12.29
Labor returns per acre.	69.00
Returns per hour of labor.	2.20

Dry Beans, 1946

132 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land.	4.98
1.6 tons of manure, at \$2.42 per ton.	3.88
288 pounds of fertilizer, at \$37.64 per ton.	5.42
1.1 bushels of seed, at \$7.92 per bushel.	8.71
13.8 hours of labor, at 73 cents per hour.	10.05
7.1 hours of horse work, at 43 cents per hour.	3.06
5.9 hours of tractor work, at 44 cents per hour.	2.57
Other equipment.	2.04
Interest.	0.36
All other.	1.69
Total growing.	42.76
Harvesting:	
14.0 hours of labor.	10.23
Horse, tractor, truck.	2.03
Other equipment.	0.76
Threshing.	3.18
All other.	0.41
Total harvesting costs.	16.61
Storing and selling.	1.93
Total costs.	61.30
Returns:	
21.1 bushels of beans at \$5.84	123.30
0.36 ton of bean straw at \$6.50 per ton.	2.34
Total returns.	125.64
Net gain per acre.	64.34
Cost to grow a bushel.	2.03
Cost to harvest a bushel.	0.78
Cost to store and sell a bushel.	0.09
Total cost per bushel.	2.90
Net cost per bushel (straw deducted).	2.79
Value per bushel.	5.84
Gain per bushel.	3.05
Labor returns per acre.	84.67
Returns per hour of labor.	3.04

Apples, 1946

603 acres on 13 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.	18.04
0.1 tons of manure, at \$3.70 per ton.	0.37
150 pounds of nitrogenous fertilizer, at \$58.66 per ton.	4.40
Other fertilizer.	0.47
Spray and dust materials.	37.40
42.3 hours of labor, at 91 cents per hour.	38.70
3.5 hours of horse work, at 39 cents per hour.	1.35
5.7 hours of tractor work, at 54 cents per hour.	3.10
Other equipment.	7.96
Interest.	2.72
All other.	11.19
Total growing.	125.70
Harvesting:	
80 hours labor.	76.21
Auto and truck.	1.72
Other equipment.	2.20
All other.	5.05
Total harvesting.	85.18
Storing and selling:	
Packages.	37.04
Commission, hired packing, storage, transportation.	31.25
Labor.	12.01
Equipment.	1.90
Building.	1.38
All other.	6.97
Total storing and selling.	90.55
Total cost per acre.	301.43
Returns:	
262 bu. packable fruit @ \$2.03.	531.82
16 bu. ciders.	10.55
Other returns.	-----
Total returns.	542.37
Net gain per acre.	241.94
Cost to grow a bushel.	0.48
Cost to harvest a bushel.	0.33
Cost to store and sell a bushel.	0.34
Total cost per bushel.	1.15
Net cost per bushel*	0.85
Total returns per bushel.	2.07
Net returns per bushel*	1.77
Gain per bushel.	0.92
Returns per hour of labor.	2.66
Labor returns per acre.	367.86

* Net cost is the cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Cherries, 1946

25 acres on 4 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.	12.42
0.6 tons of manure, at \$4.13 per ton.	2.48
526 pounds of fertilizer, at \$50.44 per ton.	13.27
Spray and dust materials.	14.65
19.3 hours of labor, at 100 cents per hour.	19.21
1.2 hours of horse work, at 69 cents per hour.	0.83
6.6 hours of tractor work, at 48 cents per hour.	3.19
Other equipment.	6.18
Interest.	2.01
All other.	18.75
Total growing.	92.99
Harvesting:	
206.7 hours labor.	197.56
Auto and truck.	6.57
Other equipment.	5.91
All other.	4.21
Total harvesting.	214.25
Storing and selling:	
Labor.	-----
Horse, auto, truck.	-----
Other.	1.42
Total storing and selling.	1.42
Total cost per acre.	308.66
Returns:	
4801 pounds cherries at 19.9 cents.	957.72
Total returns.	964.21
Net gain per acre.	655.55
	Cents
Cost per pound to grow.	3.9
Cost per pound to harvest.	4.5
Cost per pound to store and sell.	00.0
Total cost per pound.	6.4
Net cost per pound*.	6.3
Total returns per pound.	20.1
Net returns per pound*.	20.0
Gain per pound.	13.7
	Dollars
Returns per hour of labor.	3.86
Labor returns per acre.	872.32

