

Average Enterprise
Costs and Returns
— from —
FARM COST ACCOUNTS
47 Farms -- 1948

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FOREWORD

Receipts and expenses for the Cost Account farms were higher in 1948 than in any previous year. Labor, equipment, feed, seed, fertilizer, and nearly all other costs were more than in 1947. The average labor cost per farm was \$106 more. Equipment cost \$685 more.

The returns for most farm products were high in 1948. Yields were good and prices were high. Livestock products brought higher prices than in 1947. Most cash crops were somewhat lower in price; exceptions were sweet corn and tomatoes. Fruit prices were about the same as in 1947.

The average labor income in 1946 was \$9,254; in 1947 it declined to \$5,867; and in 1948 it was \$6,676.

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

Forty-seven New York State farmers kept detailed farm cost accounts in co-operation with the Department of Agricultural Economics, Cornell University, during 1948.

The field work on these accounts was performed by David Nolan and Harold Vroman.

The closing of the books and the preparation of this report on results of the operation of the farms was done by the cost accounts staff consisting of: Helen Smith, Majorie Evans, Evalyn Skirpan, Onolee Conklin, and Virginia Williams. Additional assistance was received from Oneta Shipe, Ruth Weaver, Grace Bush, and Malfisa Paolangelì.

The project was under the supervision of A. J. Ashe and C. DelMar Kearl.

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PASTURE, 1948

1562 acres of regular pasture on 25 farms with Dairy Cows Accounts

	Average cost		Per cow equivalent
	Per farm dollars	Per acre dollars	
Cost of regular pasture*:			
Labor	40	0.64	
Horse	7	0.11	
Tractor	20	0.32	
Auto and truck	1	0.02	
Other equipment	13	0.22	
Manure	82	1.31	
Lime	51	0.81	
Fertilizer	22	0.36	
Seed and seeding	21	0.34	
Interest	96	1.51	
Taxes	37	0.59	
Fences	161	2.58	
Other	18	0.29	
Total cost of regular pasture	569	9.10	
Credits for hay cut, etc ...	21		
Net cost of regular pasture ..	548		15.04
Aftermath pasture	131		3.61
Annual crops pasture	72		1.99
Hired pasture	14		0.37
Total pas ture cost	765		21.01

* Includes permanent and rotated pasture.

Labor Force on Cost Account Farms
- 1948 -

	<u>Large farms</u>	<u>Middle- sized</u>	<u>Small farms</u>	<u>All farms</u>
Farms	16	15	15	46
Man equivalent				
Range	4.4 to 11.0	2.6 to 4.2	1.2 to 2.6	1.2 to 11.0
Average	6.8	3.3	1.9	4.1
Months of work performed by:				
Men hired by month or year:				
With privileges	21	10	1	11
With board	1	1	2	1
With wage only	4	1	2	3
Men hired by day or hour	36	8	2	16
Operator	12	12	12	12
Other unpaid	7	7	4	6
Total months	81	39	23	49

Cost of Labor, 1948
46 farms

Dollars per month

Hired by month or year

Men with privileges:

Wage	161
Value milk, wood, house, etc.....	39
Total	200
(High third, \$248; low third, \$132)	

Men boarding with farmer:

Wage	94
Value of board	38
Total	132
(High third, \$157; low third, \$89)	

Men living off farm:

Cash wage	177
(High third, \$225; low third, \$119)	

Hired by day or hour:

Average of 85 cents per hour, or \$199 per month, (high third, 102 cents or \$239; low third, 60 cents or \$140).

Farm operator:

His estimate of what he could get as superintendent of a similar farm, \$173 per month in cash and \$60 in privileges, or \$233 (high third, \$282; low third, \$184).

Members of family other than operator:

Average value \$198 (high third, \$289; low third, \$93).

Average cost of all types of farm labor:

Average of 90 cents per hour or \$204 per month (high third, \$228; low third, \$163).

