

Average Enterprise
COSTS and RETURNS
—from—
FARM COST ACCOUNTS
53 Farms - 1944

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Foreword

For 31 years farmers in New York State have been cooperating with the State College of Agriculture in keeping farm cost accounts. The work of keeping the accounts is done by the farmer and that of summarizing and analyzing the accounts is done by the college.

The purpose of farm accounts is to enable the farm operator to (1) account for his receipts and expenditures, (2) have a knowledge of the profits or losses of his farm, (3) have the necessary figures available for preparing his income tax returns and (4) analyze the operation to secure greater profits.

Simpler sets of accounts would fill the requirements for the first three; the last, however, requires the detail of cost accounting. While cost accounts provide information for all four uses, their most important purpose is the latter.

By keeping the costs, including labor, for each enterprise separate, the farm operator can study his farming operation and make such adjustments between and within enterprises as will result in greater total profit for the farm business.

This report is made up from the results of the experience of the farmers who kept cost accounts with the college in 1944. The averages shown here are not averages of farm results but are weighted by the acres of crops or numbers of livestock, etc. The averages do not represent any one farming operation but present a general picture of conditions for each enterprise. They can serve as a basis of comparison for farmers in analyzing their own farm enterprises.

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Labor Force on Cost Account Farms

-1941..

	Large farms	Middle-sized	Small farms	All farms
Farms	18	18	17	53
Man equivalent				
Range	4.1 to 10.4	2.4 to 4.1	1.1 to 2.4	1.1 to 10.4
Average	5.5	3.3	1.8	3.6
Months of work performed by:				
Men hired by month or year:				
With privileges	16	10	3	10
With board	2	2	1	2
With wage only	6	3	1	3
Men hired by day or hour	21	6	2	10
Operator	12	12	12	12
Other unpaid	9	7	2	6
Total months	66	40	21	43

Cost of Labor, 1944

53 farms

	Dollars per month
Hired by month or year	
Men with privileges:	
Wage.	107
Value milk, wood, house, etc.	35
Total.	142
(high third, \$170; low third, \$114)	
Men boarding with farmer:	
Wage.	82
Value of board	28
Total.	110
(High third, \$131; low third, \$62)	
Men living off farm:	
Cash wage.	103
(high third, \$116; low third, \$61)	
Hired by day or hour:	
Average of 61 cents per hour or \$143 per month, (high third, 76 cents or \$178; low third, 41 cents or \$ 96)	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$136 per month in cash and \$53 in privileges, or \$189 (high third, \$229; low third, \$148)	
Members of family other than operator:	
Average value \$151 (high third, \$203; low third, \$69)	
Average cost of all types of farm labor:	
Average of 63 cents per hour or \$153 per month (high third, \$178; low third, \$112)	

106 horses on 39 farms

Average per horse:	Dollars
Costs:	
1178 pounds of grain, at \$2.75 per hundredweight.....	32.45
3.2 tons of hay, at \$16.71 per ton.....	53.48
Pastures and fences.....	6.55
Other feed and bedding.....	4.82
Total feed and bedding.....	97.30
84 hours of man labor, at 59 cents per hour.....	49.60
Depreciation.....	20.85
Buildings.....	11.04
Interest on average value of \$126 per horse.....	6.23
Shoeing.....	3.34
Veterinarian and medicine.....	0.61
All other.....	4.82
Total other than feed, bedding and labor.....	46.97
Total cost to keep a horse.....	193.87
Credits	
7.9 tons of manure, at \$1.04 per ton.....	8.24
Colts, fair premiums, and the like.....	0.70
Total credits.....	8.94
Net cost of horse work.....	184.93
Harness cost.....	6.75
Cost for the year, horse, and harness.....	191.68
Hours of work per horse.....	440
Cost per hour, cents.....	44

Tractors, 1944

83 tractors on 49 farms*

Average per tractor:	Dollars
727 gallons of fuel, at 14 cents per gallon.	104.73
17 gallons of oil, at 73 cents per gallon	12.34
Grease and greasing.	2.57
Farm labor.	16.94
Insurance	2.18
Depreciation	49.35
Repairs.	41.11
Interest on average value of \$594	27.80
Buildings	7.65
All other	18.05
Cost for the year.	264.72

Hours of work per tractor	530
Cost per hour, dollars.	0.54

* Four farms had 3 tractors, 15 had 2 tractors, and 41 had 1 tractor.

Trucks, 1944

71 trucks on 44 farms

Average per truck:	Dollars
387 gallons of fuel, at 17 cents per gallon.	66.80
15 gallons of oil, at 45 cents per gallon	6.79
Grease and greasing.	2.32
Farm labor.	14.69
License.	23.46
Insurance	17.31
Depreciation	9.32
Repairs.	67.94
Tires	17.34
Interest on average value of \$259	12.62
Buildings	9.28
All other	6.76
Cost for year	254.63

Distance driven per truck, miles	3092
Cost per mile, cents.	7.5

Dairy Cows, 1944

746 cows on 32 farms

	Dollars
Average per cow:	
Costs:	
3042 pounds of grain, at \$53.96 per ton.....	82.07
2.6 tons of hay, at \$16.24 per ton.....	42.22
Other dry feed.....	0.22
4.9 tons of silage, at \$6.05 per ton.....	29.63
Other succulent feed.....	0.65
Bedding.....	2.67
Pasture.....	8.13
Fences.....	2.68
Total feed and bedding.....	168.27
119 hours of labor, at 57 cents per hour.....	68.30
Horse work, automobile, truck, tractor.....	3.20
Dairy equipment.....	5.95
Depreciation on animal.....	10.73
Interest on \$153 value of cow.....	7.73
Buildings.....	6.85
Breeding costs.....	5.77
Veterinarian, medicine, disinfectants.....	3.21
Hired milk-hauling.....	10.08
Cow-testing association dues.....	1.56
Insurance.....	0.51
Registration and transfer fees.....	0.41
Ice.....	0.07
Light, water, power.....	3.37
Strainer cloths and other supplies.....	0.97
All other.....	5.69
Total other than feed, bedding, and labor.....	66.10
Total cost.....	302.67
Returns:	
8185 pounds of milk sold at \$4.04 per hundredweight.....	330.89
481 pounds of milk used on farm at \$3.67 per hundredweight.....	17.65
Calves.....	16.25
8.6 tons of manure at \$1.04 per ton.....	8.94
Total returns.....	373.73
Gain.....	71.06
Cost of producing 100 pounds of milk, dollars.....	3.20
Value per 100 pounds of milk, dollars.....	4.02
Return per hour of labor, dollars.....	1.17
Labor return per cow.....	139.00