* Net cost is the total cost per pound minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

39 acres on 6 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.	10.76
0.1 tons of manure, at \$2.80 per ton.	0.28
305 pounds of fertilizer, at \$51.08 per ton.	7.79
Spray and dust materials.	12.06
64.4 hours of labor, at 93 cents per hour.	59.69
3.2 hours of horse work, at 41 cents per hour.	1.32
7.9 hours of tractor work, at 49 cents per hour.	3.84
Other equipment.	12.39
Interest.	1.96
All other.	4.46
Total growing.	114.55
Harvesting:	
80.5 hours labor.	73.58
Auto and truck.	2.45
Other equipment.	4.35
Other.	1.83
Total harvesting.	82.21
Storing and selling:	
Packages.	10.97
Commission, hired packing, storage, transportation.	9.16
Labor.	26.87
Equipment.	1.50
All other.	1.58
Total storing and selling.	50.08
Total cost per acre.	246.84
Returns:	
136 bu. peaches @ \$2.05.	278.17
Other returns.	4.91
Total returns.	283.08
Net gain per acre.	36.24
	Dollars
Cost to grow a bushel.	.84
Cost to harvest a bushel.	.61
Cost to store and sell a bushel.	.37
Total cost per bushel.	1.82
Net cost per bushel*	1.63
Total returns per bushel.	2.09
Net returns per bushel.	1.90
Gain per bushel.	0.27
	Dollars
Returns per hour of labor.	1.13
Labor returns per acre.	196.21

* Net cost is the total cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Pears, 1946

22 acres on 3 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.	10.99
196 pounds of fertilizer, at \$54.48 per ton.	5.34
Spray and dust materials.	18.97
63.9 hours of labor, at 87 cents per hour.	55.56
4.4 hours of horse work, at 48 cents per hour.	2.11
4.9 hours of tractor work, at 59 cents per hour.	2.87
Other equipment	5.61
Interest.	2.91
All other.	15.55
Total growing.	119.91
Harvesting:	
46.6 hours labor.	44.98
Auto and truck.	0.49
Other equipment.	1.39
Other.	3.27
Total harvesting.	50.13
Storing and selling:	
Packages.	5.38
Commission, hired packing, storage, transportation.	0.72
Labor.	3.81
Equipment.	----
All other.	1.44
Total storing and selling.	11.35
Total cost per acre.	181.39
Returns:	
82 bu. pears @ \$3.10.	254.22
Other returns.	-----
Total returns.	254.22
Net gain per acre.	72.83
Cost to grow a bushel.	1.46
Cost to harvest a bushel.	0.61
Cost to store and sell a bushel.	0.14
Total cost per bushel.	2.21
Net cost per bushel*.	2.14
Total returns per bushel.	3.10
Net returns per bushel.	3.03
Gain per bushel.	0.89
Returns per hour of labor.	1.54
Labor returns per acre.	177.17

* Net cost is the cost per bushel minus the cost of packages, commissions, hired packing, storage and transportation; net returns are the total returns minus these same items.

Alfalfa, 1946

340 acres on 11 farms

Average per acre:	Dollars
Growing:	
Land.	4.80
1.0 tons of manure, at \$2.57 per ton.	2.57
Share of seeding cost.	3.88
Interest.	.36
All other.	.83
Total growing.	12.44
Harvesting:	
9.9 hours labor @ 72 cents per hour.	7.14
2.2 hours horse work @ 28 cents per hour.	.61
3.9 hours tractor use @ 40 cents per hour.	1.55
Equipment	2.92
All other.	1.45
Total harvesting.	13.67
Storing and selling.	5.04
Total cost per acre.	31.15
Returns:	
2.4 tons hay at \$14.64 per ton.	35.13
Value of aftermath pastured.	0.72
Total returns.	35.85
Net gain per acre.	4.70
Cost to grow a ton.	5.22
Cost to harvest a ton.	5.74
Cost to store and sell a ton.	2.12
Total cost per ton.	13.08
Net cost per ton (value of pasture deducted)	12.78
Labor returns per acre.	12.23
Returns per hour of labor.	1.19