Horses, 1948

45 horses on 16 farms*

Average per horse:	Dollars
Costs:	
623 pounds of grain, at \$3.82 per hundredweight	23.84
3.1 tons of hay, at \$15.21 per ton	47.16
Pastures and fences	16.47
Other feed and bedding	2.62
Total feed and bedding	90.09
71 hours of man labor, at 75 cents per hour	53.24
Depreciation	22.62
Buildings	10.44
Interest on average value of \$110 per horse	5.06
Shoeing	2.99
Veterinarian and medicine	0.29
All other	4.19
Total other than feed, bedding, and labor	45.59
Total cost to keep a horse	188.92
Credits:	
6.9 tons of manure, at \$1.06 per ton	7.34
Colts, fair premiums, and the like	0.49
Total credits	7.83
Net cost of horse work	181.09
Harness cost	8.88
Cost for the year, horse and harness	189.97
Hours of work per horse	386
Cost per hour, cents	49

* 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, 1948

86 tractors on 44 farms*

Average per tractor:	Dollars
849 gallons of fuel, at 17 cents per gallon	145.78
16 gallons of oil, at 79 cents per gallon	12.66
Grease and greasing	3.15
Farm labor	20.41
Insurance	2.48
Depreciation	27.84
Repairs	95.78
Tires	21.58
Interest on average value of \$807	38.74
Buildings	14.20
All other	9.54
Cost for the year	392.16

Hours of work per tractor	585
Cost per hour, dollars	0.67

* Thirty-seven farms had 1 tractor, 14 farms had 2 tractors, 3 farms had 3 tractors, and 3 farms had 4 tractors.

Trucks, 1948

71 trucks on 39 farms

Average per truck:	Dollars
429 gallons of fuel, at 20 cents per gallon	85.69
8 gallons of oil, at 83 cents per gallon	6.61
Grease and greasing	2.87
Farm labor	17.61
License	24.31
Insurance	35.65
Depreciation	50.82
Repairs	79.31
Tires	9.68
Interest on average value of \$593	25.86
Buildings	13.63
All other	5.26
Cost for the year	357.30

* Distance driven per truck, miles	4273
* Cost per mile, cents	8.9

* Based on 54 trucks with known mileage.

Dairy Cows, 1948

652 cows on 25 farms

Average per cow:	Dollars
Costs:	
3164 pounds of grain, at \$76.00 per ton	122.07
2.4 tons of hay, at \$18.48 per ton	44.34
Other dry feed	0.13
5.0 tons of silage, at \$7.32 per ton	36.58
Other succulent feed	0.83
Bedding	4.02
Pasture and fences	20.95
Total feed and bedding	228.92
117 hours of labor, at 76 cents per hour	89.22
Horse work, automobile, truck, tractor	5.56
Dairy equipment	8.65
Interest on \$183 value of cow	9.10
Buildings	9.64
Breeding costs	6.77
Veterinarian, medicine, disinfectants	5.26
Hired milk-hauling	10.89
Cow-testing association dues	3.03
Insurance	0.92
Registration and transfer fees	0.13
Light, water, power	5.01
Strainer cloths and other supplies	2.47
All other	4.21
Total other than feed, bedding, and labor..	71.64
Total cost	389.78
Returns:	
8789 pounds of milk sold	448.34
420 pounds of milk used on farm	21.27
Calves	26.58
9.9 tons of manure	9.91
Appreciation	8.21
Other	0.15
Total returns	514.46
Gain	124.68
Cost of producing 100 pounds of milk, dollars	3.75
Value of 100 pounds of milk, dollars	5.10
Return per hour of labor, dollars	1.83

