Average Enterprise Costs and Returns

— from —

FARM COST ACCOUNTS

50 Farms -- 1947

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New York State College of Agriculture
Department of Agricultural Economics
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FOREWORD

The costs and returns for the Cost Account Farms for 1947 mirror to a considerable extent the situation for farming in general for New York state. The average farm receipts were about the same as a year ago but the costs were higher. In spite of the higher costs farming was still a profitable business. The average labor income for the Cost Account farmers in 1946 was $9,254. In 1947 it declined to $5,867.

The returns for most farm products were the same or somewhat higher than in 1946. Livestock products brought about the same prices. Most cash crops were about the same but cabbage and potato prices were considerably higher. Grain prices were higher. Fruit prices, as a rule, were under those of 1946.

The costs for labor, equipment, feed, seed, fertilizer and nearly all other costs of farming were higher than a year ago. The average labor cost per farm was $642 more than in 1946. Equipment cost was $1,045 more.

Production rates for livestock and poultry were higher than in 1946. In general crop and fruit yields were lower.

The enterprise costs, returns and profits as shown in this report are not representative of farming as a whole in the state. They do, however, indicate what is happening to the costs and returns and explain the relative profitableness of the various enterprises and of farming as a business.

ACKNOWLEDGEMENTS

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Labor force on Cost Account Farms
-1947-

	Large farms	Middle-sized	Small farms	All farms
Farms	17	17	16	50
Man equivalent				
Range	4.2 to 13.7	2.5 to 4.1	1.2 to 2.4	1.2 to 13.7
Average	7.1	3.2	1.9	4.1
Months of work performed by:				
Men hired by month or year:				
With privileges	16	8	4	9
With board	0	1	2	1
With wage only	11	3	1	5
Men hired by day or hour	37	9	2	16
Operator	12	12	12	12
Other Unpaid	10	5	2	6
Total months	86	38	23	49

Cost of Labor, 1947
50 farms

	Dollars per month
Hired by month or year	
Men with privileges:	
Wage	145
Value milk, wood, house, etc.	37
Total	182
(High third, $215; low third, $142)	
Men boarding with farmer:	
Wage	87
Value of board	42
Total	129
(High third, $172; low third, $106)	
Men living off farm:	
Cash wage	157
(High third, $187; low third, $108)	

Hired by day or hour:
Average of 84 cents per hour or $197 per month, (high third, 92 cents or $215; low third, 57 cents or $133)

Farm operator:
His estimate of what he could get as superintendent of a similar farm, $168 per month in cash and $59 in privileges, or $227 (high third, $278; low third, $172)

Members of family other than operator:
Average value $183 (high third, $297; low third, $100)

Average cost of all types of farm labor:
Average of 85 cents per hour or $194 per month (high third, $217; low third, $154)

Horses, 1947

55 horses on 19 farms*

Average per horse:	Dollars
Costs	
887 pounds of grain, at $3.45 per hundredweight	30.64
2.7 tons of hay, at $14.29 per ton	38.59
Pastures and fences	11.19
Other feed and bedding	4.12
Total feed and bedding	84.54
67 hours of man labor, at 73 cents per hour	48.61
Depreciation	25.26
Buildings	12.99
Interest on average value of $118 per horse	5.62
Shoeing	2.78
Veterinarian and medicine	0.71
All other	3.61
Total other than feed, bedding and labor	50.97
Total cost to keep a horse	184.12
Credits	
6.6 tons of manure, at $1.66 per ton	10.97
Colts, fair premiums, and the like	2.47
Total credits	13.44
Net cost of horse work	170.68
Harness cost	10.51
Cost for the year, horse and harness	181.19
Hours of work per horse	407
Cost per hour, cents	45

* Farms with rates in excess of $1.25 per hour of horse work were not included. In reviewing the situation on these farms it was concluded that the operator kept horses for reasons other than for power.

Tractors, 1947

94 tractors on 46 farms*

Average per tractor:	Dollars
747 gallons of fuel, at 16 cents per gallon	116.29
14 gallons of oil, at 81 cents per gallon	11.39
Grease and greasing	2.60
Farm labor	20.53
Insurance	2.38
Depreciation	34.37
Repairs	76.38
Interest on average value of $690	33.07
Buildings	8.38
All other	26.07
Cost for the year	331.46

Hours of work per tractor	553
Cost per hour, dollars	0.60

* Twelve farms had 1 tractor, 23 farms had 2 tractors, and 9 farms had 3 tractors, one farm had 4 tractors, and one had 5 tractors.

Trucks, 1947

57 trucks on 46 farms

Average per truck:	Dollars
467 gallons of fuel, 19 cents per gallon	86.77
9 gallons of oil, at 86 cents per gallon	7.70
Grease and greasing	2.68
Farm labor	17.51
License	26.72
Insurance	33.61
Depreciation	41.18
Repairs	91.60
Tires	17.68
Interest on average value of $4.95	25.58
Buildings	10.51
All other	4.81
Cost for year	366.35

* Distance driven per truck, miles	4527
* Cost per mile, cents	8.9

* Based on 45 trucks with known mileage.