Hay Other Than Alfalfa, 1946

1,542 acres on 37 farms

Average per acre:	Dollars
Growing:	
Land.	4.09
2.2 tons of manure, at \$2.48 per ton.	5.45
Share of seeding cost.	3.29
Interest.	0.47
All other.	0.54
Total growing.	13.84
Harvesting:	
6.9 hours labor @ 68 cents per hour.	4.68
1.9 hours hors @ 47 cents per hour.	0.89
2.0 hours tractor @ 50 cents per hour.	1.01
Equipment.	2.60
All other.	2.66
Total harvesting.	11.84
Storing and selling.	3.74
Total cost per acre.	29.42
Returns:	
1.9 tons hay @ \$15.41 per ton.	29.27
Value of aftermath pastured.	2.15
Total returns.	31.42
Net gain per acre	2.00
Cost to grow a ton.	7.24
Cost to harvest a ton.	6.19
Cost to store and sell a ton.	1.96
Total cost per ton.	15.39
Net cost per ton (value of pasture deducted).	14.26
Labor returns per acre.	6.80
Returns per hour of labor.	0.97

Corn Silage, 1946

389 acres on 25 farms

Average per acre:	Dollars
Growing:	
Land.	4.37
5.0 tons of manure, at \$2.35 per ton.	11.74
221 pounds of fertilizer, at \$40.72 per ton.	4.50
8.0 quarts of seed, at \$7.04 per bushel.	1.76
8.9 hours of labor, at 68 cents per hour.	6.06
4.2 hours of horse work, at 43 cents per hour.	1.81
6.0 hours of tractor work, at 58 cents per hour.	3.47
Other equipment.	3.06
Interest.	0.29
All other.	0.93
Total growing.	37.99
Harvesting:	
15.3 hours of labor @ 63 cents per hour.	9.63
4.0 hours of horse labor @ 39 cents per hour.	1.54
5.5 hours of tractor labor @ 56 cents per hour.	3.07
Other equipment.	5.21
All other.	1.72
Total harvesting.	21.17
Storing costs.	5.25
Total cost per acre.	64.41
Returns:	
9.6 tons of silage @ \$6.52 per ton.	62.64
1.4 bu. shelled corn @ \$1.26 per bushel.	1.77
Total returns.	64.41
Cost to grow a ton.	3.96
Cost to harvest a ton.	2.20
Cost to store a ton.	0.55
Total cost per ton.	6.71
Net cost per ton (corn deducted).	6.53

Corn for Grain, 1946

321 acres on 21 farms

Average per acre:	Dollars
Growing:	
Land.	2.87
1.9 tons of manure, at \$2.79 per ton.	5.30
237 pounds of fertilizer at \$34.84 per ton.	4.13
5 quarts of seed, at \$8.96 per bushel.	1.42
9.7 hours of labor, at 73 cents per hour.	7.07
2.7 hours of horse work, at 52 cents per hour.	1.41
6.7 hours of tractor work, at 49 cents per hour.	3.25
Other equipment.	1.89
Interest.	0.22
All other.	1.09
Total growing.	29.65
Harvesting:	
5.6 hours of labor.	4.24
0.4 hours of horse work.	0.13
2.6 hours of tractor work.	1.48
Other equipment.	2.74
Hired harvesting.	3.03
Other costs.	0.25
Total harvesting	11.87
Storing and selling.	2.08
Total cost per acre.	43.60
Returns:	
39 bu. shelled corn @ \$1.75 per bu.	68.28
Value of stalks.	0.11
Total returns.	68.39
Net gain per acre.	24.79
Cost to grow a bushel.	0.76
Cost to harvest a bushel.	0.31
Cost to store and sell a bushel.	0.05
Total cost per bushel.	1.12
Net cost per bushel (value stalks deducted).	1.12
Gain per bushel.	0.64
Labor returns per acre.	36.09
Returns per hour of labor.	2.35