Heifers, 1948

 185 mature-heifers equivalents on 22 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	\$37.75
597 pounds of whole milk, at \$5.05 per hundredweight..	30.15
2128 pounds of grain, at \$3.84 per hundredweight	81.77
2.7 tons of hay, at \$17.38 per ton	46.92
2.1 tons of silage, at \$6.31 per ton	13.25
Other feed	1.38
Pasture and fences	23.21
Bedding	5.64
Total feed and bedding	202.32
54 hours of labor, at 76 cents per hour	41.17
Horse hours and equipment	4.87
Buildings	15.72
Breeding fees	6.53
Veterinarian and medicine	0.83
Insurance	1.16
Registration and transfer fees	1.51
Lights, water	3.08
Interest	13.16
All other	2.36
Total other than calf, feed, bedding, and labor..	49.22
Total cost ;.....	330.46
By-products:	
11.1 tons of manure	11.27
Other returns	0.25
Total by-products	11.52
Net cost of raising a heifer to 27.5 months of age	318.94

* There were a total of 663 heifers of all ages on these farms for a part or all of the year. They were fed a total of 5094 heifer-months, which divided by 27.5, equals 185 mature-heifer equivalents.

keeping Dairy Bulls, 1948

17 bulls on 14 farms

Dollars

at \$78.23 per ton	55.19
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18.45 per ton	42.43
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at \$6.46 per ton	7.11
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7.79

r		3.19
---	-------	------

adding 115.71

t 75 cents per hour	88.77
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bull 14.81

22.41

..... 9.31

feed, bedding, and labor	46.53
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..... 251.01

at \$1.00 per ton	10.53
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..... 18,77

Total credits other than service fees 29.30

Service fees from neighbors	1.46
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Services charged to cows, 19.5 at \$7.58	147.90
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Services charged to heifers, 8.2 at \$8.82	72.35
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Total service credits 221.71

Total credits 251.01

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Hens, 1948

25,068 birds on 23 farms

Average per bird:	Dollars
Costs:	
59 pounds of grain, at \$3.71 per hundredweight	2.19
54 pounds of mash, at \$4.96 per hundredweight	2.68
Grit and shell	0.05
Total feed	4.92
1.4 hours of labor, at 85 cents per hour	1.19
Depreciation	0.94
Interest	0.09
Power and equipment	0.17
Buildings	0.36
Litter	0.07
Electricity	0.05
Containers	0.05
All other	0.07
Total other than feed and labor	1.80
Total cost	7.91
Returns:	
188 eggs per hen	9.09
98 pounds of manure	0.10
Total returns	9.19
Gain	1.28

Cost of producing a dozen eggs	0.51
Value per dozen eggs	0.59
Return per hour of labor	1.75
Labor return per bird	2.47

Raising Chicks, 1948

46,977 chicks started on 24 farms

Average per 100 chicks started: Dollars

Costs:

100 chicks started at 36 cents per chick	36.17
1445 pounds of mash, at \$4.92 per hundredweight	71.08
905 pounds of grain, at \$4.15 per hundredweight	37.58
Other feed	0.28

Total feed	108.94
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25 hours of labor, at 81 cents per hour	20.35
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Horse, automobile, truck costs	3.77
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Poultry equipment	4.80
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Litter	0.98
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Interest	3.40
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Fuel or heat	3.31
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Medicine and disinfectants	1.26
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Range and fences	0.74
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Buildings	2.04
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All other	1.52
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Cost other than chicks, feed, and labor	21.82
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Total cost	187.28
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Returns:

2.2 pullets sold at \$1.63 per bird	3.58
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16.0 meat birds sold or eaten, at \$1.58 per bird	25.35
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65.3 pullets for laying flock, at \$2.01 per bird	131.46
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1.6 breeding cockerels, at \$4.34 per bird	6.94
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14.9 birds died	
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Total value of birds	167.33
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822 pounds of manure	0.82
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Eggs laid on range	1.26
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Other returns	0.03
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Returns other than birds	2.11
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Total returns	169.44
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Loss	17.84
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Cost of raising a bird to maturity	2.33
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Value of mature bird	2.07
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Return per hour of labor	0.10
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Labor return per 100 chicks started	2.51
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Incubation, 1948

115,229 chicks hatched on 3 farms

Average per 100 chicks hatched: Dollars

Costs:

138 eggs, at 6.9 cents per egg	9.54
1.2 hours of labor, at 80 cents per hour	0.96
Fuel for incubator	0.34
Other cost of incubator	0.43
Chick boxes	0.20
Buildings	0.12
Automobile and truck	0.48
All other	0.73
Sexing	0.62

Total other than eggs and labor	2.97
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Total cost	13.47
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Returns:

87.0 chicks sold, at 20.6 cents per bird	17.96
6.5 chicks for own brooders, at 34.8 cents per bird	2.26

Total returns	20.22
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Gain	6.75
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Per cent hatched	72
Return per hour of labor, dollars	6.68
Labor return per 100 chicks hatched, dollars	7.71

Potatoes, 1948

295 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land	6.95
1.8 tons of manure, at \$2.74 per ton	4.93
1499 pounds of fertilizer, at \$52.00 per ton	39.00
Cover crop	7.74
26.5 bushels of seed, at \$2.05 per bushel	54.34
Spray and dust materials	15.27
21.8 hours of labor, at \$1.01 per hour	21.91
1.0 hours of horse work, at 62 cents per hour	0.62
9.8 hours of tractor work, at 69 cents per hour	6.79
Other equipment	11.51
Interest	1.75
All other	3.21
Total growing	174.02
Harvesting:	
48.2 hours of labor	51.59
Horse, tractor, and truck costs	4.92
Other equipment	10.62
All other	2.38
Total harvesting	69.51
Storing and selling:	
23.0 hours of labor	23.97
Horse, auto, and truck costs	2.95
Equipment	3.21
Buildings	10.58
Interest	2.75
All other	14.44
Total storing and selling	57.90
Total cost per acre	301.43
Total returns 326 bushels of potatoes	462.41
Net gain per acre	160.98
Cost per bushel to grow	0.53
Cost per bushel to harvest	0.21
Cost per bushel to store and sell	0.18
Total cost per bushel	0.92
Returns per bushel	1.42
Gain per bushel	0.50
Labor returns per acre	258.62
Returns per hour of labor	2.78

Cabbage, 1948

88 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land.....	7.02
2.8 tons of manure, at \$3.48 per ton	9.75
1196 pounds of fertilizer, at \$44.00 per ton	26.38
Seeds and plants	19.91
Spray and dust materials	4.67
45.4 hours of labor, at 88 cents per hour	39.76
9.7 hours of horse work, at 41 cents per hour	4.01
10.9 hours of tractor work, at 72 cents per hour	7.82
Other equipment	9.77
Interest	1.26
All other	9.47
Total growing	139.82
Harvesting:	
31.1 hours of labor	29.34
Horse, tractor, and truck cost	4.69
Other equipment cost	1.07
All other	0.69
Total harvesting costs	35.79
Storing and selling costs	21.06
Total cost per acre	196.67
Returns:	
11.4 tons of cabbage	189.38
Other	0.69
Total returns per acre	190.07
Loss per acre	6.60
Cost to grow a ton	12.28
Cost to harvest a ton	3.14
Cost to store and sell a ton	1.85
Total cost per ton	17.27
Net cost per ton	17.21
Return per ton	16.63
Loss per ton	0.58
Labor returns per acre	65.62
Returns per hour of labor	0.81

Canning-Factory Peas, 1948

66 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land	6.59
4.2 bushels of seed, at \$6.95 per bushel	29.20
320 pounds of fertilizer, at \$46.00 per ton	7.46
2.1 tons of manure, at \$2.82 per ton	5.92
5.6 hours of labor, at 96 cents per hour	5.40
0.8 hours of horse work, at 45 cents per hour	0.36
4.7 hours of tractor work, at 73 cents per hour	3.43
Other equipment	2.27
All Other	2.18
Total growing	62.81
Harvesting:	
9.2 hours of labor	9.55
Horse, tractor, truck cost	2.05
Other equipment cost	0.83
All other costs	0.10
Total harvesting	12.53
Storing and selling costs	5.89
Total cost per acre	81.23
Returns:	
1.1 tons peas	86.51
0.1 tons pea silage	0.30
Total returns	86.89
Net gain per acre	5.66
Cost to grow a ton	57.92
Cost to harvest a ton	11.55
Cost to store and sell a ton	5.43
Total cost per ton	74.90
Net cost per ton (value silage deducted)	74.56
Return per ton	79.77
Gain per ton	5.21
Labor returns per acre	20.60
Returns per hour of labor	1.39