Heifers, 1944

212 mature-heifers equivalents on 32 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth.....	29.39
675 pounds of whole milk at \$3.52 per hundredweight.....	23.79
1931 pounds of grain, at \$2.98 per hundredweight.....	57.52
3.2 tons of hay, at \$15.36 per ton.....	49.15
2.2 tons of silage, at \$6.17 per ton.....	13.57
Other feed.....	0.42
Pastures and fences.....	15.34
Bedding.....	3.83
Total feed and bedding.....	163.62
57 hours of labor, at 56 cents per hour.....	31.86
Horse hours and equipment.....	1.56
Buildings.....	10.53
Breeding fees.....	5.14
Veterinarian and medicine.....	0.60
Insurance.....	0.58
Registration and transfer fees.....	0.48
Lights, water.....	1.88
Interest.....	10.33
All other.....	0.59
Total other than calf, feed, bedding and labor.....	31.69
Total cost.....	256.56
By-products:	
10.5 tons of manure, at \$1.00 per ton.....	10.49
Other returns.....	0.14
Total by-products.....	10.63
Net cost of raising a heifer to 27.5 months of age.....	245.93

* There were a total of 765 heifers of all ages on these farms for a part or all of the year. They were fed a total of 5820 heifer-months, which divided by 27.5 equals 212 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1944

32 bulls on 23 farms

Dollars

Average per bull:

Costs:

783 pounds of grain, at \$55.20 per ton.....	21.62
2.7 tons of hay, at \$15.91 per ton.....	42.97
1.4 tons of silage, at \$6.41 per ton.....	8.97
Other feed and bedding.....	3.06
Pasture and fences.....	2.28
Total feed and bedding.....	78.90
83 hours of labor, at 53 cents per hour.....	44.31
Interest on \$184.....	9.22
Buildings.....	9.75
All else.....	5.94
Total other than feed, bedding, and labor.....	24.91
Total cost.....	148.12
 Credits:	
7.6 tons of manure, at \$1.00 per ton.....	7.62
Appreciation.....	15.02
Total credits other than service fees.....	22.64
Service fees from neighbors.....	0.66
Services charged to cows, 20 at \$4.80.....	95.94
Services charged to heifers, 5 at \$5.78.....	28.88
Total service credits.....	125.48
Total credits.....	148.12

Hens, 1944

30,902 birds on 33 farms

Average per bird:	Dollars
Costs:	
59 pounds of grain, at \$2.59 per hundredweight.....	1.53
50 pounds of mash, at \$3.42 per hundredweight.....	1.71
Grit and shell.....	0.03
Other feed.....	0.04
Total feed.....	3.31
1.7 hours of labor, at 58 cents per hour.....	0.98
Depreciation.....	0.49
Interest.....	0.08
Power and equipment.....	0.12
Buildings.....	0.24
Litter.....	0.04
Electricity.....	0.04
Containers.....	0.07
All other.....	0.09
Total other than feed and labor.....	1.17
Total cost.....	5.46
Returns:	
174 eggs per hen, at 41 cents per dozen.....	5.89
75 pounds of manure, at \$2.13 per ton.....	0.08
Total returns.....	5.97
Gain.....	0.51
Cost of producing a dozen eggs.....	0.38
Value per dozen eggs.....	0.41
Return per hour of labor.....	0.89
Labor return per bird.....	1.49

Raising Chicks, 1944

71,060 chicks started on 31 farms

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 23 cents per chick.....	22.83
1028 pounds of mash, at \$3.43 per hundredweight.....	35.23
892 pounds of grain, at \$2.58 per hundredweight.....	22.98
Other feed.....	0.12
Total feed.....	58.33
22 hours of labor, at 59 cents per hour.....	12.96
Horse, automobile, truck.....	1.22
Poultry equipment.....	3.27
Litter.....	1.16
Interest.....	2.04
Fuel or heat.....	2.90
Medicine and disinfectants.....	0.49
Range and fences.....	0.35
Buildings.....	0.81
All other.....	0.96
Cost other than chicks, feed, and labor.....	13.20
Total cost.....	107.32
Returns:	
23.3 meat birds sold or eaten, at 97 cents per bird.....	22.62
53.5 pullets for laying flock, at \$1.40 per bird.....	74.95
1.5 breeding cockerels, at \$1.55 per bird.....	2.33
21.7 birds died.	
Total value of birds.....	99.90
304 pounds of manure, at \$2.04 per ton.....	0.31
Eggs laid on range.....	0.94
Other returns.....	0.15
Returns other than birds.....	1.40
Total returns.....	101.30
Gain.....	-6.02
Cost of raising a bird to maturity.....	1.66
Value of mature bird.....	1.54
Return per hour of labor.....	0.32
Labor return per 100 chicks started.....	6.94

Nine farms started 9035 sexed pullet chicks, and raised 6902 pullets at a cost of \$1.88 each.

Five farms started 10,958 straight-run chicks, and raised 4258 pullets and 157 breeding cockerels at a cost of \$1.23 each.

Seventeen farms started 51,067 "miscellaneous" chicks, including straight-run, sexed day-old pullets, and started pullets. From these, 23,330 pullets and 952 breeding cockerels were raised at a cost of \$1.68 each.