Mixed Spring Grain, 1946

268 acres on 12 farms

Average per acre:	Dollars
Growing:	
Land.	3.90
1.3 tons of manure, at \$2.49 per ton.	3.24
230 pounds of fertilizer, at \$32.34 per ton.	3.72
2.4 bushels of seed, at \$1.72 per bushel.	4.13
4.7 hours of labor at 67 cents per hour.	3.17
0.5 hours of horse work, at 66 cents per hour.	0.33
3.9 hours of tractor work, at 46 cents per hour.	1.79
Other equipment.	1.03
Interest.	0.23
All other.	0.37
Total growing.	21.91
Harvesting:	
5.1 hours of labor.	3.50
0.3 hours of horse work.	0.11
1.4 hours of tractor work.	0.54
Other equipment.	1.01
Threshing and combining.	2.08
0.7 pounds of twine.	0.09
All other.	0.85
Total harvesting.	8.18
Storing and selling.	2.35
Total cost per acre.	32.44
Returns:	
36 bu. mixed spring grain @ \$1.02 per bushel.	36.84
0.5 tons straw @ \$7.94 per ton.	3.97
Total returns.	40.81
Net gain per acre.	8.37
	Cents
Cost to grow a bushel.	61.3
Cost to harvest a bushel.	22.9
Cost to store and sell a bushel.	6.6
Total cost per bushel.	90.8
Net cost per bushel (value straw deducted).	80.0
Gain per bushel.	23.4
	Dollars
Labor returns per acre.	15.04
Labor returns per hour.	1.53

Oats, 1946

460 acres on 25 farms

Average per acre:	Dollars
Growing:	
Land.	4.73
2.6 tons of manure, at \$2.46 per ton.	6.40
234 pounds of fertilizer, at \$32.56 per ton.	3.81
2.1 bushels of seed, at \$1.56 per bushel.	3.27
5.2 hours of labor at 72 cents per hour.	3.76
2.5 hours of horse work, at 38 cents per hour.	0.95
3.5 hours of tractor work, at 66 cents per hour.	2.32
Other equipment.	1.83
Interest.	0.33
All other.	0.50
Total growing.	27.90
Harvesting:	
6.3 hours labor.	4.66
0.5 hours horse work.	0.23
1.4 hours tractor work.	0.82
Other equipment.	1.65
Threshing and combining.	2.57
Other costs.	0.87
Total harvesting.	10.80
Storing and selling costs.	2.82
Total costs.	41.52
Returns:	
46 bu. oats @ \$.87 per bu.	39.99
0.5 tons oat straw @ \$9.80 per ton.	4.90
Total returns.	44.89
Net gain per acre.	3.37
	Cents
Cost to grow a bushel.	60.6
Cost to harvest a bushel.	23.4
Cost to store and sell a bushel.	06.1
Total cost per bushel.	90.1
Net cost per bushel (value straw deducted).	79.5
	Dollars
Labor returns per acre.	11.87
Returns per hour of labor.	1.03