Canning-Factory Tomatoes, 1948

141 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land	6.97
2.7 tons of manure, at \$3.89 per ton	10.50
1378 pounds of fertilizer, at \$40.60 per ton	28.11
Spray and dust	5.67
2765 plants, at \$9.46 per thousand	26.16
33.3 hours of labor, at 99 cents per hour	32.91
9.1 hours of horse work, at 40 cents per hour	3.62
9.1 hours of tractor work, at 87 cents per hour	7.96
Other equipment	8.80
Interest	1.30
All other	4.37
Total growing	136.37
Harvesting:	
74.6 hours of labor	74.92
Horse, tractor, and truck costs	4.38
Other equipment cost	1.44
All other	3.33
Total harvesting	84.07
Storing and selling cost	2.23
Total cost per acre	222.67
Returns:	
8.0 tons of tomatoes	244.04
Culls	0.59
Total returns	244.63
Net gain per acre	21.96
Cost to grow a ton	17.03
Cost to harvest a ton	10.50
Cost to store and sell a ton	0.28
Total cost per ton	27.81
Net cost per ton (culls deducted)	27.73
Returns per ton	30.47
Gain per ton	2.74
Labor returns per acre	129.77
Returns per hour of labor	1.20

Canning-Factory Corn, 1948

48 acres on 3 farms

Average per acre:	Dollars
Growing:	
Land	6.76
4.1 qts. of seed, at \$20.16 per bushel	2.59
337 pounds of fertilizer, at \$36.00 per ton	6.38
0.4 tons of manure, at \$3.05 per ton	1.22
10.4 hours of labor, at \$1.08 per hour	11.18
5.9 hours of tractor work, at 48 cents per hour	2.94
Other equipment	4.21
All other	1.03
Total growing	36.21
Harvesting costs	26.38
Storing and selling costs	3.92
Total cost per acre	66.51
Returns:	
3.1 tons sweet corn	105.31
0.8 tons of silage	2.27
Total returns per acre	107.58
Net gain per acre	41.07
Cost to grow a ton	11.70
Cost to harvest a ton	8.52
Cost to store and sell a ton	1.27
Total cost per ton	21.49
Net cost per ton (silage deducted)	20.75
Returns per ton	34.02
Gain per ton	13.27
Labor returns per acre	58.69
Returns per hour of labor	3.28

Dry Beans, 1948

129 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	4.80
1.4 tons of manure, at \$2.58 per ton	3.61
273 pounds of fertilizer, at \$42.00 per ton	5.90
1.3 bushels of seed, at \$8.02 per bushel	10.42
8.4 hours of labor, at 80 cents per hour	6.74
1.1 hours of horse work, at 69 cents per hour	0.76
6.3 hours of tractor work, at 70 cents per hour	4.38
Other equipment	2.43
Interest	0.43
All other	8.34
Total growing	47.81
Harvesting:	
11.7 hours of labor	9.57
Horse, tractor, truck	2.78
Other equipment	3.88
Threshing	4.76
All other	0.53
Total harvesting costs	21.52
Storing and selling	7.56
Total costs	76.89
Returns:	
18.4 bushels of beans	82.12
0.57 tons of bean straw	2.40
Total returns	84.52
Net gain per acre	7.63
Cost to grow a bushel	2.60
Cost to harvest a bushel	1.17
Cost to store and sell a bushel	0.42
Total cost per bushel	4.19
Net cost per bushel (straw deducted)	4.06
Value per bushel	4.47
Gain per bushel	0.41
Labor returns per acre	24.27
Returns per hour of labor	1.18