Incubation, 1944

124,767 chicks hatched on 5 farms

Average per 100 chicks hatched:	Dollars
Costs:	
169 eggs, at 5.6 cents per egg.....	9.46
1.3 hours of labor, at 68 cents per hour.....	0.89
Fuel for incubator.....	0.33
Other cost of incubator.....	0.50
Chick boxes.....	0.07
Buildings.....	0.16
Automobile and truck.....	0.31
All other.....	0.27
Sexing.....	0.41
Total other than eggs and labor.....	2.05
Total cost*.....	12.40
Returns:	
74.3 chicks sold, at 18.8 cents per bird.....	13.97
18.3 chicks for own brooders, at 23.8 cents per birds.....	4.35
Custom hatching.....	0.18
Total returns**.....	18.50
Gains.....	6.10
Per cent hatch.....	59
Return per hour of labor, dollars.....	5.37
Labor return per 100 chicks hatched.....	7.00

* Net cost per 100 chicks hatched (custom hatching deducted) is \$12.22.
 ** Net returns per 100 chicks hatched (custom hatching deducted) is \$18.32.

Sheep, 1944

334 sheep on 4 farms*

Average per head:	Dollars
Costs:	
279 pounds of grain, at \$1.80 per hundredweight.....	5.02
599 pounds of dry roughage, at \$16.20 per ton.....	4.85
281 pounds of silage, at \$3.98 per ton.....	0.56
Pasture and fences.....	2.27
Other feed and bedding.....	0.25
Total feed and bedding.....	12.95
5.2 hours of labor, at 69 cents per hour.....	3.59
Decrease in inventory.....	5.43
Buildings.....	1.15
Equipment.....	0.19
Shearing.....	0.19
Interest.....	0.59
All other.....	0.38
Total other than feed, bedding, and labor.....	7.93
Total costs.....	24.47
Returns:	
Animals sold and used.....	10.40
Wool sold at 45 cents per pound.....	3.02
1431 pounds of manure, at \$1.71 per ton.....	1.23
Other returns.....	---
Total returns.....	14.65
Gain:.....	-9.82
Wool per sheep clipped, pounds.....	7.6
Lamb crop, per cent.....	95
Return per hour of labor, dollars.....	-1.19
Labor return per sheep.....	-6.22

* This number of accounts is too few to produce trustworthy figures.

Feeder Lambs, 1944

2551 lambs bought on 4 farms

Average per lamb bought:	Dollars
Costs:	
1 lamb weighing 55 pounds, at 11.9 cents per pound.....	6.55
142 pounds of grain, at \$50.60 per ton.....	3.60
157 pounds of dry roughage, at \$19.40 per ton.....	1.53
71 pounds of succulent feed, at \$3.60 per ton.....	0.13
Bedding and other feed.....	0.22
Total feed and bedding.....	5.48
1.3 hours of labor, at 64 cents per hour.....	0.83
Equipment.....	0.16
Interest.....	0.16
Buildings.....	0.31
Shearing.....	0.01
All other.....	0.14
Total other than lamb, feed, bedding, and labor.....	0.77
Total cost.....	13.63
Returns:	
0.94 lamb weighing 81 pounds per lamb sold at 15.2 cents per pound.....	12.31
0.06 lamb died.....	0.39
Wool sold at 39 cents per pound.....	0.02
Pelts.....	0.54
471 pounds of manure, at \$2.20 per ton.....	0.01
Other returns.....	
Total returns.....	13.27
Gain.....	-0.36
Increase in weight per lamb, pounds.....	26
Return per hour of labor, dollars.....	0.37
Labor returns per lamb bought.....	0.48
Average number of days fed.....	135

Potatoes, 1944

403 acres on 13 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Land.....	4.62
1.9 tons of manure, at \$2.34 per ton.....	4.45
1355 pounds of fertilizer at \$43.20 per ton.....	29.35
Cover crop.....	2.57
24.2 bushels of seed, at \$1.69 per bushel.....	40.78
Spray and dust materials.....	8.66
25.4 hours of labor, at 62 cents per hour.....	15.70
2.8 hours of horse work, at 48 cents per hour.....	1.34
9.5 hours of tractor work, at 50 cents per hour.....	4.75
Other equipment.....	6.01
Interest.....	1.24
All other.....	2.57
Total growing.....	122.04
Harvesting:	
45.7 hours of labor.....	32.02
Horse, tractor, and truck cost.....	3.73
Other equipment.....	3.85
All other.....	0.14
Total harvesting.....	39.74
Storing and Selling:	
20.6 hours of labor.....	14.04
Horse, auto, and truck.....	2.29
Equipment.....	1.03
Buildings.....	4.72
Interest.....	2.75
All other.....	7.79
Total storing and selling.....	32.62
Total cost per acre.....	194.40
Returns:	
265 bushels potatoes at \$1.35 per bushel.....	357.81
Net gain per acre.....	163.41
Cost per bushel to grow.....	46.0 cents
Cost per bushel to harvest.....	15.0 cents
Cost per bushel to store and sell.....	12.3 cents
Total cost per bushel.....	73.3 cents
Returns per bushel.....	134.9 cents
Labor returns per acre.....	225.17
Return per hour of labor.....	2.146

Cabbage, 1944

108 acres on 11 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Land.....	4.20
2.7 tons of manure, at \$2.73 per ton.....	7.36
1058 pounds of fertilizer, at \$33.93 per ton.....	17.95
Seeds and plants.....	8.45
Spray and dust materials.....	2.24
42.6 hours of labor, at 68 cents per hour.....	29.10
11.0 hours of horse work, at 45 cents per hour.....	4.96
10.2 hours of tractor work, at 55 cents per hour.....	5.65
Other equipment.....	5.82
Interest.....	0.85
All other.....	5.49
Total growing.....	92.07
Harvesting:	
31.5 hours of labor.....	20.36
Horse, tractor, truck cost.....	3.12
Other equipment cost.....	1.22
All other.....	0.93
Total harvesting costs.....	25.63
Storing and selling costs.....	25.88
Total cost per acre.....	143.58
Returns:	
5.8 tons cabbage at \$34.57 per ton.....	202.06
Total returns.....	202.06
Net gain per acre.....	58.48
Cost to grow a ton.....	15.75
Cost to harvest a ton.....	4.39
Cost to store and sell a ton.....	4.43
Total cost per ton.....	24.57
Labor returns per acre.....	121.56
Returns per hour of labor.....	1.32

