

# Average Enterprise Costs and Returns

*—from—*

## FARM COST ACCOUNTS

52 Farms -- 1945

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New York State College of Agriculture  
Department of Agricultural Economics  
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## FOREWORD

During 1945 there were 52 farms in New York State which kept Farm Cost Accounts in cooperation with the New York State College of Agriculture at Cornell University. The costs and returns figures from these farms cannot be presented as an average for all farms in the state, because the number of cooperators is so small. Nor are these 52 cooperators selected as "average" or "typical" farmers but rather because of their willingness and ability to keep accurate and complete records, the type of farm they operate, and the section of the state in which they are located.

As a group the Cost Account farms are larger, more productive and more skillfully managed than the average of the New York farms. Therefore, the results from the analysis of the records serve as useful standards of comparison. Farmers who can produce as well as or better than the average of the Cost Account group are likely to be successful.

The Cost Account studies are also useful in providing comparisons of costs and returns among the different enterprises on the same farms and in determining the relative proportions of the various costs which make up the total for each enterprise.

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Labor force on Cost Account Farms  
- 1945 -

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|                              | Large farms | Middle-sized | Small farms | All farms   |
|------------------------------|-------------|--------------|-------------|-------------|
| Farms                        | 18          | 17           | 17          | 52          |
| Man equivalent               |             |              |             |             |
| Range                        | 3.7 to 11.6 | 2.6 to 3.6   | 1.1 to 2.6  | 1.1 to 11.6 |
| Average                      | 5.3         | 3.1          | 1.9         | 3.4         |
| Months of work performed by: |             |              |             |             |
| Men hired by month or year:  |             |              |             |             |
| With privileges              | 13          | 10           | 4           | 9           |
| With board                   | 3           | 1            | 1           | 2           |
| With wage only               | 7           | 3            | 1           | 4           |
| Men hired by day or hour     | 19          | 5            | 1           | 8           |
| Operator                     | 12          | 12           | 12          | 12          |
| Other unpaid                 | 10          | 5            | 2           | 6           |
| Total months                 | 64          | 36           | 21          | 41          |

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## Cost of Labor, 1945

52 farms

|   | Dollars per month |
|---|-------------------|
| Hired by month or year  |                   |
| Men with privileges:  |                   |
| Wage .....  | 119               |
| Value milk, wood, house, etc. .....   | 42                |
| Total .....   | 161               |
| (high third, \$187, low third, \$122)   |                   |
| Men boarding with farmer:   |                   |
| Wage .....  | 84                |
| Value of board .....  | 27                |
| Total .....   | 111               |
| (high third, \$125, low third, \$85)  |                   |
| Men living off farm:  |                   |
| Cash wage .....   | 100               |
| (high third, \$125, low third, \$79)  |                   |
| Hired by day or hour:   |                   |
| Average of 59 cents per hour or \$138 per month, (high third, 72 cents or<br>\$168; low third, 42 cents or \$98)  |                   |
| Farm operator:  |                   |
| His estimate of what he could get as superintendent of a similar farm,<br>\$140 per month in cash and \$52 in privileges, or \$192 (high third, \$235;<br>low third, \$155) |                   |
| Members of family other than operator:  |                   |
| Average value \$161 (high third, \$213; low third, \$77)  |                   |
| Average cost of all types of farm labor:  |                   |
| Average of 67 cents per hour or \$157 per month (high third, \$199; low<br>third, \$119)  |                   |

## Horses, 1945

88 horses on 31 farms

| Average per horse:                                      | Dollars |
|---|---------|
| <b>Costs</b>  |         |
| 1107 pounds of grain, at \$2.50 per hundredweight ..... | 27.62   |
| 3.0 tons of hay, at \$16.75 per ton .....               | 49.67   |
| Pastures and fences .....                               | 10.15   |
| Other feed and bedding .....                            | 4.01    |
| Total feed and bedding .....                            | 91.45   |
| 72 hours of man labor, at 61 cents per hour .....       | 43.69   |
| Depreciation .....                                      | 18.99   |
| Buildings .....   | 9.69    |
| Interest on average value of \$122 per horse .....      | 6.26    |
| Shoeing .....   | 3.27    |
| Veterinarian and medicine .....                         | 0.47    |
| All other .....   | 3.76    |
| Total other than feed, bedding and labor .....          | 42.44   |
| Total cost to keep a horse .....                        | 177.58  |
| <b>Credits</b>  |         |
| 7.4 tons of manure, .....                               | 8.55    |
| Colts, fair premiums, and the like .....                | 0.39    |
| Total credits .....                                     | 8.94    |
| Net cost of horse work .....                            | 168.64  |
| Harness cost .....                                      | 8.77    |
| Cost for the year, horse and harness .....              | 177.41  |
| Hours of work per horse .....                           | 463     |
| Cost per hour, cents .....                              | 38      |

## Tractors, 1945

83 tractors on 46 farms\*

| Average per tractor:                              | Dollars |
|---|---------|
| 775 gallons of fuel, at 14 cents per gallon ..... | 106.33  |
| 15 gallons of oil, at 70 cents per gallon .....   | 10.47   |
| Grease and greasing .....                         | 2.90    |
| Farm labor .....                                  | 17.39   |
| Insurance .....                                   | 2.04    |
| Depreciation .....                                | 41.69   |
| Repairs .....                                     | 58.87   |
| Interest on average value of \$601 .....          | 28.72   |
| Buildings .....                                   | 8.63    |
| All other .....                                   | 20.66   |
| Cost for the year .....                           | 297.70  |

|                                 |      |
|---------------------------------|------|
| Hours of work per tractor ..... | 560  |
| Cost per hour, dollars .....    | 0.53 |

\* Eight farms had 3 tractors, 20 had 2 tractors, 19 had 1 tractor.

## Trucks, 1945

68 trucks on 49 farms

| Average per truck:                             | Dollars |
|--|---------|
| 406 gallons of fuel, 17 cents per gallon ..... | 67.81   |
| 8 gallons of oil, at 66 cents per gallon ..... | 5.24    |
| Grease and greasing .....                      | 1.53    |
| Farm labor .....                               | 10.78   |
| License .....                                  | 24.26   |
| Insurance .....                                | 18.21   |
| Depreciation .....                             | 22.13   |
| Repairs .....                                  | 76.10   |
| Tires .....                                    | 22.00   |
| Interest on average value of \$337 .....       | 16.35   |
| Buildings .....                                | 10.03   |
| All other .....                                | 6.77    |
| Cost for year .....                            | 281.21  |

|  |      |
|--|------|
| Distance driven per truck, miles ..... | 3019 |
| Cost per mile, cents .....             | 10.6 |

## Dairy Cows, 1945

730 cows on 30 farms

| Average per cow:                                    | Dollars |
|---|---------|
| Costs:  |         |
| 2946 pounds of grain, at \$55.63 per ton .....      | 81.94   |
| 2.4 tons of hay, at \$16.58 per ton .....           | 39.78   |
| Other dry feed .....                                | 0.11    |
| 4.1 tons of silage, at \$6.65 per ton .....         | 27.27   |
| Other succulent feed .....                          | 0.55    |
| Bedding .....                                       | 3.10    |
| Pasture .....                                       | 9.64    |
| Fences .....  | 3.80    |
| Total feed and bedding .....                        | 166.19  |
| 117 hours of labor, at 59 cents per hour .....      | 68.57   |
| Horse work, automobile, truck, tractor .....        | 4.27    |
| Dairy equipment .....                               | 6.55    |
| Depreciation on animal .....                        | 9.53    |
| Interest on \$160 value of cow .....                | 8.00    |
| Buildings .....                                     | 7.59    |
| Breeding costs .....                                | 5.60    |
| Veterinarian, medicine, disinfectants .....         | 3.87    |
| Hired milk-hauling .....                            | 10.43   |
| Cow-testing association dues .....                  | 1.61    |
| Insurance .....                                     | 0.66    |
| Registration and transfer fees .....                | 0.29    |
| Ice .....   | 0.06    |
| Light, water, power .....                           | 3.17    |
| Strainer cloths and other supplies .....            | 1.02    |
| All other .....                                     | 5.80    |
| Total other than feed, bedding, and labor .....     | 68.45   |
| Total cost .....                                    | 303.21  |
| Returns:  |         |
| 8428 pounds of milk sold .....                      | 336.98  |
| 459 pounds of milk used on farm .....               | 17.02   |
| Calves .....  | 15.64   |
| 9.6 tons of manure .....                            | 9.64    |
| Total returns .....                                 | 379.28  |
| Gain .....  | 76.07   |
| Cost of producing 100 pounds of milk, dollars ..... | 3.13    |
| Value per 100 pounds of milk, dollars.....          | 3.98    |
| Return per hour of labor, dollars .....             | 1.24    |