827 acres on 17 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	31.42
0.1 tons of manure, at \$2.40 per ton	0.24
99 pounds of nitrogenous fertilizer, at \$74.60 per ton	3.70
Other fertilizer	0.41
Spray and dust materials	36.63
45.8 hours of labor, at \$1.02 per hour	46.72
2.0 hours of horse work, at 76 cents per hour	1.52
7.0 hours of tractor work, at 72 cents per hour	5.06
Other equipment	18.75
Interest	3.14
All other	7.84
Total growing	155.43
Harvesting:	
51 hours of labor	51.47
Auto and truck	1.92
Other equipment	2.45
All other	2.12
Total harvesting	57.96
Storing and selling:	
Packages	48.98
Commission, hired packing, storage, transportation	26.74
Labor	11.56
Equipment	2.96
Building	1.14
All other	2.73
Total storing and selling	94.11
Total cost per acre	307.50
Returns:	
213 bushels of packable fruit	362.98
Ciders	4.36
Other returns	4.71
Total returns	372.05
Net gain per acre	64.55
Cost to grow a bushel	0.73
Cost to harvest a bushel	0.27
Cost to store and sell a bushel	0.44
Total cost per bushel	1.44
Net cost per bushel*	1.05
Total returns per bushel	1.74
Net returns per bushel*	1.35
Gain per bushel	0.30
Labor returns per acre	174.30
Returns per hour of labor	1.60

* 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.

Sour Cherries, 1948

45 acres on 4 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	16.59
0.3 tons of manure, at \$2.43 per ton	0.73
80 pounds of fertilizer, at \$79.00 per ton	3.16
Spray and dust materials	11.13
19.0 hours of labor, at \$1.08 per hour	20.53
0.6 hours of horse work, at 37 cents per hour	0.22
3.8 hours of tractor work, at \$1.02 per hour	3.87
Other equipment	10.73
Interest	1.28
All other	3.66
Total growing	71.90
Harvesting:	
118.3 hours of labor	111.22
Auto and truck	4.65
Other equipment	2.04
All other	2.45
Total harvesting	120.36
Total cost per acre:	192.26
Returns:	
3,524 pounds of cherries	369.69
Net gain per acre	177.43
	Cents
Cost per pound to grow	2.1
Cost per pound to harvest	3.4
Total cost per pound	5.5
Total returns per pound	10.5
Gain per pound	5.0
	Dollars
Labor returns per acre	309.18
Returns per hour of labor	2.25

Peaches, 1948

58 acres on 8 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	15.95
0.3 tons of manure, at \$5.22 per ton	1.74
77 pounds of fertilizer, at \$77.14 per ton	2.97
Spray and dust materials	13.48
66.7 hours of labor, at 96 cents per hour	63.72
1.5 hours of horse work, at 33 cents per hour	0.50
11.7 hours of tractor work, at 60 cents per hour	7.03
Other equipment	23.01
Interest	2.85
All other	3.02
Total growing	134.27
Harvesting:	
68.9 hours of labor	62.94
Auto and truck	2.66
Other equipment	7.55
All other	2.54
Total harvesting	75.69
Storing and selling:	
Packages	35.50
Commission, hired packing, storage, transportation ..	2.82
Labor	20.68
Equipment	3.11
All other	4.17
Total storing and selling	66.28
Total cost per acre	276.24
Returns:	
146 bushels of peaches	340.54
Other returns	6.63
Total returns	347.17
Net gain per acre	70.93
Cost to grow a bushel	0.92
Cost to harvest a bushel	0.52
Cost to store and sell a bushel	0.45
Total cost per bushel	1.89
Net cost per bushel*	1.58
Total returns per bushel	2.37
Net returns per bushel*	2.06
Gain per bushel	0.48
Labor returns per acre	218.26
Returns per hour of labor	1.39