Dairy Cows, 1947

685 cows on 26 farms

Average per cow:	Dollars
Costs:	
3139 pounds of grain, at $76.40 per ton	119.97
2.6 tons of hay, at $15.88 per ton	41.29
Other dry feed	0.12
4.7 tons of silage, at $7.30 per ton	34.33
Other succulent feed	0.47
Bedding	3.54
Pasture and fences	22.04
Total feed and bedding	221.76
115 hours of labor, at 73 cents per hour	83.86
Horse work, automobile, truck, tractor	4.71
Dairy equipment	6.52
Interest on $174 value of cow	8.79
Buildings	7.21
Breeding costs	7.54
Veterinarian, medicine, disinfectants	4.46
Hired milk-hauling	10.77
Cow-testing association dues	2.60
Insurance	0.85
Registration and transfer fees	0.27
Light, water, power	3.88
Strainer cloths and other supplies	1.59
All other	4.67
Total other than feed, bedding, and labor	63.86
Total cost	369.48
Returns:	
8912 pounds of milk sold	416.08
440 pounds of milk used on farm	20.81
Calves	22.27
10.1 tons of manure	13.48
Appreciation	3.41
Total returns	476.05
Gain	106.57
Cost of producing 100 pounds of milk, dollars	3.53
Value of 100 pounds of milk, dollars	4.67
Return per hour of labor, dollars	1.66

Heifers, 1947

182 mature-heifers equivalents on 25 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	44.77
603 pounds of whole milk, at $4.71 per hundredweight	28.44
1975 pounds of grain, at $4.17 per hundredweight	82.43
2.8 tons of hay, at $17.21 per ton	48.19
2.1 tons of silage, at $6.32 per ton	13.27
Other feed	1.12
Pasture and fences	24.45
Bedding	4.20
Total feed and bedding	202.10
55 hours of labor, at 73 cents per hour	40.06
Horse hours and equipment	2.17
Buildings	11.95
Breeding fees	7.65
Veterinarian and medicine	0.17
Insurance	0.82
Registration and transfer fees	0.57
Lights, water	2.14
Interest	11.40
All other	2.03
Total other than calf, feed, bedding and labor	38.90
Total cost	325.83
By-products:	
9.6 tons of manure	13.03
Net cost of raising a heifer to 27.5 months of age	312.80

* There were a total of 624 heifers of all ages on these farms for a part or all of the year. They were fed a total of 5006 heifer-months, which divided by 27.5 equals 182 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1947

20 bulls on 17 farms

Average per bull:	Dollars	Per cent of total
Costs:		
1079 pounds of grain, at $81.40 per ton	43.98	19.0
3.0 tons of hay, at $15.25 per ton	45.76	19.8
0.8 tons of silage, at $6.06 per ton	4.85	2.1
Other feed and bedding	17.73	7.7
Pasture and fences	2.73	1.2
Total feed and bedding	115.05	49.8
108 hours of labor, at 72 cents per hour	78.08	33.8
Interest on $277 value of bull	13.84	6.0
Buildings	17.88	7.7
All other	6.21	2.7
Total other than feed, bedding, and labor	37.93	16.4
Total cost	231.06	100.0
Credits:		
8.7 tons of manure, at $1.38 per ton	11.97	5.2
Appreciation	2.73	1.2
Total credits other than service fees	14.70	6.4
Service fees from neighbors	1.01	0.4
Services charged to cows, 22.8 at $6.86	156.46	67.7
Services charged to heifers, 7.4 at $7.96	58.89	25.5
Total service credits	216.36	93.6
Total credits	231.06	100.0

Hens, 1947

24,877 birds on 23 farms

Average per bird:	Dollars
Costs:	
53 pounds of grain, at $4.22 per hundredweight	2.24
57 pounds of mash, at $4.80 per hundredweight	2.74
Grit and shell	0.04
Total feed	5.02
1.5 hours of labor, at 77 cents per hour	1.15
Depreciation	1.05
Interest	0.09
Power and equipment	0.13
Buildings	0.20
Litter	0.05
Electricity	0.04
Containers	0.04
All other	0.11
Total other than feed and labor	1.71
Total cost	7.88
Returns:	
191 eggs per hen	8.89
80 pounds of manure	0.08
Total returns	8.97
Gain	1.09
Cost of producing a dozen eggs	0.50
Value per dozen eggs	0.57
Return per hour of labor	1.52
Labor return per bird	2.24

Raising Chicks, 1947

39,124 chicks started on 21 farms

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 30 cents per chick	30.20
1351 pounds of mash, at $4.43 per hundredweight	59.87
1129 pounds of grain, at $3.94 per hundredweight	44.51
Other feed	0.21
Total feed	104.59
27 hours of labor, at 74 cents per hour	20.04
Horse, automobile, truck	2.85
Poultry equipment	5.07
Litter	1.09
Interest	3.10
Fuel or heat	4.60
Medicine and disinfectants	0.81
Range and fences	1.25
Buildings	2.47
All other	1.12
Cost other than chicks, feed, and labor	22.36
Total cost	177.19
Returns:	
15.7 meat birds sold or eaten, at $1.19 per bird	18.67
67.8 pullets for laying flock, at $2.05 per bird	138.95
1.3 breeding cockerels, at $5.04 per bird	6.55
15.2 birds died	
Total value of birds	164.17
547 pounds of manure	0.58
Eggs laid on range	1.90
Other returns	0.02
Returns other than birds	2.50
Total returns	166.67
Loss	10.52
Cost of raising a bird to maturity	2.26
Value of mature bird	2.11
Return per hour of labor	0.36
Labor return per 100 chicks started	9.52