## Heifers, 1945

189 mature-heifers equivalents on 29 farms\*

| Average per heifer raised to 27.5 months:                   | Dollars |
|---|---------|
| Costs:  |         |
| Value of calf at birth .....                                | 25.17   |
| 671 pounds of whole milk, at \$3.72 per hundredweight ..... | 24.95   |
| 2175 pounds of grain, at \$3.01 per hundredweight .....     | 65.45   |
| 2.9 tons of hay, at \$15.60 per ton .....                   | 45.23   |
| 2.3 tons of silage, at \$6.15 per ton .....                 | 14.14   |
| Other feed .....  | 0.32    |
| Pasture and fences .....                                    | 18.66   |
| Bedding .....   | 3.91    |
| Total feed and bedding .....                                | 172.66  |
| 61 hours of labor, at 57 cents per hour .....               | 34.94   |
| Horse hours and equipment .....                             | 2.56    |
| Buildings .....   | 11.55   |
| Breeding fees .....   | 5.97    |
| Veterinarian and medicine .....                             | 0.89    |
| Insurance .....   | 0.50    |
| Registration and transfer fees .....                        | 1.18    |
| Lights, water .....   | 1.75    |
| Interest .....  | 10.32   |
| All other .....   | 0.86    |
| Total other than calf, feed, bedding and labor .....        | 35.58   |
| Total cost .....  | 268.35  |
| By-products:  |         |
| 10.6 tons of manure, at \$1.02 per ton .....                | 10.76   |
| Other returns .....   | 0.18    |
| Total by-products .....                                     | 10.94   |
| Net cost of raising a heifer to 27.5 months of age .....    | 257.41  |

\* There were a total of 660 heifers of all ages on these farms for a part or all of the year. They were fed a total of 5,203 heifer-months, which divided by 27.5 equals 189 mature-heifer equivalents.

## Cost of Keeping Dairy Bulls, 1945

27 bulls on 19 farms

| Average per bull:                                | Dollars |
|--|---------|
| Costs:   |         |
| 815 pounds of grain, at \$58.50 per ton .....    | 23.84   |
| 2.7 tons of hay, at \$17.60 per ton .....        | 47.53   |
| 0.9 tons of silage, at \$6.72 per ton .....      | 6.05    |
| Other feed and bedding .....                     | 2.77    |
| Pasture and fences .....                         | 7.01    |
| Total feed and bedding .....                     | 87.20   |
| 85 hours of labor, at 59 cents per hour .....    | 49.74   |
| Interest on \$298, value of bull .....           | 11.00   |
| Buildings .....                                  | 11.14   |
| All else .....                                   | 3.95    |
| Total other than feed, bedding, and labor .....  | 26.09   |
| Total cost .....                                 | 163.03  |
| Credits:   |         |
| 7.7 tons of manure, at \$1.01 per ton .....      | 7.75    |
| Appreciation .....                               | 8.30    |
| Total credits other than service fees .....      | 16.05   |
| Service fees from neighbors .....                | 2.51    |
| Services charged to cows, 18.2 at \$5.90 .....   | 107.30  |
| Services charged to heifers, 6.2 at \$5.99 ..... | 37.16   |
| Total service credits .....                      | 146.97  |
| Total credits .....                              | 163.02  |

## Hens, 1945

25,165 birds on 28 farms

| Average per bird:                                     | Dollars |
|---|---------|
| Costs:  |         |
| 51 pounds of grain, at \$2.90 per hundredweight ..... | 1.48    |
| 50 pounds of mash, at \$3.60 per hundredweight .....  | 1.80    |
| Grit and shell .....                                  | 0.03    |
| Other feed .....                                      | 0.02    |
| Total feed .....                                      | 3.33    |
| 1.7 hours of labor, at 59 cents per hour .....        | 1.00    |
| Depreciation .....                                    | 0.42    |
| Interest .....  | 0.09    |
| Power and equipment .....                             | 0.15    |
| Buildings .....                                       | 0.25    |
| Litter .....  | 0.06    |
| Electricity .....                                     | 0.05    |
| Containers .....                                      | 0.06    |
| All other .....                                       | 0.09    |
| Total other than feed and labor .....                 | 1.17    |
| Total cost .....                                      | 5.50    |
| Returns:  |         |
| 172 eggs per hen .....                                | 6.53    |
| 82 pounds of manure .....                             | 0.08    |
| Total returns .....                                   | 6.61    |
| Gain .....  | 1.11    |
| Cost of producing a dozen eggs .....                  | 0.39    |
| Value per dozen eggs .....                            | 0.46    |
| Return per hour of labor .....                        | 1.27    |
| Labor return per bird .....                           | 2.11    |

## Raising Chicks, 1945

86,352 chicks started on 29 farms

| Average per chicks started:                             | Dollars |
|---|---------|
| Costs:  |         |
| 100 chicks started at 21 cents per chick .....          | 21.26   |
| 867 pounds of mash, at \$3.70 per hundredweight .....   | 32.16   |
| 778 pounds of grain, at \$2.86 per hundredweight .....  | 22.29   |
| Other feed .....  | 0.18    |
| Total feed .....  | 54.63   |
| 21 hours of labor, at 59 cents per hour .....           | 12.45   |
| Horse, automobile, truck .....                          | 1.16    |
| Poultry equipment .....                                 | 3.28    |
| Litter .....  | 0.87    |
| Interest .....  | 1.87    |
| Fuel or heat .....                                      | 1.94    |
| Medicine and disinfectants .....                        | 0.34    |
| Range and fences .....                                  | 0.68    |
| Buildings .....   | 0.77    |
| All other .....   | 0.97    |
| Cost other than chicks, feed, and labor .....           | 11.88   |
| Total cost .....  | 100.22  |
| Returns:  |         |
| 36.1 meat birds sold or eaten, at \$1.17 per bird ..... | 42.25   |
| 35.1 pullets for laying flock, at \$1.55 per bird ..... | 54.54   |
| Pullets sold .....                                      | 7.82    |
| 9.9 breeding cockerels, at \$2.41 per bird .....        | 2.17    |
| Total value of birds .....                              | 106.78  |
| 460 pounds of manure .....                              | 0.44    |
| Eggs laid on range .....                                | 1.12    |
| Returns other than birds .....                          | 1.56    |
| Total returns .....                                     | 108.34  |
| Gain .....  | 8.12    |
| Cost of raising a bird to maturity .....                | 1.44    |
| Value of mature bird .....                              | 1.64    |
| Return per hour of labor .....                          | 1.00    |
| Labor return per 100 chicks started .....               | 20.58   |

## Incubation, 1945

142,767 chicks hatched on 4 farms

| Average per 100 chicks hatched:                            | Dollars |
|--|---------|
| Costs:   |         |
| 165 eggs, at 5.1 cents per egg .....                       | 8.47    |
| 1.0 hours of labor, at 65 cents per hour .....             | 0.65    |
| Fuel for incubator .....                                   | 0.22    |
| Other cost of incubator .....                              | 0.50    |
| Chick boxes .....  | 0.10    |
| Buildings .....  | 0.09    |
| Automobile and truck .....                                 | 0.37    |
| All other .....  | 0.59    |
| Sexing .....   | 0.14    |
| Total other than eggs and labor .....                      | 2.01    |
| Total cost* .....  | 11.13   |
| Returns:   |         |
| 87.1 chicks sold, at 17.0 cents per bird .....             | 14.77   |
| 12.9 chicks for own brooders, at 21.3 cents per bird ..... | 2.75    |
| Custom hatching .....                                      | 0.03    |
| Total returns**.....                                       | 17.55   |
| Gain .....   | 6.42    |
| Per cent hatch .....                                       | 60      |
| Return per hour of labor, dollars .....                    | 7.17    |
| Labor return per 100 chicks hatched .....                  | 7.06    |

\* Net cost per 100 chicks hatched (custom hatching deducted) is \$11.10.