* 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, 1948

31 acres on 5 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	18.33
104 pounds of fertilizer, at \$75.77 per ton	3.94
Spray and dust materials	14.49
22.4 hours of labor, at 89 cents per hour	19.87
0.03 hours of horse work, at \$1.00 per hour	0.03
3.0 hours of tractor work, at 87 cents per hour	2.60
Other equipment	9.10
Interest	1.41
All other	7.54
Total growing	77.31
Harvesting:	
19.4 hours of labor	17.40
Equipment	1.96
All other	1.70
Total harvesting	21.06
Storing and selling:	
Packages	8.56
Commission, hired packing, storage, transportation..	4.55
Labor	4.23
Equipment	4.01
All other	1.63
Total storing and selling	22.98
Total cost per acre	121.35
Returns:	
32 bushels of pears	105.80
Other returns	0.32
Total returns	106.12
Net loss per acre	15.23
Cost to grow a bushel	2.39
Cost to harvest a bushel	0.65
Cost to store and sell a bushel	0.71
Total cost per bushel	3.75
Net cost per bushel*	3.33
Total returns per bushel	3.28
Net returns per bushel*	2.86
Loss per bushel	0.47
Labor returns per acre	106.12
Returns per hour of labor	0.57

* 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.

Hay Other Than Alfalfa, 1948

1,162 acres on 30 farms

Average per acre:	Dollars
Growing:	
Land	5.10
2.7 tons of manure, at \$2.63 per ton	7.10
Share of seeding cost	3.45
Interest	0.68
All other	1.54
Total growing	17.87
Harvesting:	
7.4 hours of labor, at 81 cents per hour	6.03
1.8 hours of horse work, at 47 cents per hour	0.84
1.9 hours of tractor work, at 68 cents per hour	1.30
Equipment	4.72
All other	2.98
Total harvesting	15.87
Storing and selling	5.30
Total cost per acre	39.04
Returns:	
2.1 tons of hay	38.27
Value of aftermath pasture	2.69
Total returns	40.96
Net gain per acre	1.92
Cost to grow a ton	8.46
Cost to harvest a ton	7.52
Cost to store and sell a ton	2.52
Total cost per ton	18.50
Net cost per ton (value of pasture deducted)	17.23
Value per ton	18.14
Gain per ton	0.91
Labor returns per acre	8.02
Returns per hour of labor	1.07

Alfalfa, 1948

226 acres on 11 farms

Average per acre:	Dollars
Growing:	
Land	5.11
0.5 tons of manure, at \$2.90 per ton	1.45
Share of seeding cost	4.63
Interest	0.51
All other	0.53
Total growing	12.23
Harvesting:	
10.5 hours of labor, at 84 cents per hour	8.82
1.3 hours of horse work, at 30 cents per hour	0.39
4.1 hours of tractor use, at 55 cents per hour	2.24
Equipment	7.29
All other	5.32
Total harvesting	24.06
Storing and selling	6.51
Total cost per acre	42.80
Returns:	
2.3 tons of hay	43.22
Value of aftermath pasture	1.57
Total returns	44.79
Gain per acre	1.99
Cost to grow a ton	5.25
Cost to harvest a ton	10.33
Cost to store and sell a ton	2.80
Total cost per ton	18.38
Net cost per ton (Value of pasture deducted)	17.71
Value per ton	18.56
Gain per ton	0.85
Labor returns per acre	10.84
Returns per hour of labor	1.03

Grass Silage, 1948

88 acres on 4 farms

Average per acre:	Dollars
Growing:	
Land	5.41
2.8 tons of manure, at \$2.45 per ton	6.85
Seeding	2.52
0.2 hours of labor, at 75 cents per hour	0.15
0.2 hours of tractor work, at \$1.20 per hour	0.24
Other equipment	0.20
Interest	0.40
All other	0.76
Total growing	16.53
Harvesting:	
11.4 hours of labor, at 80 cents per hour	9.08
0.3 hours of horse labor, at 57 cents per hour	0.17
5.3 hours of tractor labor, at 96 cents per hour	5.08
Other equipment	8.47
All other	0.18
Total harvesting	22.98
Storing costs	5.36
Total cost per acre	44.87
Returns:	
7.5 tons of silage	40.52
Aftermath	4.35
Total returns	44.87
Cost to grow a ton	2.20
Cost to harvest a ton	3.06
Cost to store a ton	0.71
Total cost per ton	5.97
Net cost per ton (aftermath deducted)	5.39