Canning-Factory Peas, 1944

82 acres on 8 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	3.80
3.6 bushels of seed, at \$7.75 per bushel.....	27.91
256 pounds of fertilizer, at \$31.60 per ton.....	4.05
2.2 tons of manure, at \$2.58 per ton.....	5.68
5.2 hours of labor, at 62 cents per hour.....	3.21
2.2 hours of horse work, at 59 cents per hour.....	1.30
3.5 hours of tractor work, at 50 cents per hour.....	1.74
Other equipment.....	1.86
All other.....	2.04
Total growing.....	51.59
Harvesting:	
13.2 hours of labor.....	8.13
Horse, tractor, and truck cost.....	3.53
Other equipment cost.....	0.66
All other costs.....	0.75
Total harvesting costs.....	13.07
Storing and selling costs.....	0.47
Total cost per acre.....	65.13
Returns:	
1.2 tons peas at \$36.66 per ton.....	102.78
0.2 tons pea silage at \$1.65 per ton.....	0.33
Total returns.....	103.11
Net gain per acre.....	37.98
Cost to grow a ton.....	43.50
Cost to harvest a ton.....	11.02
Cost to store and sell a ton.....	0.40
Total cost per ton.....	54.92
Net cost per ton (value silage deducted).....	54.64
Labor returns per acre.....	49.32
Returns per hour of labor.....	2.68

Canning-Factory Tomatoes, 1944

105 acres on 8 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	4.27
2.9 tons of manure, at \$3.19 per ton.....	9.24
1486 pounds of fertilizer, at \$31.80 per ton.....	23.66
2902 plants, at \$7.48 per thousand.....	21.70
32.0 hours of labor, at 70 cents per hour.....	22.51
12.2 hours of horse work, at 50 cents per hour.....	6.04
6.1 hours of tractor work, at 52 cents per hour.....	3.20
Other equipment.....	4.20
Interest.....	1.06
All other.....	5.66
Total growing.....	101.54
Harvesting:	
68.7 hours of labor.....	54.54
Horse, tractor, and truck costs.....	2.76
Other equipment cost.....	.82
All other.....	1.25
Total harvesting cost.....	59.37
Storing and selling cost.....	5.19
Total cost per acre.....	166.10
Returns:	
6.8 tons tomatoes at \$25.61 per ton.....	173.65
Total returns.....	173.65
Net gain per acre.....	7.55
Cost to grow a ton.....	14.98
Cost to harvest a ton.....	8.75
Cost to store and sell a ton.....	.76
Total cost per ton.....	24.49
Labor returns per acre.....	86.24
Returns per hour of labor.....	0.84

Canning-Factory Corn, 1944

88 acres on 4 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	4.38
4.3 quarts of seed, at \$13.91 per bushel.....	1.87
278 pounds of fertilizer, at \$32.94 per ton.....	4.58
1.2 tons of manure, at \$2.09 per ton.....	2.51
10.3 hours of labor, at 67 cents per hour.....	6.95
1.3 hours of horse work, at 53 cents per hour.....	0.69
6.2 hours of tractor work, at 51 cents per hour.....	3.19
Other equipment.....	1.25
All other.....	4.00
Total growing.....	29.42
Harvesting:	
17.8 hours of labor.....	9.83
Horse, tractor, truck costs.....	0.74
Other equipment cost.....	0.20
All other.....	----
Total harvesting costs.....	10.77
Storing and selling cost.....	5.38
Total cost per acre.....	45.57
Returns:	
2.4 tons sweet corn at \$22.97 per ton.....	55.65
0.5 tons silage at \$1.80 per ton.....	0.90
Total returns per acre.....	56.55
Net gain per acre.....	10.98
Cost to grow a ton.....	12.14
Cost to harvest a ton.....	4.44
Cost to store and sell a ton.....	2.22
Total cost per ton.....	18.80
Net cost per ton (silage deducted).....	18.43
Labor returns per acre.....	28.21
Returns per hour of labor.....	0.98

Dry Beans, 1944

46 acres on 4 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	3.08
1.7 tons of manure, at \$2.43 per ton.....	4.23
222 pounds of fertilizer, at \$34.81 per ton.....	3.87
0.9 bushels of seed, at \$6.35 per bushel.....	5.87
17.5 hours of labor, at 38 cents per hour.....	6.67
10.5 hours of horse work, at 32 cents per hour.....	3.38
3.6 hours of tractor work, at 59 cents per hour.....	2.13
Other equipment.....	2.47
Interest.....	0.28
All other.....	1.16
Total growing.....	33.14
Harvesting:	
11.7 hours of labor.....	5.12
Horse, tractor, truck.....	2.26
Other equipment.....	0.54
Threshing.....	0.88
Total harvesting.....	8.80
Storing and selling:	1.01
Total costs.....	42.95
Returns:	
10.1 bushels of beans at \$3.97 per bushel.....	39.98
0.30 ton bean straw at \$7.79 per ton.....	2.34
Total returns.....	42.32
Net loss per acre.....	0.63
Cost to grow a bushel.....	\$3.293
Cost to harvest a bushel.....	0.874
Cost to store and sell a bushel.....	0.100
Total cost per bushel.....	4.267
Net cost per bushel(straw deducted).....	4.034
Labor returns per acre.....	11.16
Returns per hour of labor.....	0.38