\*\* Net returns per 100 chicks hatched (custom hatching deducted) is \$17.52.

## Sheep, 1945

362 sheep on 4 farms

| Average per head:                                      | Dollars      |
|--|--------------|
| <b>Costs:</b>  |              |
| 180 pounds of grain, at \$2.48 per hundredweight ..... | 4.47         |
| 409 pounds of dry roughage, at \$20.50 per ton .....   | 4.19         |
| 210 pounds of silage, at \$7.37 per ton .....          | 0.77         |
| Pasture and fences .....                               | 1.46         |
| Other feed and bedding .....                           | 0.15         |
| Total feed and bedding .....                           | 11.04        |
| 6.0 hours of labor, at 73 cents per hour .....         | 4.39         |
| Depreciation .....                                     | 1.82         |
| Buildings .....  | 0.84         |
| Equipment .....  | 0.12         |
| Shearing .....   | 0.14         |
| Interest .....   | 0.44         |
| All other .....  | 1.04         |
| Total other than feed, bedding, and labor .....        | 4.40         |
| <b>Total cost .....</b>                                | <b>19.83</b> |
| <b>Returns:</b>  |              |
| Animals sold and used .....                            | 11.77        |
| Wool .....   | 2.56         |
| 1365 pounds of manure, .....                           | 1.27         |
| Other returns .....                                    | 0.03         |
| Total returns .....                                    | 15.63        |
| <b>Loss .....</b>                                      | <b>4.20</b>  |
|  |              |
| Wool per sheep clipped, pounds .....                   | 7.0          |
| Lamb crop, per cent .....                              | 105          |
| Return per hour of labor, dollars .....                | 0.03         |
| Labor return per sheep, dollars .....                  | 0.18         |

## Feeder Lambs, 1945

2345 lambs bought on 5 farms

| Average per lamb bought:  | Dollars |
|---|---------|
| Costs:  |         |
| 1 lamb weighing 63 pounds, at 14.9 cents per pound .....                    | 9.33    |
| 172 pounds of grain, at \$54.00 per ton .....                               | 4.65    |
| 194 pounds of dry roughage, at \$16.42 per ton .....                        | 1.60    |
| 81 pounds of succulent feed, at \$5.49 per ton .....                        | 0.22    |
| Bedding and other feed .....  | 0.13    |
| Total feed and bedding .....  | 6.60    |
| 1.3 hours of labor, at 77 cents per hour .....                              | 1.00    |
| Equipment .....   | 0.08    |
| Interest .....  | 0.22    |
| Buildings .....   | 0.24    |
| Shearing .....  | 0.02    |
| All other .....   | 0.35    |
| Total other than lamb, feed, bedding, and labor .....                       | 0.91    |
| Total cost .....  | 17.84   |
| Returns:  |         |
| 0.94 lamb weighing 87 pounds per lamb sold at 18.2 cents<br>per pound ..... | 14.86   |
| 0.06 lambs died .....   | —       |
| Wool sold .....   | 0.24    |
| Pelts .....   | 0.01    |
| Manure .....  | 0.56    |
| Total returns .....   | 15.67   |
| Loss .....  | 2.17    |
| Increase in weight per lamb, pounds .....                                   | 24      |
| Return per hour of labor, dollars .....                                     | -0.87   |
| Labor returns per lamb bought, dollars .....                                | -1.17   |
| Average number of days fed .....  | 132     |

## Potatoes, 1945

453 acres on 17 farms

## Average per acre:

## Growing:

|  | Dollars |
|--|---------|
| Land .....   | 5.36    |
| 1.5 tons of manure, at \$2.75 per ton .....            | 3.67    |
| 1358 pounds of fertilizer at \$41.60 per ton .....     | 28.27   |
| Cover crop .....                                       | 3.42    |
| 23.1 bushels of seed, at \$1.96 per bushel .....       | 45.24   |
| Spray and dust materials .....                         | 9.04    |
| 27.1 hours of labor, at 69 cents per hour .....        | 18.57   |
| 2.4 hours of horse work, at 40 cents per hour .....    | 0.96    |
| 10.0 hours of tractor work, at 57 cents per hour ..... | 5.72    |
| Other equipment .....                                  | 4.13    |
| Interest .....   | 1.12    |
| All other .....  | 2.51    |
| Total growing .....                                    | 128.01  |

## Harvesting:

|                                     |       |
|-------------------------------------|-------|
| 40.3 hours of labor .....           | 28.84 |
| Horse, tractor and truck cost ..... | 3.32  |
| Other equipment .....               | 8.98  |
| All other .....                     | 0.99  |

|                        |       |
|------------------------|-------|
| Total harvesting ..... | 42.13 |
|------------------------|-------|

## Storing and Selling:

|                                  |      |
|----------------------------------|------|
| 9.2 hours of labor .....         | 7.02 |
| Horse, auto and truck cost ..... | 1.34 |
| Building .....                   | 5.53 |
| Interest .....                   | 1.50 |
| All other .....                  | 8.66 |

|                                 |       |
|---------------------------------|-------|
| Total storing and selling ..... | 24.05 |
|---------------------------------|-------|

|   |        |
|---|--------|
| Total cost per acre .....               | 194.19 |
| Returns 158 bushels potatoes .....      | 224.64 |
| Net gain per acre .....                 | 30.45  |
| Cost per bushel to grow .....           | 0.81   |
| Cost per bushel to harvest .....        | 0.27   |
| Cost per bushel to store and sell ..... | 0.15   |
| Total cost per bushel .....             | 1.23   |
| Return per bushel .....                 | 1.42   |
| Gain per bushel .....                   | 0.19   |
| Labor returns per acre .....            | 84.89  |
| Return per hour of labor .....          | 1.11   |

## Cabbage, 1945

106 acres on 8 farms

| Average per acre:                                      | Dollars |
|--|---------|
| Growing:   |         |
| Land .....   | 4.50    |
| 2.2 tons of manure, at \$3.08 per ton .....            | 6.77    |
| 851 pounds of fertilizer, at \$38.98 per ton .....     | 16.58   |
| Seeds and plants .....                                 | 8.29    |
| Spray and dust materials .....                         | 0.58    |
| 39.3 hours of labor, at 74 cents per hour .....        | 29.18   |
| 8.4 hours of horse work, at 55 cents per hour .....    | 4.64    |
| 10.2 hours of tractor work, at 52 cents per hour ..... | 5.32    |
| Other equipment .....                                  | 3.91    |
| Interest .....   | 0.80    |
| All other .....  | 5.12    |
| Total growing .....                                    | 85.69   |
| Harvesting:  |         |
| 32.1 hours of labor .....                              | 23.51   |
| Horse, tractor, and truck cost .....                   | 3.60    |
| Other equipment cost .....                             | 1.54    |
| All other .....  | 0.91    |
| Total harvesting costs .....                           | 29.56   |
| Storing and selling costs .....                        | 10.80   |
| Total cost per acre .....                              | 126.05  |
| Returns 8.4 tons cabbage .....                         | 99.94   |
| Plants .....   | 0.19    |
| Total returns .....                                    | 100.13  |
| Net loss per acre .....                                | 25.92   |
| Cost to grow a ton .....                               | 10.25   |
| Cost to harvest a ton .....                            | 3.53    |
| Cost to store and sell a ton .....                     | 1.29    |
| Total cost per ton .....                               | 15.07   |
| Net cost per ton (value of by-product deducted) .....  | 15.04   |
| Return per ton .....                                   | 11.95   |
| Loss per ton .....                                     | 3.09    |
| Labor returns per acre .....                           | 32.57   |
| Returns per hour of labor .....                        | 0.40    |