Incubation, 1947

135,439 chicks hatched on 3 farms

Average per 100 chicks hatched:	Dollars
Costs:	
154 eggs, at 6.6 cents per egg	10.26
1.0 hours of labor, at 74 cents per hour	0.74
Fuel for incubator	0.33
Other cost of incubator	0.40
Chick boxes	0.08
Buildings	0.06
Automobile and truck	0.18
All other	0.67
Sexing	0.18
Total other than eggs and labor	1.90
Total cost*	12.90
Returns:	
85.7 chicks sold, at 17.0 cents per bird	14.57
6.3 chicks for own brooders, at 29.4 cents per birds	1.85
Custom hatching	0.01
Total returns**	16.43
Gain	3.53
Per cent hatch	65
Return per hour of labor, dollars	4.14
Labor return per 100 chicks hatched	4.26

* Net cost per 100 chicks hatched (custom hatching deducted) is $12.89
** Net returns per 100 chicks hatched (custom hatching deducted) is $16.42

Sheep, 1947

282 sheep on 4 farms

Average per head:	Dollars
Costs:	
102 pounds of grain, at 2.83 per hundredweight	2.89
532 pounds of dry roughage, at $17.66 per ton	4.70
184 pounds of silage, at $5.69 per ton	0.52
Pasture and fences	3.16
Other feed and bedding	0.07
Total feed and bedding	11.34
5.0 hours of labor, at 89 cents per hour	4.44
Depreciation	2.92
Buildings	0.89
Equipment	0.18
Shearing	0.16
Interest	0.71
All other	0.83
Total other than feed, bedding, and labor	5.69
Total cost	21.47
Returns:	
Animals sold and used	17.11
Wool	2.87
1730 pounds of manure	1.51
Other returns	----
Total returns	21.49
Gain	0.02

Wool per sheep clipped, pounds	8.3
Lamb crop, per cent	117
Return per hour of labor, dollars	0.89
Labor return per sheep, dollars	4.46

Potatoes, 1947

328 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land	6.01
1.6 tons of manure, at $2.62 per ton	4.19
1598 pounds of fertilizer at $43.80 per ton	35.07
Cover crop	3.50
26.7 bushels of seed, at $1.57 per bushel	41.83
Spray and dust materials	14.90
24.3 hours of labor, at 88 cents per hour	21.33
0.7 hours of horse work, at 56 cents per hour	0.39
9.9 hours of tractor work, at 58 cents per hour	5.70
Other equipment	3.10
Interest	1.56
All other	4.13
Total growing	141.71
Harvesting:	
41.3 hours of labor	38.11
Horse, tractor, and truck cost	4.63
Other equipment	14.15
All other	1.17
Total harvesting	58.06
Storing and selling:	
18.0 hours of labor	16.07
Horse, auto, and truck cost	2.92
Equipment	0.12
Building	7.55
Interest	3.26
All other	9.86
Total storing and selling	39.78
Total cost per acre	239.55
Returns 231 bu. potatoes	346.20
Net gain per acre	106.65
Cost per bu. to grow	0.61
Cost per bu. to harvest	0.25
Cost per bu. to store and sell	0.18
Total cost per bu.	1.04
Return per bu.	1.50
Gain per bu.	0.46
Labor returns per acre	182 17
Return per hour of labor	2.18

Cabbage, 1947

93 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	6.26
2.0 tons of manure, at $3.13 per ton	6.98
1826 pounds of fertilizer $37.00 per ton	33.82
Seeds and plants	15.85
Spray and dust materials	2.37
56.8 hours of labor, at 91 cents per hour	51.49
11.6 hours of horse work, at 42 cents per hour	4.85
12.4 hours of tractor work, at 71 cents per hour	8.80
Other equipment	3.85
Interest	1.41
All other	6.54
Total growing	142.22
Harvesting:	
37.0 hours of labor	32.93
Horse, tractor, and truck cost	2.46
Other equipment cost	2.19
All other	1.52
Total harvesting costs	39.10
Storing and selling costs	19.16
Total cost per acre	200.48
Returns 9.4 tons cabbage	412.07
Other	0.16
Total returns	412.23
Net gain per acre	211.75
Cost to grow a ton	15.06
Cost to harvest a ton	4.13
Cost to store and sell a ton	2.03
Total cost per ton	21.22
Return per ton	43.65
Gain per ton	22.43
Labor returns per acre	298.82
Returns per hour of labor	3.07