Apples, 1944
687 acres on 17 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.	11.06
0.6 tons of manure, at \$2.35 per ton	1.41
126 pounds of nitrogenous fertilizer, at \$46.00 per ton.	2.90
Other fertilizer.	0.03
Spray and dust materials	18.39
38.5 hours of labor, at 68 cents per hour	26.05
2.9 hours of horse work, at 39 cents per hour	1.14
5.7 hours of tractor work, at 52 cents per hour	2.98
Other equipment.	3.20
Interest.	2.45
All other	7.13
Total growing.	81.74
Harvesting:	
61 hours labor.	45.36
Auto and truck.	1.87
Other equipment	2.51
All other.	3.52
Total harvesting.	53.26
Storing and selling:	
Packages.	27.01
Commission, hired packing, storage, transportation	26.09
Labor.	14.57
Equipment	1.53
Building.	1.81
All other	6.29
Total storing and selling.	77.30
Total cost per acre.	212.30
Returns:	
192 bu. packable fruit @ \$1.80.	345.42
11 bu. ciders.	8.82
Other returns.	.46
Total returns	354.70
Net gain per acre.	142.40
Cost to grow a bushel	0.43
Cost to harvest a bushel	0.28
Cost to store and sell a bushel.	0.40
Total cost per bushel	1.11
Net cost per bushel*	0.78
Total returns per bushel	1.85
Net returns per bushel*	1.52
Gain per bushel.	0.74
Returns per hour of labor.	1.90
Labor returns per acre.	228.38

* 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.

36 acres on 5 farms

Average per acre:	Dollars
Costs:	
Growing:	
Orchard overhead.....	6.16
1.3 tons of manure, at \$2.52 per ton.....	3.27
225 pounds of fertilizer, at \$49.00 per ton.....	5.52
Spray and dust materials.....	6.54
16.5 hours of labor, at 84 cents per hour.....	13.79
1.6 hours of horse work, at 48 cents per hour.....	0.77
3.0 hours of tractor work, at 53 cents per hour.....	1.59
Other equipment.....	3.82
Interest.....	1.02
All other.....	5.14
Total growing.....	47.62
Harvesting:	
129.5 hours of labor.....	98.13
Automobile and truck.....	1.02
Other equipment.....	1.70
Other.....	0.19
Total harvesting.....	101.04
Storing and selling:	
Labor.....	4.62
Horse, auto, truck.....	1.51
Other.....	0.49
Total storing and selling.....	6.62
Total cost per acre.....	155.28
Returns:	
3375 pounds cherries at 9.7¢.....	326.02
Total returns.....	326.02
Net gain per acre.....	170.74
Cost per pound to grow.....	1.4
Cost per pound to harvest.....	3.0
Cost per pound to store and sell.....	0.2
Total cost per pound.....	4.6
Net cost per pound*.....	4.6
Total return per pound.....	9.7
Net return per pound*.....	9.7
Returns per hour of labor.....	1.89
Labor return per acre.....	287.28

* 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.

Peaches, 1944

58 acres on 7 farms

Average per acre:	Dollars
Costs:	
Growing:	
Orchard overhead.....	6.79
0.3 tons of manure, at \$2.40 per ton.....	0.72
152 pounds of fertilizer, at \$48.80 per ton.....	3.71
Spray and dust materials.....	5.76
53.5 hours of labor, at 69 cents per hour.....	36.93
4.3 hours of horse work, at 41 cents per hour.....	1.78
5.9 hours of tractor work, at 54 cents per hour.....	3.17
Other equipment.....	3.84
Interest.....	1.45
All other.....	2.38
Total growing.....	66.53
Harvesting:	
62.7 hours of labor.....	45.09
Automobile and truck.....	4.72
Other equipment.....	2.48
Other.....	1.45
Total harvesting.....	53.74
Storing and selling:	
Packages.....	11.95
Commission, hired packing, storage, transportation.....	2.12
Labor.....	11.57
Equipment.....	—
All other.....	3.24
Total storing and selling.....	28.88
Total cost per acre.....	149.15
Returns:	
131 bushel peaches at \$2.32.....	304.17
Other returns.....	1.86
Total returns.....	306.03
Net gain per acre.....	156.88
Cost per bushel to grow.....	50.74
Cost per bushel to harvest.....	40.9
Cost per bushel to store and sell.....	22.0
Total cost per bushel.....	113.6
Net cost per bushel*.....	101.5
Total returns per bushel.....	2.317
Net returns per bushel*.....	2.210
Returns per hour of labor.....	\$1.91
Labor returns per acre.....	250.47

* 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.

Pears, 1944

35 acres on 5 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Orchard overhead.....	6.38
126 pounds of fertilizer, at \$59.20 per ton.....	3.73
Spray and dust materials.....	11.72
39.3 hours of labor, at 70 cents per hour.....	27.38
2.9 hours of horse work, at 48 cents per hour.....	1.40
5.9 hours of tractor work, at 63 cents per hour.....	3.70
Other equipment.....	4.96
Interest.....	1.48
All other.....	6.89
Total growing.....	67.64
Harvesting:	
40.6 hours of labor.....	29.57
Automobile and truck.....	0.80
Other equipment.....	3.82
Other.....	0.68
Total harvesting.....	34.87
Storing and selling:	
Packages.....	6.21
Commission, hired packing, storage, transportation.....	0.34
Labor.....	8.95
Equipment.....	----
All other.....	0.91
Total storing and selling.....	16.41
Total cost per acre.....	118.92
Returns:	
109 bushels pears at \$1.64.....	179.63
Other returns.....	----
Total returns.....	179.03
Net gain per acre.....	60.71
Cost per bushel to grow.....	62.0
Cost per bushel to harvest.....	31.9
Cost per bushel to store and sell.....	15.0
Total cost per bushel.....	108.9
Net cost per bushel*.....	1.029
Total returns per bushel.....	1.645
Net returns per bushel*.....	1.585
Returns per hour of labor.....	\$1.32
Labor returns per acre.....	126.61