## Canning-Factory Peas, 1945

120 acres on 11 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 3.79    |
| 4.5 bushels of seed, at \$6.66 per bushel .....       | 29.97   |
| 275 pounds of fertilizer at \$34.40 per ton .....     | 4.74    |
| 1.9 tons of manure, at \$2.68 per ton .....           | 5.10    |
| 5.9 hours of labor, at 67 cents per hour .....        | 3.97    |
| 0.7 hours of horse work, at 49 cents per hour .....   | 0.34    |
| 4.9 hours of tractor work, at 50 cents per hour ..... | 2.47    |
| Other equipment .....                                 | 1.94    |
| All other .....                                       | 1.47    |
| Total growing .....                                   | 53.79   |
| Harvesting:   |         |
| 11.7 hours of labor .....                             | 8.00    |
| Horse, tractor and truck cost .....                   | 3.70    |
| Other equipment cost .....                            | 0.63    |
| All other costs .....                                 | 0.34    |
| Total harvesting .....                                | 12.67   |
| Storing and selling costs .....                       | 3.61    |
| Total cost per acre .....                             | 70.07   |
| Returns:  |         |
| 1.2 tons peas .....                                   | 114.34  |
| 0.4 tons pea silage .....                             | 0.21    |
| Total returns .....                                   | 114.55  |
| Net gain per acre .....                               | 44.48   |
| Cost to grow a ton .....                              | 44.05   |
| Cost to harvest a ton .....                           | 10.37   |
| Cost to store and sell a ton .....                    | 2.95    |
| Total cost per ton .....                              | 57.37   |
| Net cost per ton .....                                | 57.20   |
| (value silage deducted)                               |         |
| Return per ton .....                                  | 93.62   |
| Gain per ton .....                                    | 36.42   |
| Labor returns per acre .....                          | 56.45   |
| Returns per hour of labor .....                       | 3.21    |

## Canning-Factory Tomatoes, 1945

11 $\frac{1}{4}$  acres on 7 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 3.71    |
| 2.8 tons of manure, at \$3.34 per ton .....           | 9.34    |
| 1042 pounds of fertilizer, at \$39.20 per ton .....   | 20.49   |
| 3378 plants, at \$7.10 per thousand .....             | 24.03   |
| 34.7 hours of labor, at 74 cents per hour .....       | 25.53   |
| 12.6 hours of horse work, at 39 cents per hour .....  | 4.92    |
| 5.0 hours of tractor work, at 57 cents per hour ..... | 2.83    |
| Other equipment .....                                 | 4.74    |
| Interest .....  | 1.09    |
| All other .....                                       | 7.56    |
| Total growing .....                                   | 104.24  |
| Harvesting:   |         |
| 69.4 hours of labor .....                             | 51.35   |
| Horse, tractor, and truck costs .....                 | 2.68    |
| Other equipment cost .....                            | 1.04    |
| All other .....                                       | 1.48    |
| Total harvesting .....                                | 56.55   |
| Storing and selling cost .....                        | 10.46   |
| Total cost per acre .....                             | 171.25  |
| Returns:  |         |
| 9.7 tons tomatoes .....                               | 251.79  |
| Net gain per acre .....                               | 80.54   |
| Cost to grow a ton .....                              | 10.71   |
| Cost to harvest a ton .....                           | 5.82    |
| Cost to store and sell a ton .....                    | 1.07    |
| Total cost per ton .....                              | 17.60   |
| Returns per ton .....                                 | 25.88   |
| Gain per ton .....                                    | 8.28    |
| Labor returns per acre .....                          | 160.10  |
| Returns per hour of labor .....                       | 1.49    |

## Canning-Factory Corn, 1945

139 acres on 7 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 5.66    |
| 4.7 quarts of seed, at \$14.70 per bushel .....       | 2.16    |
| 285 pounds of fertilizer, at \$34.20 per ton .....    | 4.90    |
| 0.8 tons of manure, at \$2.39 per ton .....           | 1.91    |
| 12.6 hours of labor, at 73 cents per hour .....       | 9.25    |
| 4.1 hours of horse work, at 38 cents per hour .....   | 1.54    |
| 6.2 hours of tractor work, at 46 cents per hour ..... | 2.88    |
| Other equipment .....                                 | 1.80    |
| All other .....                                       | 1.31    |
| Total growing .....                                   | 31.49   |
| Harvesting:   |         |
| 25.3 hours of labor .....                             | 14.91   |
| Horse, tractor, and truck costs .....                 | 1.96    |
| Other equipment cost .....                            | 0.82    |
| All other .....                                       | .41     |
| Total harvesting costs .....                          | 18.10   |
| Storing and selling cost .....                        | 8.46    |
| Total cost per acre .....                             | 58.05   |
| Returns:  |         |
| 3.5 tons sweet corn .....                             | 95.90   |
| Silage .....  | 3.26    |
| Total returns per acre .....                          | 99.16   |
| Net gain per acre .....                               | 41.11   |
| Cost to grow a ton .....                              | 8.99    |
| Cost to harvest a ton .....                           | 5.16    |
| Cost to store and sell a ton .....                    | 2.41    |
| Total cost per ton .....                              | 16.56   |
| Net cost per ton .....                                | 15.63   |
| (silage deducted)                                     |         |
| Returns per ton .....                                 | 27.36   |
| Gain per ton .....                                    | 11.73   |
| Labor returns per acre .....                          | 65.27   |
| Returns per hour of labor .....                       | 1.72    |

## Dry Beans, 1945

106 acres on 8 farms

| Average per acre:                                    | Dollars |
|--|---------|
| Growing:   |         |
| Land .....   | 5.76    |
| 1.1 tons of manure at \$2.56 per ton .....           | 2.82    |
| 327 pounds of fertilizer at \$33.58 per ton .....    | 5.49    |
| 1.2 bushels of seed at \$5.90 per bushel .....       | 7.08    |
| 13.2 hours of labor, at 61 cents per hour .....      | 8.08    |
| 6.9 hours of horse work at 35 cents per hour .....   | 2.43    |
| 6.2 hours of tractor work at 62 cents per hour ..... | 3.87    |
| Other equipment .....                                | 3.00    |
| Interest .....                                       | 0.33    |
| All other .....                                      | 0.56    |
| Total growing .....                                  | 39.42   |
| Harvesting:  |         |
| 18.4 hours of labor .....                            | 10.79   |
| Horse, tractor, truck .....                          | 1.98    |
| Other equipment .....                                | 0.42    |
| Threshing .....                                      | 2.81    |
| All other .....                                      | 0.07    |
| Total harvesting costs .....                         | 16.07   |
| Storing and selling.....                             | 1.49    |
| Total cost per acre .....                            | 56.98   |
| Returns:   |         |
| 16.3 bushels of beans .....                          | 75.18   |
| 0.26 ton of bean straw .....                         | 1.20    |
| Total returns per acre .....                         | 76.38   |
| Net gain per acre .....                              | 19.40   |
| Cost to grow a bushel .....                          | 2.42    |
| Cost to harvest a bushel .....                       | 0.98    |
| Cost to store and sell a bushel .....                | 0.09    |
| Total cost per bushel .....                          | 3.49    |
| Net cost per bushel(straw deducted).....             | 3.42    |
| Value per bushel .....                               | 4.60    |
| Gain per bushel .....                                | 0.18    |
| Labor returns per acre .....                         | 38.40   |
| Returns per hour of labor .....                      | 1.21    |