Canning-Factory Peas, 1947

42 acres on 4 farms

Average per acre:	Dollars
Growing:	
Land	5.03
4.5 bushels of seed, at $6.48 per bushel	29.14
405 pounds of fertilizer, at $34.80 per ton	7.07
1.4 tons of manure, at $2.57 per ton	3.60
5.8 hours of labor, at 90 cents per hour	5.24
4.9 hours of tractor work, at 52 cents per hour	2.57
Other equipment	0.95
All other	2.45
Total growing	56.05
Harvesting:	
12.5 hours of labor	11.52
Horse, tractor, truck cost	2.93
Other equipment cost	0.83
All other costs	0.17
Total harvesting	15.45
Storing and selling costs	1.45
Total cost per acre	72.95
Returns:	
1.4 tons peas	118.83
Net gain per acre	45.88
Cost to grow a ton	38.65
Cost to harvest a ton	10.66
Cost to store and sell a ton	1.00
Total cost per ton	50.31
Return per ton	81.95
Gain per ton	31.64
Labor returns per acre	62.64
Returns per hour of labor	3.43

Canning-Factory Tomatoes, 1947

122 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	5.23
2.8 tons of manure, at $3.71 per ton	10.38
1502 pounds of fertilizer, at $34.60 per ton	26.13
Spray and dust	6.84
2872 plants, at $8.54 per thousand	24.52
41.8 hours of labor, at 89 cents per hour	37.26
12.0 hours of horse work, at 36 cents per hour	4.33
8.1 hours of tractor work, at 65 cents per hour	5.24
Other equipment	8.39
Interest	2.08
All other	8.82
Total growing	139.22
Harvesting:	
69.7 hours of labor	69.70
Horse, tractor, and truck costs	6.80
Other equipment cost	1.63
All other	2.83
Total harvesting	80.96
Storing and selling cost	9.37
Total cost per acre	229.55
Returns:	
9.0 tons tomatoes	266.71
Net gain per acre	37.16
Cost to grow a ton	15.54
Cost to harvest a ton	9.03
Cost to store and sell a ton	1.05
Total cost per ton	25.62
Returns per ton	29.76
Gain per ton	4.14
Labor returns per acre	146.80
Returns per hour of labor	1.27

Canning-Factory Corn, 1947

47 acres on 4 farms

	Dollars
Average per acre:	
Growing:	
Land	6.00
3.7 qts. of seed, at $16.73 per bushel	1.96
523 pounds of fertilizer, at $39.14 per ton	10.23
0.3 tons of manure, at $2.92 per ton	0.74
8.1 hours of labor, at 80 cents per hour	6.47
0.5 hours of horse work, at $1.28 per hour	0.64
6.5 hours of tractor work, at 48 cents per hour	3.11
Other equipment	3.77
All other	2.91
Total growing	35.83
Harvesting:	
7.6 hours of labor	6.85
Horse, tractor, and truck costs	0.04
Other equipment cost	0.04
All other	2.64
Total harvesting costs	9.57
Storing and selling cost	5.07
Total cost per acre	50.47
Returns:	
1.7 tons sweet corn	43.85
0.1 tons corn fodder	0.32
Total returns per acre	44.17
Net loss per acre	6.30
Cost to grow a ton	21.54
Cost to harvest a ton	5.75
Cost to store and sell a ton	3.04
Total cost per ton	30.33
Net cost per ton (corn fodder deducted)	30.14
Returns per ton	26.36
Loss per ton	3.78
Labor returns per acre	7.19
Returns per hour of labor	0.45

Dry Beans, 1947

130 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	7.24
2.5 tons of manure, at $2.54 per ton	6.36
277 pounds of fertilizer, at $36.39 per ton	5.03
1.1 bushels of seed, at $10.36 per bushel	11.40
10.5 hours of labor, at 80 cents per hour	8.38
2.8 hours of horse work, at 44 cents per hour	1.24
6.8 hours of tractor work, at 54 cents per hour	3.67
Other equipment	2.06
Interest	0.44
All other	1.84
Total growing	47.66
Harvesting:	
13.4 hours of labor	10.51
Horse, tractor, truck	2.90
Other equipment	1.35
Threshing	3.33
All other	0.20
Total harvesting costs	18.29
Storing and selling	1.82
Total costs	67.77
Returns:	
15.3 bushels of beans	88.46
0.26 tons of bean straw	1.52
Total returns	89.98
Net gain per acre	22.21
Cost to grow a bushel	3.12
Cost to harvest a bushel	1.20
Cost to store and sell a bushel	0.12
Total cost per bushel	4.44
Net cost per bushel (straw deducted)	4.34
Value per bushel	5.79
Gain per bushel	1.45
Labor returns per acre	41.10
Returns per hour of labor	1.72

Apples, 1947

841 acres on 18 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	27.63
0.2 tons of manure, at $2.30 per ton	0.46
83 pounds of nitrogenous fertilizer, at $53.40 per ton	2.22
Other fertilizer	0.25
Spray and dust materials	39.40
39.7 hours of labor, at 93 cents per hour	37.08
2.1 hours of horse work, at 61 cents per hour	1.29
6.5 hours of tractor work, at 52 cents per hour	3.37
Other equipment	12.20
Interest	2.55
All other	10.23
Total growing	136.68
Harvesting:	
62 hours of labor	64.18
Auto and truck	1.86
Other equipment	2.03
All other	3.02
Total harvesting	71.09
Storing and selling:	
Packages	56.23
Commission, hired packing, storage, transportation	37.92
Labor	12.14
Equipment	1.65
Building	1.27
All other	13.89
Total storing and selling	123.10
Total cost per acre	330.87
Returns:	
220 bu. packable fruit	380.35
Ciders	8.25
Other returns	0.92
Total returns	389.52
Net gain per acre	58.65
Cost to grow a bushel	0.62
Cost to harvest a bushel	0.32
Cost to store and sell a bushel	0.56
Total cost per bushel	1.50
Net cost per bushel*	1.03
Total returns per bushel	1.77
Net returns per bushel*	1.30
Gain per bushel	0.27
Labor returns per acre	172.06
Returns per hour of labor	1.49