* 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, 1944

455 acres on 22 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	3.29
1.1 tons of manure, at \$2.25 per ton.....	2.47
Share of seeding cost.....	2.17
Interest.....	0.27
All other.....	0.68
Total growing.....	8.88
Harvesting:	
11.0 hours of labor at 58 cents per hour.....	6.36
3.3 hours of horse work at 32 cents per hour.....	1.05
3.1 hours of tractor work, at 54 cents per hour.....	1.66
Equipment.....	3.91
All other.....	0.62
Total harvesting.....	13.60
Storing and selling.....	5.17
Total cost per acre.....	27.65
Returns:	
2.0 tons hay at \$22.39 per ton.....	45.26
Value of aftermath pastured.....	0.43
Total returns.....	45.69
Net gain.....	18.04
Cost to grow a ton.....	4.39
Cost to harvest a ton.....	6.73
Cost to store and sell a ton.....	2.56
Total cost per ton.....	13.68
Net cost per ton (value of pasture deducted).....	13.47
Labor returns per acre.....	24.47
Returns per hour of labor.....	2.19

Hay Other Than Alfalfa, 1944

1,491 acres on 42 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	3.71
2.2 tons of manure, at \$2.26 per ton.....	4.97
Share of seeding cost.....	2.52
Interest.....	0.41
All other.....	0.28
Total growing.....	11.89
Harvesting:	
7.5 hours of labor, at 60 cents per hour.....	4.50
3.3 hours of horse work, at 50 cents per hour.....	1.66
1.5 hours of tractor work, at 57 cents per hour.....	0.86
Equipment.....	1.86
All other.....	0.72
Total harvesting.....	9.60
Storing and selling.....	4.22
Total cost per acre.....	25.71
Returns:	
1.8 tons hay at \$17.13 per ton.....	30.63
Value of aftermath pastured.....	0.61
Total returns.....	31.24
Net gain.....	5.53
Cost to grow a ton.....	6.65
Cost to harvest a ton.....	5.37
Cost to store and sell a ton.....	2.36
Total cost per ton.....	14.38
Net cost per ton (value of pasture deducted).....	14.04
Labor return per acre.....	10.08
Return per hour of labor.....	1.03

Corn Silage, 1944

501 acres on 34 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Land.....	3.64
4.0 tons of manure, at \$2.24 per ton.....	8.97
213 pounds of fertilizer, at \$32.60 per ton.....	3.48
10.5 quarts of seed, at \$5.24 per bushel.....	1.72
8.3 hours of labor, at 58 cents per hour.....	4.79
5.6 hours of horse work, at 35 cents per hour.....	1.98
4.6 hours of tractor work, at 59 cents per hour.....	2.70
Other equipment.....	2.77
Interest.....	0.23
All other.....	0.47
Total growing.....	30.75
Harvesting:	
14.6 hours of labor.....	8.38
5.1 hours of horse labor.....	2.11
3.8 hours of tractor labor.....	2.14
Other equipment.....	4.21
All other.....	1.63
Total harvesting.....	18.47
Storing costs.....	5.86
Total cost per acre.....	55.08
Returns:	
8 tons of silage at \$6.54 per ton.....	54.87
0.3 bushels shelled corn at 70 cents.....	0.21
Total returns.....	55.08
Cost to grow a ton.....	3.66
Cost to harvest a ton.....	2.20
Cost to store and sell a ton.....	0.70
Total cost per ton.....	6.56
Net cost per ton (corn deducted).....	6.54

Corn for Grain, 1944

237 acres on 23 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Land.....	3.94
2.5 tons of manure, at \$2.54 per ton.....	6.35
208 pounds of fertilizer, at \$32.60 per ton.....	3.41
7 quarts of seed, at \$4.93 per bushel.....	1.08
9.9 hours of labor, at 61 cents per hour.....	6.02
3.5 hours of horse work, at 57 cents.....	2.00
6.2 hours of tractor work, at 52 cents per hour.....	3.24
Other equipment.....	2.38
Interest.....	0.22
All other.....	0.50
Total growing.....	29.14
Harvesting:	
9.4 hours of labor.....	5.94
0.8 hours of horse work.....	0.46
1.7 hours of tractor work.....	0.86
Other equipment.....	1.83
Hired harvesting.....	3.16
Other costs.....	0.22
Total harvesting.....	12.47
Storing and selling.....	1.42
Total cost per acre.....	43.03
Returns:	
35 bushels shelled corn at \$1.32 per bushel.....	46.03
Value of stalks.....	1.01
Total returns.....	47.04
Net gain.....	4.01
Cost to grow a bushel	33.3¢
Cost to harvest a bushel	35.7¢
Cost to store and sell a bushel	4.0¢
Total cost per bushel	123.0¢
Net cost per bushel (stalks deducted)	120.1¢
Labor return per acre	15.96
Returns per hour of labor	0.83

Mixed Spring Grain, 1944

202 acres on 14 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Land.....	3.52
3.1 tons of manure, at \$2.29 per ton.....	7.10
161 pounds of fertilizer, at \$30.80 per ton.....	2.48
2.3 bushels of seed, at \$1.29 per bushel.....	2.96
5.3 hours of labor at 59 cents per hour.....	3.14
3.7 hours of horse work, at 41 cents per hour.....	1.51
3.0 hours of tractor work, at 59 cents per hour.....	1.78
Other equipment.....	1.33
Interest.....	0.26
All other.....	0.22
Total growing.....	24.30
Harvesting:	
7.1 hours of labor.....	4.12
2.2 hours of horse work.....	0.95
0.9 hours of tractor work.....	0.69
Other equipment.....	1.32
Threshing and combining.....	2.24
All other.....	0.94
Total harvesting.....	10.56
Storing and selling.....	1.89
Total cost per acre.....	36.75
Returns:	
54 bushels mixed spring grain at \$1.00 per bushel.....	33.57
0.8 tons straw at \$9.30 per ton.....	7.44
Total returns.....	41.01
Net gain.....	4.26
Cost to grow a bushel.....	72.14
Cost to harvest a bushel.....	31.44
Cost to store and sell a bushel.....	5.64
Total cost per bushel.....	109.12
Net cost per bushel (straw deducted).....	87.04
Labor returns per acre.....	11.83
Labor returns per hour.....	0.96