Spring Barley, 1946

58 acres on 3 farms

Average per acre:	Dollars
Growing:	
Land.	3.62
1.4 tons of manure, at \$2.20 per ton.	3.08
197 pounds of fertilizer, at \$31.96 per ton.	3.15
2.0 bushels of seed, at \$1.73 per bushel.	3.46
4.0 hours of labor, at 81 cents per hour.	3.23
3.5 hours of tractor work, at 53 cents per hour.	1.84
Other equipment.	1.60
Interest.	0.21
All other.	0.12
Total growing.	20.31
Harvesting:	
4.1 hours labor.	3.01
1.5 hours tractor work.	0.77
Other equipment.	1.23
Threshing and combining.	0.52
Other costs.	0.07
Total harvesting.	5.60
Storing and seeding.	1.97
Total cost per acre.	27.88
Returns:	
35 bu. barley @ \$1.70 per bu.	59.67
0.2 ton straw @ \$8.70 per ton.	1.74
Total returns.	61.41
Net gain per acre.	33.53
	Cents
Cost to grow a bushel.	57.9
Cost to harvest a bushel.	16.0
Cost to store and sell a bushel.	05.6
Total cost per bushel.	79.5
Net cost per bushel (value straw deducted)	74.5
Gain per bushel.	95.5
Labor returns per acre.	39.88
Returns per hour of labor.	4.85

Wheat, 1946

323 acres on 114 farms

Average per acre:	Dollars
Growing:	
Land.	4.82
1.2 tons of manure at \$2.52 per ton.	3.02
134 pounds of fertilizer, at \$35.64 per ton.	3.28
2.0 bushels of seed, at \$1.78 per bushel.	3.55
5.6 hours of labor, at 75 cents per hour.	4.18
0.5 hours of horse work, at 42 cents per hour.	0.21
4.8 hours of tractor work, at 48 cents per hour.	2.34
Other equipment.	1.56
Interest.	0.86
All other.	0.42
Total growing.	24.24
Harvesting:	
4.7 hours of labor.	3.67
0.4 hours of horse work.	0.13
1.4 hours of tractor work.	0.58
Threshing and combining.	0.73
Other equipment.	2.00
0.5 pounds of twine.	0.07
All other.	0.50
Total harvesting.	7.68
Storing and selling.	2.17
Total cost per acre.	34.09
Returns:	
32 bu. wheat @ \$2.15 per bu.	68.78
0.4 ton straw @ \$6.50 per ton.	2.60
Total returns.	71.38
Net gain per acre.	37.29
	Cents
Cost to grow a bushel.	75.5
Cost to harvest a bushel.	23.9
Cost to store and sell a bushel.	06.8
Total cost per bushel.	106.2
Net cost per bushel (value straw deducted).	98.1
Gain per bushel.	116.0
Labor returns per acre.	45.19
Labor returns per hour.	4.33

Summary, 1946
Crop Enterprises

Crop	Number of accounts	Average acres per farm	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on enterprise	Profit per acre
<u>Cash crops</u>							
Potatoes	10	30.4	308 bu.	\$2.00	92	\$ 3,143	\$103
Cabbage	8	14.6	9.6 tons	0.14	82	-868	-59
Tomatoes, C.F.	6	18.8	15.7 tons	3.02	119	4,343	231
Peas, C.F.	11	11.3	3,334 lbs.	4.04	23	817	72
Beans, dry	6	22.0	21.1 bu.	3.04	28	1,417	64
Corn, C.F.	5	20.1	3.5 tons	2.20	31	865	43
<u>Fruit</u>							
Apples	13	46.4	262 bu.	2.66	138	11,181	241
Cherries	4	6.4	4,801 lbs.	3.86	226	4,163	650
Peaches	6	6.5	136 bu.	1.13	174	237	36
Pears	3	7.4	82 bu.	1.54	115	541	73
<u>Grain</u>							
Wheat	14	23.1	32 bu.	4.33	10	373	16
Corn for Grain	21	15.3	39 bu.	2.35	15	379	25
Mixed spring grain	12	22.4	36 bu.	1.53	10	187	8
Oats	25	18.4	46 bu.	1.03	12	62	3
Barley, spring	3	19.2	35 bu.	4.85	8	643	33
<u>Hay</u>							
Alfalfa	11	30.9	2.4 tons	1.19	10	145	5
Other hay	37	41.7	1.9 tons	0.97	7	84	2

Livestock Enterprises

Enterprise	Number of accounts	Average number of head per farm	Production per head	Return per hour of labor	Hours of labor per head	Profit on enterprise
Dairy cows	27	25	9,045 lbs.	\$1.55	117	\$2,683
Hens	23	910	181 eggs	1.27	1.57	801
Raising chicks	22	2,088*	-----	0.63	0.25	-34
Incubation	3	**	**	6.18	1	2,312
Sheep	5	70	1.10 lambs	1.09	4.6	68
Feeder lambs	5	515	24 lbs. /	0.39	1.51	-329

* Number of chicks started.