*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, 1947

57 acres on 5 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	11.91
0.1 tons of manure, at $4.00 per ton	0.49
149 pounds of fertilizer, at $64.76 per ton	4.77
Spray and dust materials	8.63
19.6 hours of labor, at $1.06 per hour	20.75
0.8 hours of horse work, at 31 cents per hour	0.25
4.1 hours of tractor work, at 64 cents	2.63
Other equipment	10.98
Interest	1.19
All other	5.93
Total growing	67.53
Harvesting:	
111.2 hours labor	99.38
Auto and truck	4.40
Other equipment	1.98
All other	3.05
Total harvesting	108.81
Storing and selling:	
Labor	0.70
Horse, auto, truck	0.12
Other	3.02
Total storing and selling	3.84
Total cost per acre	180.18
Returns:	
2897 pounds cherries	299.12
Net gain per acre	118.94
Cost per pound to grow	2.3
Cost per pound to harvest	3.8
Cost per pound to store and sell	0.1
Total cost per pound	6.2
Total returns per pound	10.3
Gain per pound	4.1
Labor returns per acre	239.75
Returns per hour of labor	1.82

Peaches, 1947

58 acres on 9 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	14.91
0.5 tons of manure, at $3.36 per ton	1.68
131 pounds of fertilizer, at $58.50 per ton	3.82
Spray and dust materials	19.05
61.6 hours of labor, at 95 cents per hour	58.23
1.6 hours of horse work, at 37 cents per hour	0.59
7.8 hours of tractor work, at 67 cents per hour	5.23
Other equipment	16.04
Interest	3.06
All other	4.58
Total growing	127.19
Harvesting:	
68.4 hours labor	63.86
Auto and truck	6.15
Other equipment	3.85
Other	4.13
Total harvesting	77.99
Storing and selling:	
Packages	43.33
Commission, hired packing, storage, transportation	0.82
Labor	20.89
Equipment	1.68
All other	10.48
Total storing and selling	77.20
Total cost per acre	282.38
Returns:	
146 bushels peaches	297.54
Other returns	0.26
Total returns	297.80
Net gain per acre	15.42
Cost to grow a bushel	.87
Cost to harvest a bushel	.53
Cost to store and sell a bushel	.53
Total cost per bushel	1.93
Net cost per bushel*	1.63
Total returns per bushel	2.03
Net returns per bushel	1.73
Gain per bushel	0.10
Labor returns per acre	158.39
Returns per hour of labor	1.04

* 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, 1947

27 acres on 4 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	14.53
178 pounds of fertilizer, at $70.20 per ton	6.25
Spray and dust materials	26.70
24.6 hours of labor, at 91 cents per hour	22.36
3.3 hours of horse work, at 34 cents per hour	1.12
3.7 hours of tractor work, at 80 cents per hour	2.96
Other equipment	14.01
Interest	1.98
All other	5.59
Total growing	95.50
Harvesting:	
39.1 hours labor	36.15
Auto and truck	0.37
Other equipment	1.76
Other	2.81
Total harvesting	41.09
Storing and selling:	
Packages	26.96
Commission, hired packing, storage, transportation	22.62
Labor	5.36
Equipment	2.32
All other	3.75
Total storing and selling	61.01
Total cost per acre	197.60
Returns:	
80 bushels pears	230.83
Other returns	0.37
Total returns	231.20
Net gain per acre	33.60
Cost to grow a bushel	1.19
Cost to harvest a bushel	0.52
Cost to store and sell a bushel	0.76
Total cost per bushel	2.47
Net cost per bushel*	1.85
Total returns per bushel	2.89
Net returns per bushel	2.27
Gain per bushel	0.42
Labor returns per acre	97.45
Returns per hour of labor	1.40

* 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, 1947

330 acres on 12 farms

Average per acre:	Dollars
Growing:	
Land	4.13
0.8 tons of manure, at $2.62 per ton	2.10
Share of seeding cost	4.62
Interest	0.45
All other	0.12
Total growing	11.42
Harvesting:	
9.6 hours labor, at 85 cents per hour	8.15
0.7 hours horse work, at 31 cents per hour	0.22
4.0 hours tractor use, at 52 cents per hour	2.06
Equipment	4.02
All other	2.73
Total harvesting	17.18
Storing and selling	8.34
Total cost per acre	36.94
Returns:	
2.0 tons hay	37.67
Value of aftermath pasture	1.90
Total returns	39.57
Gain per acre	2.63
Cost to grow a ton	5.58
Cost to harvest a ton	8.39
Cost to store and sell a ton	4.08
Total cost per ton	18.05
Net cost per ton (value of pasture deducted)	17.12
Value per ton	18.41
Gain per ton	1.29
Labor returns per acre	11.41
Returns per hour of labor	1.12