## Apples, 1945

575 acres on 14 farms

| Average per acre:   | Dollars |
|---|---------|
| Growing:  |         |
| Orchard overhead .....  | 13.49   |
| 0.2 tons of manure, at \$3.40 per ton .....                   | 0.68    |
| 97 pounds of nitrogenous fertilizer, at \$51.00 per ton ..... | 2.48    |
| Other fertilizer .....  | 0.27    |
| Spray and dust materials .....                                | 19.08   |
| 33.7 hours of labor, at 80 cents per hour .....               | 27.09   |
| 2.8 hours of horse work, at 33 cents per hour .....           | 0.92    |
| 3.7 hours of tractor work, at 57 cents per hour .....         | 2.12    |
| Other equipment .....   | 10.40   |
| Interest .....  | 1.71    |
| All other .....   | 4.36    |
| Total growing .....   | 82.60   |
| Harvesting:   |         |
| 8 hours labor .....   | 6.97    |
| Auto and truck .....  | 0.10    |
| Other equipment .....   | 2.43    |
| All other .....   | 1.39    |
| Total harvesting .....  | 10.89   |
| Storing and selling:  |         |
| Packages .....  | 7.96    |
| Commission, hired packing, storage, transportation .....      | 3.36    |
| Labor .....   | 4.10    |
| Equipment .....   | 0.72    |
| Building .....  | 2.27    |
| All other .....   | 2.16    |
| Total storing and selling .....                               | 20.57   |
| Total cost per acre .....                                     | 114.06  |
| Returns:  |         |
| 22 bushels packable fruit .....                               | 81.22   |
| 8 bushels ciders .....  | 7.30    |
| Other returns .....   | 0.12    |
| Total returns .....   | 88.64   |
| Net loss per acre .....                                       | 25.42   |
| Cost to grow a bushel .....                                   | 3.84    |
| Cost to harvest a bushel .....                                | 0.51    |
| Cost to store and sell a bushel .....                         | 0.96    |
| Total cost per bushel .....                                   | 5.31    |
| Net cost per bushel* .....                                    | 4.44    |
| Total returns per bushel .....                                | 4.13    |
| Net returns per bushel* .....                                 | 3.26    |
| Loss per bushel .....   | 1.18    |
| Returns per hour of labor .....                               | 0.27    |
| Labor returns per acre .....                                  | 12.74   |

\* 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, 1945

37 acres on 4 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Orchard overhead .....                                | 12.64   |
| 1.4 tons of manure, at \$8.62 per ton .....           | 12.07   |
| 172 pounds of fertilizer, at \$46.20 per ton .....    | 3.99    |
| Spray and dust materials .....                        | 13.53   |
| 22.2 hours of labor, at \$1.05 per hour .....         | 23.23   |
| 2.6 hours of horse work, at \$1.32 per hour .....     | 3.42    |
| 4.9 hours of tractor work, at 52 cents per hour ..... | 2.53    |
| Other equipment .....                                 | 5.84    |
| Interest .....  | 1.58    |
| All other .....                                       | 3.48    |
| Total growing .....                                   | 82.31   |
| Harvesting:   |         |
| 116.4 hours labor .....                               | 103.72  |
| Auto and truck .....                                  | 3.23    |
| Other equipment .....                                 | 5.82    |
| All other .....                                       | 3.07    |
| Total harvesting .....                                | 115.84  |
| Storing and selling .....                             | 0.08    |
| Total cost per acre .....                             | 198.23  |
| Returns:  |         |
| 2697 pounds of cherries .....                         | 320.11  |
| Net gain per acre .....                               | 121.88  |
| Cost per pound to grow .....                          | 3.1     |
| Cost per pound to harvest .....                       | 4.2     |
| Cost per pound to store and sell .....                | *       |
| Total cost per pound .....                            | 7.3     |
| Total returns per pound .....                         | 11.9    |
| Gain per pound .....                                  | 4.6     |
| Returns per hour of labor .....                       | 1.80    |
| Labor returns per acre .....                          | 248.83  |

\* Less than one-tenth of one cent.

## Peaches, 1945

47 acres on 6 farms

| Average per acre:  | Dollars |
|--|---------|
| Growing:   |         |
| Orchard overhead .....                                   | 12.04   |
| 0.3 tons of manure, at \$6.80 per ton .....              | 2.04    |
| 152 pounds of fertilizer, at \$50.80 per ton .....       | 3.82    |
| Spray and dust materials .....                           | 9.48    |
| 41.8 hours of labor, at 90 cents per hour .....          | 37.62   |
| 2.23 hours of horse work, at 30 cents per hour .....     | 0.67    |
| 5.6 hours of tractor work, at 54 cents per hour .....    | 3.00    |
| Other equipment .....                                    | 4.48    |
| Interest .....   | 1.50    |
| All other .....  | 2.90    |
| Total growing .....                                      | 77.55   |
| Harvesting:  |         |
| 60.4 hours labor .....                                   | 51.19   |
| Auto and truck .....                                     | 1.24    |
| Other equipment .....                                    | 4.91    |
| Other .....  | 1.24    |
| Total harvesting .....                                   | 58.58   |
| Storing and selling:                                     |         |
| Packages .....   | 9.27    |
| Commission, hired packing, storage, transportation ..... | .94     |
| Labor .....  | 13.59   |
| All other .....  | 3.55    |
| Total storing and selling .....                          | 27.35   |
| Total cost per acre .....                                | 163.48  |
| Returns:   |         |
| 146 bushels peaches .....                                | 346.85  |
| Net gain per acre .....                                  | 183.37  |
| Cost to grow a bushel .....                              | .53     |
| Cost to harvest a bushel .....                           | .40     |
| Cost to store and sell a bushel .....                    | .19     |
| Total cost per bushel .....                              | 1.12    |
| Net cost per bushel* .....                               | 1.05    |
| Total returns per bushel .....                           | 2.38    |
| Net returns per bushel .....                             | 2.31    |
| Gain per bushel .....                                    | 1.26    |
| Returns per hour of labor .....                          | 2.39    |
| Labor returns per acre .....                             | 286.85  |

\* 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, 1945

25 acres on 3 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Orchard overhead .....                                | 10.80   |
| 120 pounds of fertilizer, at \$65.33 .....            | 3.92    |
| Spray and dust materials .....                        | 12.12   |
| 34.8 hours of labor, at 82 cents per hour .....       | 28.48   |
| 3.0 hours of horse work, at 37 cents per hour .....   | 1.12    |
| 5.6 hours of tractor work, at 56 cents per hour ..... | 3.12    |
| Other equipment .....                                 | 8.36    |
| Interest .....  | 1.56    |
| All other .....                                       | 6.24    |
| Total growing .....                                   | 75.72   |
| Harvesting:   |         |
| 10.6 hours labor .....                                | 8.52    |
| Other equipment .....                                 | .80     |
| Other .....   | 1.60    |
| Total harvesting .....                                | 10.92   |
| Storing and selling:                                  |         |
| Packages .....  | 0.72    |
| Labor .....   | 0.40    |
| All other .....                                       | 1.00    |
| Total storing and selling .....                       | 2.12    |
| Total cost per acre .....                             | 88.76   |
| Returns:  |         |
| 18 bushels pears .....                                | 55.20   |
| Net loss per acre .....                               | 33.56   |
| Cost to grow a bushel .....                           | 4.28    |
| Cost to harvest a bushel .....                        | 0.62    |
| Cost to store and sell a bushel .....                 | 0.12    |
| Total cost per bushel .....                           | 5.02    |
| Net cost per bushel* .....                            | 4.98    |
| Total returns per bushel .....                        | 3.12    |
| Net returns per bushel .....                          | 3.08    |
| Loss per bushel .....                                 | 1.90    |
| Returns per hour of labor .....                       | 0.08    |
| Labor returns per acre .....                          | 3.84    |

\* 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, 1945

421 acres on 17 farms

## Average per acre:

## Growing:

|   | Dollars |
|---|---------|
| Land .....                                  | 3.91    |
| 0.9 tons of manure, at \$2.39 per ton ..... | 2.15    |
| Share of seeding cost .....                 | 2.84    |
| Interest .....                              | 0.26    |
| All other .....                             | 0.45    |
| Total growing .....                         | 9.61    |