** The average number of eggs set per farm was 62,143 and the per cent hatch 71.

/ Pounds of gain per head for 149 days on feed.

Farm Operating Statement, 1946

Items	Average per farm Dollars	Proportion of total receipts Per cent
Cash receipts:		
Crops.	16,222	51.3
Milk.	6,144	19.4
Sale of livestock.	2,480	7.8
Eggs.	3,063	9.7
Poultry.	1,909	6.0
Sale of purchased goods, miscellaneous.	1,813	5.8
Total receipts.	31,631	100.0
Cash expenses:		
Labor.	4,720	14.9
Equipment (gasoline, oil, equipment bought)	2,606	8.2
Real estate (insurance, repairs).	1,966	6.2
Taxes.	372	1.2
Crops (seed, fertilizer, threshing).	2,716	8.6
Livestock (feed, bedding, supplies, cows b'g't)	6,287	19.9
Marketing (containers, commission, storage).	1,405	4.4
Goods bought for resale, miscellaneous.	3,112	9.9
Total expenses.	23,184	73.3
Difference (cash available for living, saving, and payment of interest).	8,447	26.7
Adjustments for non-cash receipts and expenses:		
Increase in farm capital.	3,829	12.1
Value of unpaid family labor.	-811	-2.6
Value of board furnished hired labor.	-102	-0.3
Farm income (income for operator's labor and use of capital).	11,363	35.9
Interest on farm capital of \$42,167 at 5%.	2,108	6.7
Labor income (income for operator's year's work, comparable to wage of farm superintendent.	9,254	29.2
Value of house rent and privileges of operator.	746	2.4
Labor earnings (income for operator's year's work, comparable to wage of city worker).	10,000	31.6
Value of operator's time (what he would work for as farm superin- tendent).	1,840	5.8
Return on capital.	9,523	30.1
Per cent return on capital.	22.6	

Summary of Returns
per Hour of Labor

Farm Enterprises	1914	1919	1924	1929	1934	1939	1944	1946
	to 1918	to 1923	to 1928	to 1933	to 1938	to 1943		
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.17	1.55
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	0.89	1.27
Raising chicks	-	-	-	0.46	0.33	0.48	0.32	0.63
Incubation	-	-	-	-	1.91	2.96	5.37	6.18
Sheep	-	-	-	-0.73	0.06	0.42	-1.19	1.09
Feeder lambs	-	-	-	0.04	0.18	0.24	0.37	0.39
<u>Fruit:</u>								
Apples	-	0.79	0.79	0.45	0.45	0.85	**	2.66
Cherries	-	-	-	-	0.64	0.80	1.89	3.86
Peaches	-	-	-	-	0.54	0.56	1.91	1.13
Pears	-	-	-	-	0.36	1.24	1.32	1.54
<u>Grain:</u>								
Barley (spring)	0.03	-0.28	0.07	-0.34	0.07	-0.03	0.41	4.85
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	0.83	2.35
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.56	1.03
Mixed spring grains	-	-	-	-0.30	-0.03	0.36	0.96	1.53
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	1.88	4.33
<u>Hay:</u>								
Alfalfa	0.82	0.94	0.78	0.31	0.53	1.04	2.19	1.19
All other hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.33	0.97
<u>Vegetables:</u>								
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	0.38	3.04
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.32	0.14
Corn, sweet	-	-	-	-	0.42	0.49/	0.98/	2.20/
Peas, canning-factory	-	-	-	0.21	0.16	0.92	2.68	4.04
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.46	2.00
Tomatoes, canning-factory	-	-	-	0.24*	0.41	0.67	0.84	3.02

* Less than five years.

** Not available.

/ Canning-factory sweet corn only.