Hay Other Than Alfalfa, 1947

1,172 acres on 32 farms

Average per acre:	Dollars
Growing	
Land	4.90
3.0 tons of manure, at $2.69 per ton	8.08
Share of seeding cost	3.32
Interest	0.70
All other	0.98
Total growing	17.98
Harvesting:	
7.8 hours labor, at 79 cents per hour	6.18
1.4 hours horse, at 53 cents per hour	0.74
2.6 hours tractor, at 60 cents per hour	1.55
Equipment	3.29
All other	3.47
Total harvesting	15.23
Storing and selling	4.28
Total cost per acre	37.49
Returns:	
2.2 tons hay	36.45
Value of aftermath pastured	3.09
Total returns	39.54
Net gain per acre	2.05
Cost to grow a ton	8.14
Cost to harvest a ton	6.90
Cost to store and sell a ton	1.94
Total cost per ton	16.98
Net cost per ton (value of pasture deducted)	15.58
Value per ton	16.51
Gain per ton	.93
Labor returns per acre	8.28
Returns per hour of labor	1.05

Corn Silage, 1947

336 acres on 24 farms

Average per acre:	Dollars
Growing:	
Land	5.02
4.6 tons of manure, at $2.68 per ton	12.31
481 pounds of fertilizer, at $23.20 per ton	5.59
8.0 quarts of seed, at $8.00 per bushel	2.00
8.2 hours of labor, at 73 cents per hour	5.99
3.6 hours of horse work, at 43 cents per hour	1.56
5.9 hours of tractor work, at 63 cents per hour	3.71
Other equipment	3.32
Interest	0.35
All other	0.96
Total growing	40.81
Harvesting:	
14.1 hours of labor	10.68
2.7 hours of horse labor	1.07
6.1 hours of tractor labor	3.36
Other equipment	6.14
All other	3.32
Total harvesting	24.57
Storing costs	5.43
Total cost per acre	70.81
Returns:	
8.9 tons of silage	69.79
0.6 bushels shelled corn	1.02
Total returns	70.81
Cost to grow a ton	4.57
Cost to harvest a ton	2.75
Cost to store a ton	0.61
Total cost per ton	7.93
Net cost per ton (corn deducted)	7.82
Net returns per ton	7.82

Corn for Grain, 1947

283 acres on 20 farms

Average per acre:	Dollars
Growing:	
Land	3.71
2.6 tons of manure, at $2.84 per ton	7.39
338 pounds of fertilizer, at $31.82	5.37
6 quarts of seed, at $5.46 per bushel	1.81
8.8 hours of labor, at 84 cents per hour	7.36
1.7 hours of horse work, at 82 cents per hour	1.39
7.0 hours of tractor work, at 59 cents per hour	4.11
Other equipment	2.42
Interest	0.31
All other	1.22
Total growing	35.09
Harvesting:	
3.8 hours of labor	3.17
1.9 hours of tractor work	1.18
Other equipment	3.84
Hired harvesting	3.04
Other costs	.84
Total harvesting	12.07
Storing and selling	1.99
Total cost per acre	49.15
Returns:	
31 bushels shelled corn	71.29
Value of stalks	.37
Total returns	71.66
Net gain per acre	22.51
Cost to grow a bushel	1.11
Cost to harvest a bushel	0.38
Cost to store and sell a bushel	0.06
Total cost per bushel	1.56
Net cost per bushel (value stalks deducted)	1.55
Value per bushel	2.26
Gain per bushel	.71
Labor returns per acre	33.05
Returns per hour of labor	2.63

Mixed Spring Grain, 1947

101 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	4.15
3.6 tons of manure, at $2.74 per ton	9.85
179 pounds of fertilizer, at $29.00 per ton	2.61
2.3 bushels of seed, at $1.80 per bushel	4.15
5.1 hours of labor at 79 cents per hour	4.04
0.8 hours of horse work, at 66 cents per hour	0.53
4.1 hours of tractor work, at 66 cents per hour	2.71
Other equipment	1.45
Interest	0.36
All other	0.31
Total growing	30.16
Harvesting:	
6.0 hours of labor	4.53
1.6 hours of tractor work	0.99
Other equipment	2.92
Threshing and combining	1.23
2.0 pounds of twine	0.41
All other	0.61
Total harvesting	10.69
Storing and selling	2.39
Total cost per acre	43.24
Returns:	
28 bushels mixed spring grain	37.84
0.30 tons straw	2.29
Total returns	40.13
Net loss per acre	3.11
Cost to grow a bushel	1.08
Cost to harvest a bushel	0.38
Cost to store and sell a bushel	0.09
Total cost per bushel	1.55
Net cost per bushel (value straw deducted)	1.46
Loss per bushel	0.11
Value per bushel	1.35
Labor returns per acre	5.45
Labor returns per hour	0.49