## Harvesting:

|  |       |
|--|-------|
| 9.3 hours labor at 68 cents per hour .....       | 6.30  |
| 3.6 hours horse work at 31 cents per hour .....  | 1.12  |
| 3.1 hours tractor use at 50 cents per hour ..... | 1.55  |
| Equipment .....                                  | 2.86  |
| All other .....                                  | 1.32  |
| Total harvesting .....                           | 13.15 |

|                           |       |
|---------------------------|-------|
| Storing and selling ..... | 3.92  |
| Total cost per acre ..... | 26.28 |

## Returns:

|                                   |       |
|-----------------------------------|-------|
| 2.1 tons hay .....                | 38.37 |
| Value of aftermath pastured ..... | 0.52  |
| Total returns .....               | 38.89 |
| Net gain per acre .....           | 12.21 |

|  |       |
|--|-------|
| Cost to grow a ton .....                           | 4.67  |
| Cost to harvest a ton .....                        | 6.39  |
| Cost to store and sell a ton .....                 | 1.90  |
| Total cost per ton .....                           | 12.96 |
| Net cost per ton (value of pasture deducted) ..... | 12.71 |
| Value per ton .....                                | 18.64 |
| Gain per ton .....                                 | 5.93  |
| Labor returns per acre .....                       | 18.53 |
| Returns per hour of labor .....                    | 1.99  |

## Hay Other Than Alfalfa, 1945

1,592 acres on 44 farms

| Average per acre:                                  | Dollars |
|--|---------|
| Growing:   |         |
| Land .....   | 4.36    |
| 2.1 tons of manure, at \$2.44 per ton .....        | 5.12    |
| Share of seeding cost .....                        | 2.86    |
| Interest .....                                     | 0.43    |
| All other .....                                    | 0.32    |
| Total growing .....                                | 13.09   |
| Harvesting:  |         |
| 8.7 hours labor at 62 cents per hour .....         | 5.37    |
| 2.8 hours horse, at 41 cents per hour .....        | 1.14    |
| 2.2 hours tractor, at 54 cents per hour .....      | 1.18    |
| Equipment .....                                    | 2.36    |
| All other .....                                    | 1.59    |
| Total harvesting .....                             | 11.64   |
| Storing and selling .....                          | 4.32    |
| Total cost per acre .....                          | 29.05   |
| Returns:   |         |
| 2.0 tons hay .....                                 | 31.98   |
| Value of aftermath pastured .....                  | 0.61    |
| Total returns .....                                | 32.59   |
| Net gain per acre .....                            | 3.54    |
| Cost to grow a ton .....                           | 6.55    |
| Cost to harvest a ton .....                        | 5.82    |
| Cost to store and sell a ton .....                 | 2.17    |
| Total cost per ton .....                           | 14.54   |
| Net cost per ton (value of pasture deducted) ..... | 14.23   |
| Value per ton .....                                | 16.00   |
| Gain per ton .....                                 | 1.77    |
| Labor returns per acre .....                       | 8.91    |
| Returns per hour of labor .....                    | 1.02    |

## Corn Silage, 1945

469 acres on 29 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 4.38    |
| 4.7 tons of manure, at \$2.26 per ton .....           | 10.62   |
| 233 pounds of fertilizer, at \$35.00 per ton .....    | 4.09    |
| 9.8 quarts of seed, at \$5.74 per bushel .....        | 1.76    |
| 9.0 hours of labor, at 59 cents per hour..            | 5.34    |
| 5.2 hours of horse work, at 33 cents per hour .....   | 1.72    |
| 5.6 hours of tractor work, at 60 cents per hour ..... | 3.34    |
| Other equipment .....                                 | 2.82    |
| Interest .....  | 0.29    |
| All other .....                                       | 1.18    |
| Total growing .....                                   | 35.54   |
| Harvesting:   |         |
| 14.5 hours of labor .....                             | 8.57    |
| 4.6 hours of horse labor .....                        | 1.65    |
| 5.1 hours of tractor labor .....                      | 2.65    |
| Other equipment .....                                 | 4.63    |
| All other .....                                       | 1.73    |
| Total harvesting .....                                | 19.23   |
| Storing costs .....                                   | 4.84    |
| Total cost per acre .....                             | 59.61   |
| Returns:  |         |
| 7.9 tons of silage .....                              | 57.95   |
| 1.4 bushels shelled corn at \$1.19 per bushel .....   | 1.66    |
| Total returns .....                                   | 59.61   |
| Cost to grow a ton .....                              | 4.45    |
| Cost to harvest a ton .....                           | 2.40    |
| Cost to store a ton .....                             | 0.60    |
| Total cost per ton .....                              | 7.45    |
| Net cost per ton (corn deducted) .....                | 7.24    |
| Net returns per ton .....                             | 7.24    |

## Corn for Grain, 1945

254 acres on 20 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 4.13    |
| 2.5 tons of manure, at \$2.60 per ton .....           | 6.50    |
| 211 pounds of fertilizer at \$34.20 per ton .....     | 3.62    |
| 7 quarts of seed, at \$7.99 per bushel .....          | 1.67    |
| 8.2 hours of labor, at 70 cents per hour .....        | 5.72    |
| 3.1 hours of horse work, at 48 cents per hour .....   | 1.49    |
| 5.6 hours of tractor work, at 58 cents per hour ..... | 3.26    |
| Other equipment .....                                 | 2.79    |
| Interest .....  | 0.25    |
| All other .....                                       | 0.52    |
| Total growing .....                                   | 29.95   |
| Harvesting:   |         |
| 6.2 hours of labor .....                              | 4.47    |
| 0.6 hours of horse work .....                         | 0.21    |
| 2.4 hours of tractor work .....                       | 1.28    |
| Other equipment .....                                 | 2.49    |
| Hired harvesting .....                                | 1.85    |
| Other costs .....                                     | 0.52    |
| Total harvesting .....                                | 10.82   |
| Storing and selling .....                             | 1.88    |
| Total cost per acre .....                             | 42.65   |
| Returns:  |         |
| 35 bushels shelled corn .....                         | 55.20   |
| Value of stalks .....                                 | 0.06    |
| Total returns .....                                   | 55.26   |
| Net gain per acre .....                               | 12.61   |
| Cost to grow a bushel .....                           | 0.84    |
| Cost to harvest a bushel .....                        | 0.31    |
| Cost to store and sell a bushel .....                 | 0.05    |
| Total cost per bushel .....                           | 1.20    |
| Returns per bushel .....                              | 1.56    |
| Gain per bushel .....                                 | 0.36    |
| Labor returns per acre .....                          | 22.80   |
| Returns per hour of labor .....                       | 1.58    |

## Mixed Spring Grain, 1945

264 acres on 15 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Costs:  |         |
| Land .....  | 4.57    |
| 2.3 tons of manure, at \$2.45 per ton .....           | 5.65    |
| 249 pounds of fertilizer, at \$30.60 .....            | 3.81    |
| 2.2 bushels of seed, at \$1.50 per bushel .....       | 3.30    |
| 4.9 hours of labor at 61 cents per hour .....         | 2.99    |
| 1.2 hours of horse work, at 40 cents per hour .....   | 0.48    |
| 3.7 hours of tractor work, at 51 cents per hour ..... | 1.90    |
| Other equipment .....                                 | 1.61    |
| Interest .....  | 0.31    |
| All other .....                                       | 0.07    |
| Total growing .....                                   | 24.69   |
| Harvesting:   |         |
| 5.8 hours of labor .....                              | 3.53    |
| 0.8 hours of horse work .....                         | 0.33    |
| 1.2 hours of tractor work .....                       | 0.60    |
| Other equipment .....                                 | 1.61    |
| Threshing and combining .....                         | 1.89    |
| All other .....                                       | 0.53    |
| Total harvesting .....                                | 8.49    |
| Storing and selling .....                             | 1.84    |
| Total cost per acre .....                             | 35.02   |
| Returns:  |         |
| 35 bushels mixed spring grain .....                   | 36.38   |
| 0.5 tons straw .....                                  | 4.72    |
| Total returns .....                                   | 41.10   |
| Net gain per acre .....                               | 6.08    |
| Cost to grow a bushel .....                           | 0.71    |
| Cost to harvest a bushel .....                        | 0.24    |
| Cost to store and sell a bushel .....                 | 0.05    |
| Total cost per bushel .....                           | 1.00    |
| Net cost per bushel (straw deducted) .....            | 0.87    |
| Value per bushel .....                                | 1.04    |
| Gain per bushel .....                                 | 0.17    |
| Labor returns per acre .....                          | 12.61   |
| Labor returns per hour .....                          | 1.18    |