Oats, 1944

340 acres on 26 farms

	Dollars
Average per acre:	
Costs:	
Growing:	
Land.....	4.14
2.5 tons of manure, at \$2.38 per ton.....	5.94
199 pounds of fertilizer, at \$27.40 per ton.....	2.74
2.2 bushels of seed, at \$1.30 per bushel.....	2.86
5.0 hours of labor at 56 cents per hour.....	2.82
2.7 hours of horse work, at 44 cents per hour.....	1.20
3.2 hours of tractor work, at 54 cents per hour.....	1.74
Other equipment.....	1.73
Interest.....	0.25
All other.....	0.43
Total growing.....	23.85
Harvesting:	
6.9 hours of labor.....	4.09
1.1 hours of horse work.....	0.49
1.6 hours of tractor work.....	0.99
Other equipment.....	1.81
Threshing and combining.....	1.25
Other costs.....	0.41
Total harvesting.....	9.04
Storing and selling cost.....	1.89
Total cost per acre.....	34.78
Returns:	
33 bushels oats at 84¢ per bushel.....	27.96
0.5 tons oat straw at \$13.16 per ton.....	6.58
Total returns.....	34.54
Net loss.....	0.24
Cost to grow a bushel.....	71.5¢
Cost to harvest a bushel.....	27.1¢
Cost to store and sell a bushel.....	5.6¢
Total cost per bushel.....	104.2¢
Net cost per bushel, straw value deducted.....	84.5¢
Labor return per acre.....	6.67
Return per hour of labor.....	0.56

Spring Barley, 1944

54 acres on 5 farms

Average per acre:

	Dollars
Costs:	
Growing:	
Land.....	3.98
2.9 tons of manure, at \$2.09 per ton.....	6.06
291 pounds of fertilizer, at \$26.80 per ton.....	3.92
2.1 bushels of seed, at \$1.96 per bushel.....	4.11
5.2 hours of labor, at 62 cents per hour.....	3.25
0.3 hours of horse work, at 23 cents per hour.....	0.07
4.1 hours of tractor work, at 57 cents per hour.....	2.32
Other equipment.....	1.13
Interest.....	0.28
All other.....	0.09
Total growing.....	25.21

Harvesting:

3.8 hours of labor.....	2.36
1.4 hours of tractor work.....	0.72
Other equipment.....	1.64
Threshing and combining.....	0.82
Other costs.....	0.13
Total harvesting.....	5.67

Storing and selling.....	1.06
Total cost per acre.....	31.94

Returns:

21 bushels barley at \$1.37 per bushel.....	28.94
0.1 tons straw at \$11.20 per ton.....	1.12
Total returns.....	30.06

Net loss per acre.....	1.88
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Cost to grow a bushel.....	119.4¢
Cost to harvest a bushel.....	26.8¢
Cost to store and sell a bushel.....	05.0¢

Total cost per bushel.....	151.2¢
Net cost per bushel (straw deducted).....	146.0¢

Labor returns per acre.....	3.74
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Returns per hour of labor.....	0.41
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Wheat, 1944

635 acres on 32 farms

Average per acre:	Dollars
Costs:	
Growing:	
Land.....	4.03
1.4 tons of manure at \$2.26 per ton.....	3.16
252 pounds of fertilizer, at \$31.80 per ton.....	4.01
2.0 bushels of seed, at \$1.84 per bushel.....	3.68
5.7 hours of labor, at 54 cents per hour.....	3.05
1.1 hours of horse work, at 35 cents per hour.....	0.39
4.5 hours of tractor work, at 49 cents per hour.....	2.21
Other equipment.....	1.43
Interest.....	0.77
All other.....	0.48
Total growing.....	23.21
Harvesting:	
7.0 hours of labor.....	4.47
1.0 hours of horse work.....	0.44
2.1 hours of tractor work.....	0.89
Threshing and combining.....	1.74
Other equipment.....	1.28
All other.....	1.36
Total harvesting.....	10.18
Storing and selling.....	2.21
Total cost per acre.....	35.60
Cost to grow a bushel.....	84.8¢
Cost to harvest a bushel.....	37.2¢
Cost to store and sell a bushel.....	8.1¢
Total cost per bushel.....	130.1¢
Net cost per bushel (straw deducted).....	103.9¢
Labor returns per acre.....	23.94
Labor returns per hour.....	1.88
Returns:	
27 bushels wheat at \$1.64 per bushel.....	44.85
0.6 tons straw at \$11.93 per ton.....	7.16
Total returns.....	52.01
Net gain per acre.....	16.41

Summary, 1944
Crop Enterprises

	Number of accounts	Average acres per farm	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on en- terprise	Profit on acre
<u>Cash Crops</u>							
Potatoes	13	31.0	265 bu.	2.46	92	\$5,070	164
Cabbage	11	9.9	5.8 tons	1.32	92	577	58
Corn, C.F.	4	21.9	2.4 tons	0.98	29	21.0	11
Tomatoes, C.F.	8	13.1	6.8 tons	0.84	103	99	8
Peas, C.F.	8	10.3	2368 pounds	2.68	18	390	38
Beans, dry		11.6	10 bu.	0.38	29	-7	-1
<u>Fruit</u>							
Apples	17	40.4	192 bu.	1.90	120	5,756	142
Cherries	5	7.3	3375 pounds	1.89	152	1,243	171
Peaches	7	8.3	131 bu.	1.91	131	1,300	157
Pears	5	7.0	109 bu.	1.32	96	426	61
<u>Grain</u>							
Wheat	32	19.8	27 bu.	1.88	13	325	16
Corn for grain	23	10.3	35 bu.	0.83	19	41	4
Mixed spring grain	14	14.4	34 bu.	0.96	12	62	4
Oats	26	13.1	33 bu.	0.56	12	-3	0
Barley, spring	5	10.8	21 bu.	0.41	9	-20	-2
Soybeans	3	7.2	10 bu.	-0.80	12	-113	-16
<u>Hay</u>							
Alfalfa	22	20.7	2.0 tons	2.19	11	373	18
Other hay	42	35.5	1.8 tons	1.33	8	196	5