Oats, 1947

242 acres on 15 farms

Average per acre:	Dollars
Growing:	
Land	5.74
2.4 tons of manure, at $2.73 per ton	6.56
261 pounds of fertilizer, at $36.80 per ton	4.82
2.2 bushels of seed, at $1.45 per bushel	3.20
4.3 hours of labor at 84 cents per hour	3.62
0.5 hours of horse work, at 56 cents per hour	0.28
3.5 hours of tractor work, at 64 cents per hour	2.24
Other equipment	1.92
Interest	0.42
All other	1.06
Total growing	29.86
Harvesting:	
4.2 hours labor	3.58
0.5 hours horse work	0.31
1.5 hours tractor work	0.93
Other equipment	4.25
Threshing and combining	2.34
Other costs	0.63
Total harvesting	12.04
Storing and selling costs	3.63
Total costs	45.53
Returns:	
33 bushels oats	45.01
0.5 tons oat straw	5.79
Total returns	50.80
Net gain per acre	5.27
Cost to grow a bushel	0.90
Cost to harvest a bushel	0.36
Cost to store and sell a bushel	0.11
Total cost per bushel	1.37
Net cost per bushel (value straw deducted)	1.19
Value per bushel	1.35
Gain per bushel	.16
Labor returns per acre	12.67
Returns per hour of labor	1.46

Barley, 1947

77 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	4.12
0.5 tons of manure, at $2.50 per ton	1.25
157 pounds of fertilizer, at $38.80 per ton	3.05
2.0 bushels of seed, at $2.24 per bushel	4.49
4.3 hours of labor, at 81 cents per hour	3.47
4.1 hours of tractor work, at 59 cents per hour	2.40
Other equipment	2.27
Interest	0.43
All other	1.09
Total growing	22.57
Harvesting:	
1.7 hours labor	1.53
1.1 hours tractor work	0.65
Other equipment	0.96
Threshing and combining	2.37
Other costs	0.22
Total harvesting	5.73
Storing and selling	0.91
Total cost per acre	29.21
Returns:	
16 bushels barley	27.86
0.1 tons straw	1.43
Total returns	29.29
Net gain per acre	0.08
Cost to grow a bushel	1.41
Cost to harvest a bushel	0.36
Cost to store and sell a bushel	0.05
Total cost per bushel	1.82
Net cost per bushel (value straw deducted)	1.73
Value per bushel	1.74
Gain per bushel	0.01
Labor returns per acre	5.12
Returns per hour of labor	0.84

Wheat, 1947

729 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land	4.70
1.1 tons of manure at $2.62 per ton	2.88
252 pounds of fertilizer at $41.03 per ton	5.18
1.8 bushels of seed, at $2.21 per bushel	3.98
4.8 hours of labor, at 79 cents per hour	3.80
0.6 hours of horse work, at 38 cents per hour	0.23
4.0 hours of tractor work, at 51 cents per hour	2.03
Other equipment	1.03
Interest	0.80
All other	0.81
Total growing	25.52
Harvesting:	
4.6 hours of labor	3.88
0.2 hours of horse work	0.08
1.5 hours of tractor work	0.89
Threshing and combining	1.11
Other equipment	1.85
1.1 pounds of twine	0.10
All other	1.77
Total harvesting	9.68
Storing and selling	2.38
Total cost per acre	37.58
Returns:	
28 bushels wheat	67.54
0.5 tons straw	4.40
Total returns	71.94
Net gain per acre	34.36
Cost to grow a bushel	0.92
Cost to harvest a bushel	0.35
Cost to store and sell a bushel	0.09
Total cost per bushel	1.36
Net cost per bushel (value straw deducted)	1.20
Value per bushel	2.45
Gain per bushel	1.25
Labor returns per acre	42.18
Labor returns per hour	4.35

Rye, 1947

58 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	6.79
1.1 tons of manure, at $3.62 per ton	3.98
177 pounds of fertilizer, at $23.30 per ton	2.06
5.3 bushels of seed, at $2.08 per bushel	11.01
5.8 hours of labor, at $1.03 per hour	6.00
4.8 hours of tractor work, at 36 cents per hour	1.75
Other equipment	2.06
Interest	1.05
All other	0.29
Total growing	34.99
Harvesting:	
5.2 hours of labor	5.13
1.4 hours of tractor work	0.82
Threshing and combining	2.68
Other equipment	1.44
.5 pounds of twine	0.10
All other	0.81
Total harvesting	10.98
Storing and selling	1.51
Total cost per acre	47.48
Returns:	
22 bushels grain	50.59
0.3 tons straw	5.04
Total returns	55.63
Gain per acre	8.15
Average per bushel:	
Growing	1.61
Harvesting	0.50
Storing and selling	0.07
Total cost per bushel	2.18
Cost per bushel (straw deducted)	1.95
Value per bushel	2.32
Gain per bushel	0.37
Labor returns per acre	19.28
Returns per hour of labor, dollars	1.74