## Oats, 1945

25 1/4 acres on 18 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 4.82    |
| 2.1 tons of manure, at \$2.60 per ton .....           | 5.47    |
| 217 pounds of fertilizer, at \$31.40 per ton .....    | 3.41    |
| 2.3 bushels of seed, at \$1.34 per bushel .....       | 3.08    |
| 5.2 hours of labor at 65 cents per hour .....         | 3.36    |
| 1.6 hours of horse work, at 46 cents per hour .....   | 0.74    |
| 3.8 hours of tractor work, at 64 cents per hour ..... | 2.42    |
| Other equipment .....                                 | 1.86    |
| Interest .....  | 0.25    |
| All other .....                                       | 0.37    |
| Total growing .....                                   | 25.78   |
| Harvesting:   |         |
| 5.9 hours labor .....                                 | 3.91    |
| 1.2 hours horse work .....                            | 0.50    |
| 1.4 hours tractor work .....                          | 0.83    |
| Other equipment .....                                 | 1.86    |
| Threshing and combining .....                         | 1.73    |
| Other costs .....                                     | 0.64    |
| Total harvesting .....                                | 9.47    |
| Storing and selling costs .....                       | 2.32    |
| Total costs .....                                     | 37.57   |
| Returns:  |         |
| 32 bushels oats .....                                 | 31.13   |
| 0.5 tons oat straw .....                              | 5.48    |
| Total returns .....                                   | 36.61   |
| Net loss per acre .....                               | 0.96    |
| Cost to grow a bushel .....                           | 0.79    |
| Cost to harvest a bushel .....                        | 0.29    |
| Cost to store and sell a bushel .....                 | 0.06    |
| Total cost per bushel .....                           | 1.14    |
| Net cost per bushel (value straw deducted) .....      | 0.98    |
| Value per bushel .....                                | 0.95    |
| Loss per bushel .....                                 | 0.03    |
| Labor returns per acre .....                          | 6.31    |
| Returns per hour of labor .....                       | 0.57    |

## Barley, 1945

51 acres on 4 farms

| Average per acre                                      | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 3.94    |
| 1.0 tons of manure, at \$2.73 per ton .....           | 2.73    |
| 224 pounds of fertilizer, at \$33.60 per ton .....    | 3.77    |
| 1.9 bushels of seed, at \$1.88 per bushel .....       | 3.58    |
| 4.8 hours of labor, at 78 cents per hour .....        | 3.75    |
| 4.4 hours of tractor work, at 58 cents per hour ..... | 2.55    |
| Other equipment .....                                 | 1.26    |
| Interest .....  | 0.24    |
| All other .....                                       | 0.16    |
| Total growing .....                                   | 21.98   |
| Harvesting:   |         |
| 4.0 hours labor .....                                 | 3.14    |
| 1.7 hours tractor work .....                          | 0.84    |
| Other equipment .....                                 | 1.36    |
| Threshing and combining .....                         | 0.83    |
| Other costs .....                                     | 0.51    |
| Total harvesting .....                                | 6.68    |
| Storing and selling .....                             | 0.87    |
| Total cost per acre .....                             | 29.53   |
| Returns:  |         |
| 22 bushels barley .....                               | 30.12   |
| 0.1 tons straw .....                                  | 1.32    |
| Total returns .....                                   | 31.44   |
| Net gain per acre .....                               | 1.91    |
| Cost to grow a bushel .....                           | 1.00    |
| Cost to harvest a bushel .....                        | 0.31    |
| Cost to store and sell a bushel .....                 | 0.04    |
| Total cost per bushel .....                           | 1.35    |
| Net cost per bushel (value straw deducted) .....      | 1.29    |
| Gain per bushel .....                                 | 0.08    |
| Labor returns per acre .....                          | 8.80    |
| Returns per hour of labor .....                       | 1.00    |

## Wheat, 1945

534 acres on 24 farms

| Average per acre:                                     | Dollars |
|---|---------|
| Growing:  |         |
| Land .....  | 4.49    |
| 1.3 tons of manure at \$2.47 per ton .....            | 3.21    |
| 255 pounds of fertilizer, at \$34.00 per ton .....    | 4.36    |
| 1.9 bushels of seed, at \$1.89 per bushel .....       | 3.59    |
| 5.0 hours of labor, at 65 cents per hour .....        | 3.27    |
| 0.8 hours of horse work, at 49 cents per hour .....   | 0.39    |
| 4.0 hours of tractor work, at 53 cents per hour ..... | 2.13    |
| Other equipment .....                                 | 1.30    |
| Interest .....  | 0.78    |
| All other .....                                       | 0.43    |
| Total growing .....                                   | 23.95   |
| Harvesting:   |         |
| 6.7 hours of labor .....                              | 4.67    |
| 0.8 hours of horse work .....                         | 0.30    |
| 1.6 hours of tractor work .....                       | 0.82    |
| Threshing and combining .....                         | 1.52    |
| Other equipment .....                                 | 1.87    |
| 0.9 pounds of twine .....                             | 0.12    |
| All other .....                                       | 1.13    |
| Total harvesting .....                                | 10.43   |
| Storing and selling .....                             | 2.14    |
| Total cost per acre .....                             | 36.52   |
| Returns:  |         |
| 33 bushels wheat .....                                | 53.88   |
| 0.6 tons straw .....                                  | 5.61    |
| Total returns .....                                   | 59.49   |
| Net gain per acre .....                               | 22.97   |
| Cost to grow a bushel .....                           | 0.72    |
| Cost to harvest a bushel .....                        | 0.32    |
| Cost to store and sell a bushel .....                 | 0.06    |
| Total cost per bushel .....                           | 1.10    |
| Net cost per bushel (value straw deducted) .....      | 0.93    |
| Value per bushel .....                                | 1.63    |
| Gain per bushel .....                                 | 0.70    |
| Labor returns per acre .....                          | 30.90   |
| Labor returns per hour .....                          | 2.63    |

Summary, 1945  
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           | 17                 | 26.7                   | 158 bu.                | 1.11                      | 77                      | \$ 812               | \$ 30           |
| Cabbage            | 8                  | 13.2                   | 8.4 tons               | 0.40                      | 82                      | -342                 | -26             |
| Tomatoes, C.F.     | 7                  | 16.3                   | 9.7 tons               | 1.49                      | 107                     | 1,314                | 81              |
| Peas, C.F.         | 11                 | 11.0                   | 2,443 lbs.             | 3.21                      | 18                      | 488                  | 44              |
| Beans, dry         | 8                  | 13.2                   | 16 bu.                 | 1.21                      | 32                      | 256                  | 19              |
| Corn, C.F.         | 7                  | 19.9                   | 3.5 tons               | 1.72                      | 38                      | 818                  | 41              |
| <u>Fruit</u>       |                    |                        |                        |                           |                         |                      |                 |
| Apples             | 14                 | 41.1                   | 22 bu.                 | 0.27                      | 47                      | -1,045               | -25             |
| Cherries           | 4                  | 9.2                    | 2,697 lbs.             | 1.80                      | 139                     | 1,121                | 122             |
| Peaches            | 6                  | 7.8                    | 146 bu.                | 2.39                      | 120                     | 1,424                | 183             |
| Pears              | 3                  | 8.3                    | 18 bu.                 | 0.08                      | 46                      | -280                 | -34             |
| <u>Grain</u>       |                    |                        |                        |                           |                         |                      |                 |
| Wheat              | 24                 | 22.2                   | 33 bu.                 | 2.63                      | 12                      | 510                  | 23              |
| Corn for grain     | 20                 | 12.7                   | 35 bu.                 | 1.58                      | 14                      | 160                  | 13              |
| Mixed spring grain | 15                 | 17.6                   | 35 bu.                 | 1.18                      | 11                      | 107                  | 6               |
| Oats               | 18                 | 14.1                   | 32 bu.                 | 0.57                      | 11                      | -14                  | -1              |
| Barley             | 4                  | 12.7                   | 22                     | 1.00                      | 9                       | 24                   | 2               |
| <u>Hay</u>         |                    |                        |                        |                           |                         |                      |                 |
| Alfalfa            | 17                 | 24.8                   | 2.1 tons               | 1.99                      | 9                       | 302                  | 12              |
| Other hay          | 44                 | 36.2                   | 2.0 tons               | 1.02                      | 9                       | 128                  | 4               |