Livestock Enterprises

Enterprise	Number of accounts	Average no. of head per farm	Production per head	Return per hour of labor	Hours of labor per head	Profit on enterprise
Dairy cows	32	23	8,666 lbs.	1.17	119	\$1,356
Hens	33	936	174 eggs	0.89	1.67	476
Raising chicks	31	2,292*	---	0.32	0.22	-138
Incubation	5	**	**	5.37	----	1,524
Sheep	4	84	0.95 lambs	-1.19	5.2	-820
Feeder lambs	4	638	26 lbs./	0.37	1.28	-227
Hogs	30	2***	---	0.41	----	-18

* Number of chicks started.

** The average number of eggs set per farm was 42,189, and the per cent hatch, 59.

*** The number of hogs and pigs, end inventory.

/ Pounds of gain per head for 135 days on feed.

Farm Operating Statement, 1944

Items	Average per farm <u>Dollars</u>	Proportion of total receipts <u>Per cent</u>
Cash receipts:		
Crops	12,145	46.4
Milk	4,980	19.0
Sale of livestock.	2,251	8.6
Eggs	3,287	12.6
Poultry	1,382	5.3
Sale of purchased goods, miscellaneous.	2,144	8.1
Total receipts	26,189	100.0
Cash expenses:		
Labor	3,483	13.3
Equipment (gasoline, oil, equipment bought)	1,934	7.4
Real estate (insurance, repairs).	2,155	8.2
Taxes.	314	1.2
Crops (seed, fertilizer, threshing).	2,022	7.7
Livestock (feed, bedding, supplies, cows bg't)	4,930	18.8
Marketing (containers, commission, storage)	823	3.1
Goods bought for resale, miscellaneous.	2,910	11.2
Total expenses.	18,571	70.9
Difference (cash available for living, saving, and payment of interest)	7,618	29.1
Adjustments for non-cash receipts and expenses:		
Increase in farm capital.	2,456	9.4
Value of unpaid family labor	-640	-2.4
Value of board furnished hired labor	-85	-0.4
Farm income (income for operator's labor and use of capital)	9,349	35.7
Interest on farm capital of \$38,058 at 5%.	1,903	7.3
Labor income (income for operator's year's work, comparable to wage of farm superintendent).	7,446	28.4
Value of house rent and privileges of operator.	664	2.5
Labor earnings (income for operator's year's work, comparable to wage of city worker).	8,110	30.9
Value of operator's time (what he would work for as farm superintendent)	1,641	6.3
Return on capital.	7,708	29.4
Per cent return on capital.	20.3	

Returns per Hour of Labor

Averages by 5-years Periods 1914-1938, and individual years 1939, 1940, 1941, 1942,
1943, and 1944

Farm Enterprises	1914 to 1918	1919 to 1923	1924 to 1928	1929 to 1933	1934 to 1938	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Livestock:											
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.25	0.35	0.48	0.82	0.84	1.17
Hens	0.28*	0.84	0.47	0.31	0.29	0.27	0.24	0.79	1.25	1.29	0.89
Raising chicks	-	-	-	0.45	0.33	0.29	0.23	0.42	0.57	0.87	0.32
Incubation	-	-	-	-	1.91	1.19	2.38	2.60	2.79	5.84	5.37
Sheep	-	-	-	-0.73	0.06	-0.03	0.59	-0.07	1.10	0.53	-1.19
Feeder lambs	-	-	-	0.04	0.18	-0.18	0.65	-0.23	0.74	0.23	0.37
Hogs	-	-	-	-0.03	0.24	0.00	0.00	0.41	0.65	-0.06	0.41
Fruit:											
Apples	-	0.79	0.79	0.45	0.45	0.09	0.35	0.63	1.07	2.12	1.90
Cherries	-	-	-	-	0.64	0.25	0.66	1.29	0.94	1.25	1.89
Peaches	-	-	-	-	0.54	0.41	0.57	0.92	1.65	-0.77	1.91
Pears	-	-	-	-	0.36	0.46	0.58	0.78	1.25	3.15	1.32
Grain:											
Barley (spring)	0.03	-0.28	0.07	-0.34	0.07	0.21	-0.22	0.27	0.16	-0.58	0.41
Corn	0.13	-0.01	-0.13	0.03	0.22	0.52	0.11	0.53	0.87	1.09	0.83
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.10	0.22	0.63	-0.37	0.56
Mixed spring grains	-	-	-	-0.30	-0.03	0.34	0.33	0.50	0.97	-0.35	0.96
Wheat	0.58	-0.03	0.20	-0.03	0.17	0.73	0.82	1.03	1.58	1.69	1.88
Hay:											
Alfalfa	0.82	0.94	0.78	0.31	0.53	0.93	0.41	1.43	0.98	1.43	2.19
All other hay	0.73	0.66	0.08	-0.01	0.18	0.16	-0.03	0.77	0.76	0.88	1.33
Vegetables:											
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.30	-0.22	1.11	0.95	0.81	0.38
Cabbage	0.46	0.45	0.49	0.34	0.48	0.92	0.13	0.92	0.77	2.64	1.32
Corn, sweet	-	-	-	-	0.42	0.47	-	-	-	1.23	0.98
Peas, C.F.	-	-	-	0.21	0.16	0.05	1.23	0.39	1.97	0.96	2.68
Potatoes	0.49	0.51	0.89	0.52	0.50	0.74	0.24	1.07	1.60	1.77	2.46
Tomatoes, C.F.	-	-	-	0.24*	0.41	0.41	0.11	0.82	0.75	1.24	0.84

* Less than five years.

/ Canning-factory sweet corn only--previous figures are combination of market and canning-factory corn.