Summary, 1947
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
Cash crops							
Potatoes	10	32.8	231 bu.	$2.18	84	$3,499	$107
Cabbage	8	11.6	9.4 tons	3.07	97	2,467	212
Tomatoes, C.F.	8	15.2	9.0 tons	1.27	116	566	37
Peas, C.F.	4	10.5	2,899 lbs.	3.43	18	482	46
Beans, dry	7	18.6	15 bu.	1.72	24	413	22
Corn, C.F.	4	11.8	1.7 tons	0.45	16	-74	-6
Fruit							
Apples	18	46.7	220 bu.	1.49	116	2,741	59
Cherries	5	11.4	2,897 lbs.	1.82	131	1,356	119
Peaches	9	6.4	146 bu.	1.04	152	99	15
Pears	4	6.7	80 bu.	1.40	69	224	34
Grain							
Wheat	26	28.0	28 bu.	4.35	10	963	34
Corn for Grain	20	14.1	31 bu.	2.63	13	318	23
Mixed spring grain	7	14.5	28 bu.	0.49	11	-45	-3
Oats	15	16.2	33 bu.	1.46	9	85	5
Barley, spring	5	15.4	16 bu.	0.84	6	1	--
Rye	5	11.7	22 bu.	1.74	11	95	8
Hay							
Alfalfa	12	27.5	2.0 tons	1.12	10	72	3
Other hay	32	36.6	2.2 tons	1.05	8	75	2

Livestock Enterprises

Enterprise	Number of accounts	Average number of head per farm	Production per head	Returns per hour of labor	Hours of labor per head	Profit on enterprise
Dairy cows	26	26	9,352 lbs.	$1.66	115	$2,810
Hens	23	1,082	191 eggs	1.52	1.47	1,173
Raising chicks	21	1,863*	-----	0.36	0.27	-196
Incubation	3	**	**	4.14	1	1,593
Sheep	4	71	1.17 lambs	0.89	5.0	1

* Number of chicks started.

** The average number of eggs set per farm was 69,724 and the per cent hatch 65.

Farm Operating Statement, 1947

Items	Average per farm	Proportion of total receipts
	Dollars	Per cent
Cash receipts:		
Crops	14,375	45.6
Milk	5,295	16.8
Sale of livestock	2,224	7.0
Eggs	4,279	13.6
Poultry	1,856	5.9
Sale of purchased goods, miscellaneous	3,514	11.1
Total receipts	31,543	100.0
Cash expenses:		
Labor	5,362	17.0
Equipment (gasoline, oil, equipment bought)	3,651	11.6
Real estate (insurance, repairs)	2,258	7.2
Taxes	432	1.4
Crops (seed, fertilizer, threshing)	2,910	9.2
Livestock (feed, bedding, supplies, cows bg't)	7,313	23.2
Marketing (containers, commission, storage)	1,928	6.1
Goods bought for resale, miscellaneous	2,431	7.7
Total expenses	26,285	83.4
Difference (cash available for living, saving, and payment of interest)	5,258	16.6
Adjustments for non-cash receipts and expenses:		
Increase in farm capital	4,024	12.8
Value of unpaid family labor	-837	-2.6
Value of board furnished hired labor	-99	-0.3
Farm income (income for operator's labor and use of capital)	8,346	26.5
Interest on farm capital of $35,730 at 5%	2,479	7.9
Labor income (income for operator's year's work, comparable to wage of farm superintendent	5,867	18.6
Value of house rent and privileges of operator	1,596	5.1
Labor earnings (income for operator's year's work, comparable to wage of city worker)	7,463	23.7
Value of operator's time (what he would work for as farm superintendent)	1,941	6.2
Return on capital	6,405	20.3
Per cent return on capital	12.9	

Summary of Returns per Hour of Labor

Farm Enterprises	1914 to 1918	1919 to 1923	1924 to 1928	1929 to 1933	1934 to 1938	1939 to 1943	1944	1946	1947
	$	$	$	$	$	$	$	$	$
Livestock:									
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.17	1.55	1.66
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	0.89	1.27	1.52
Raising chicks	-	-	-	0.46	0.33	0.48	0.32	0.63	0.36
Incubation	-	-	-	-	1.91	2.96	5.37	6.18	4.14
Sheep	-	-	-	-0.73	0.06	0.42	-1.19	1.09	0.89
Fruit:									
Apples	-	0.79	0.79	0.45	0.45	0.85	1.90	2.66	1.49
Cherries	-	-	-	-	0.64	0.88	1.89	3.86	1.82
Peaches	-	-	-	-	0.54	0.56	1.91	1.13	1.04
Pears	-	-	-	-	0.36	1.24	1.32	1.54	1.40
Grain:									
Barley	0.03	-0.28	0.07	-0.34	0.07	-0.03	0.41	4.85	0.84
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	0.83	2.35	2.63
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.56	1.03	1.46
Mixed spring grains	-	-	-	-0.30	-0.03	0.36	0.96	1.53	0.49
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	1.88	4.33	4.35
Rye	-	-	-	-	-	-	-	-	1.74
Hay:									
Alfalfa	0.82	0.94	0.78	0.31	0.53	1.04	2.19	1.19	1.12
All other hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.33	0.97	1.05
Vegetables:									
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	0.38	3.04	1.72
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.32	0.14	3.07
Corn, sweet	-	-	-	-	0.42	0.49/	0.98/	2.20/	0.45/
Peas, canning-factory	-	-	-	0.21	0.16	0.92	2.68	4.04	3.43
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.46	2.00	2.18
Tomatoes, canning-factory	-	-	-	0.24*	0.41	0.67	0.84	3.02	1.27

* Less than five years.

/ Canning-factory sweet corn only.