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     | 30                 | 24                              | 8,887 lbs.           | \$ 1.24                  | 117                     | \$ 1,852             |
| Hens           | 28                 | 899                             | 172 eggs             | 1.27                     | 1.66                    | 996                  |
| Raising chicks | 29                 | 2,978*                          | -----                | 1.00                     | 0.21                    | 242                  |
| Incubation     | 4                  | **                              | **                   | 7.17                     | 1                       | 2,289                |
| Sheep          | 4                  | 90                              | 1.05 lambs           | 0.03                     | 6.0                     | -381                 |
| Feeder lambs   | 5                  | 469                             | 24 lbs. <sup>f</sup> | -0.87                    | 1.3                     | -1,018               |

\* Number of chicks started.

\*\* The average number of eggs set per farm was 59,053 and the per cent hatch 60.

f Pounds of grain per head for 132 days on feed.

## Farm Operating Statement, 1945

| Item   | Average<br>per farm | Proportion of<br>total receipts |
|--|---------------------|---------------------------------|
|  | Dollars             | Per cent                        |
| <b>Cash receipts:</b>  |                     |                                 |
| Crops .....  | 7,963               | 34.4                            |
| Milk .....   | 5,193               | 22.5                            |
| Sale of livestock .....  | 2,363               | 10.2                            |
| Eggs .....   | 3,070               | 13.3                            |
| Poultry .....  | 1,974               | 8.5                             |
| Sale of purchased goods, miscellaneous ..  | 2,546               | 11.1                            |
| Total receipts .....   | 23,109              | 100.0                           |
| <b>Cash expenses:</b>  |                     |                                 |
| Labor .....  | 2,918               | 12.6                            |
| Equipment ... (gasoline, oil, equipment<br>bought) .....   | 2,431               | 10.5                            |
| Real estate (insurance, repairs) .....   | 1,593               | 6.9                             |
| Taxes .....  | 328                 | 1.4                             |
| Crops (seed, fertilizer, threshing) .....  | 2,137               | 9.2                             |
| Livestock (feed, bedding, supplies, cows<br>bought) .....  | 5,984               | 25.9                            |
| Marketing (containers, commission, storage)  | 457                 | 2.1                             |
| Goods bought for resale, miscellaneous ..  | 2,042               | 8.8                             |
| Total expenses .....   | 17,890              | 77.4                            |
| Difference (cash available for living, saving,<br>and payment of interest) .....                       | 5,219               | 22.6                            |
| <b>Adjustments for non-cash receipts and expenses:</b>   |                     |                                 |
| Increase in farm capital .....   | 2,013               | 8.7                             |
| Value of unpaid family labor .....   | -708                | -3.1                            |
| Value of board furnished hired labor ....  | 82                  | -0.3                            |
| Farm income (income for operator's labor<br>and use of capital) .....                                  | 6,442               | 27.9                            |
| Interest on farm capital of \$38,026 at 5%   | 1,901               | 8.2                             |
| Labor income (income for operator's year's<br>work, comparable to wage of<br>farm superintendent ..... | 4,541               | 19.7                            |
| Value of house rent and privileges of<br>operator .....  | 701                 | 3.0                             |
| Labor earnings (income for operator's<br>year's work, comparable<br>to wage of city worker)..          | 5,242               | 22.7                            |
| Value of operator's time (what he would<br>work for as farm<br>superintendent)....                     | 1,690               | 7.3                             |
| Return on capital .....  | 4,752               | 20.6                            |
| Per cent return on capital .....   | 12.5                |                                 |

## Summary of Returns per Hour of Labor

| Farm Enterprises          | 1914       | 1919       | 1924       | 1929       | 1934       | 1939       |       |       |
|---------------------------|------------|------------|------------|------------|------------|------------|-------|-------|
|                           | to<br>1918 | to<br>1923 | to<br>1928 | to<br>1933 | to<br>1938 | to<br>1943 | 1944  | 1945  |
|                           | \$         | \$         | \$         | \$         | \$         | \$         | \$    | \$    |
| <b>Livestock:</b>         |            |            |            |            |            |            |       |       |
| Dairy cows                | 0.30       | 0.25       | 0.40       | 0.14       | 0.25       | 0.55       | 1.17  | 1.24  |
| 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  | 1.00  |
| Incubation                | -          | -          | -          | -          | 1.91       | 2.96       | 5.37  | 7.17  |
| Sheep                     | -          | -          | -          | -0.73      | 0.06       | 0.42       | -1.19 | 0.03  |
| Feeder lambs              | -          | -          | -          | 0.04       | 0.18       | 0.24       | 0.37  | -0.87 |
| <b>Fruit:</b>             |            |            |            |            |            |            |       |       |
| Apples                    | -          | 0.79       | 0.79       | 0.45       | 0.45       | 0.85       | 1.90  | 0.27  |
| Cherries                  | -          | -          | -          | -          | 0.64       | 0.88       | 1.89  | 1.80  |
| Peaches                   | -          | -          | -          | -          | 0.54       | 0.56       | 1.91  | 2.39  |
| Pears                     | -          | -          | -          | -          | 0.36       | 1.24       | 1.32  | 0.08  |
| <b>Grain:</b>             |            |            |            |            |            |            |       |       |
| Barley                    | 0.03       | -0.28      | 0.07       | -0.34      | 0.07       | -0.03      | 0.41  | 1.00  |
| Corn                      | 0.13       | -0.01      | -0.13      | 0.03       | 0.22       | 0.58       | 0.83  | 1.58  |
| Oats                      | 0.11       | -0.31      | 0.03       | -0.34      | -0.02      | 0.14       | 0.56  | 0.57  |
| Mixed spring grains       | -          | -          | -          | -0.30      | -0.03      | 0.36       | 0.96  | 1.18  |
| Wheat                     | 0.58       | -0.03      | 0.20       | -0.03      | 0.47       | 1.17       | 1.88  | 2.63  |
| <b>Hay:</b>               |            |            |            |            |            |            |       |       |
| Alfalfa                   | 0.82       | 0.94       | 0.78       | 0.31       | 0.53       | 1.04       | 2.19  | 1.99  |
| All other hay             | 0.73       | 0.66       | 0.08       | -0.01      | 0.18       | 0.51       | 1.33  | 1.02  |
| <b>Vegetables:</b>        |            |            |            |            |            |            |       |       |
| Beans, dry                | 0.12       | 0.23       | -0.06      | 0.05       | 0.30       | 0.59       | 0.38  | 1.21  |
| Cabbage                   | 0.46       | 0.45       | 0.49       | 0.34       | 0.48       | 1.08       | 1.32  | 0.40  |
| Corn, sweet               | -          | -          | -          | -          | 0.42       | 0.49*      | 0.98* | 1.72* |
| Peas, canning-factory     | -          | -          | -          | 0.21       | 0.16       | 0.92       | 2.68  | 3.21  |
| Potatoes                  | 0.49       | 0.51       | 0.89       | 0.52       | 0.50       | 1.08       | 2.46  | 1.11  |
| Tomatoes, canning-factory | -          | -          | -          | 0.24*      | 0.41       | 0.67       | 0.84  | 1.49  |

\* Less than five years.

† Canning-factory sweet corn only.