Corn Silage, 1948

306 acres on 24 farms

Average per acre:	Dollars
Growing:	
Land	5.51
4.5 tons of manure, at \$2.77 per ton	12.46
320 pounds of fertilizer, at \$38.40 per ton	6.15
8.5 quarts of seed, at \$9.79 per bushel	2.61
9.6 hours of labor, at 79 cents per hour	7.57
4.0 hours of horse work, at 36 cents per hour	1.42
6.4 hours of tractor work, at 75 cents per hour	4.77
Other equipment	3.95
Interest	0.36
All other	0.84
Total growing	45.64
Harvesting:	
13.9 hours of labor	11.11
1.6 hours of horse labor	0.55
5.3 hours of tractor labor	3.78
Other equipment	9.00
All other	3.05
Total harvesting	27.49 ✓
Storing costs	7.09
Total cost per acre	80.22
Returns:	
10.2 tons of silage	79.94
0.1 bushels of shelled corn	0.28
Total returns	80.22
Cost to grow a ton	4.46
Cost to harvest a ton	2.69
Cost to store a ton	0.69
Total cost per ton	7.84
Net cost per ton (corn deducted)	7.81
Net returns per ton	7.81

Corn for Grain, 1948

276 acres on 18 farms

Average per acre:	Dollars
Growing:	
Land	5.61
3.0 tons of manure, at \$2.72 per ton	8.17
308 pounds of fertilizer, at \$46.40 per ton	7.16
6 quarts of seed, at \$9.81 per bushel	1.84
7.6 hours of labor, at 86 cents per hour	6.52
0.8 hours of horse work, at 56 cents per hour	0.45
6.5 hours of tractor work, at 61 cents per hour	3.97
Other equipment	3.50
Interest	0.34
All other	0.87
Total growing	38.43
Harvesting:	
4.9 hours of labor	4.25
2.7 hours of tractor work	1.60
Other equipment	3.14
Hired harvesting	2.45
Other costs	0.07
Total harvesting	11.51
Storing and selling	1.92
Total cost per acre	51.86
Returns:	
40 bushels of shelled corn	60.08
Value of stalks	0.54
Total returns	60.62
Net gain per acre	8.76
Cost to grow a bushel	0.96
Cost to harvest a bushel	0.29
Cost to store and sell a bushel	0.05
Total cost per bushel	1.30
Net cost per bushel (value stalks deducted)	1.29
Value per bushel	1.51
Gain per bushel	0.22
Labor returns per acre	19.53
Returns per hour of labor	1.56

Mixed Spring Grain, 1948

40 acres on 3 farms

Average per acre:	Dollars
Growing:	
Land	4.25
2.0 tons of manure, at \$2.48 per ton	4.97
281 pounds of fertilizer, at \$42.00 per ton	6.03
2.4 bushels of seed, at \$3.51 per bushel	8.42
3.9 hours of labor, at 77 cents per hour	3.02
3.3 hours of tractor work, at 49 cents per hour	1.63
Other equipment	5.43
Interest	0.40
All other	1.08
Total growing	35.23
Harvesting:	
3.9 hours of labor	3.04
1.9 hours of tractor work	1.08
Other equipment	3.74
0.8 pounds of twine	0.50
All other	0.06
Total harvesting	8.42
Storing and selling	1.30
Total cost per acre	44.95
Returns:	
22 bushels mixed spring grain	34.17
0.3 tons of straw	7.36
Total returns	41.53
Loss per acre	3.42
Cost to grow a bushel	1.57
Cost to harvest a bushel	0.37
Cost to store and sell a bushel	0.06
Total cost per bushel	2.00
Net cost per bushel (value straw deducted)	1.67
Value per bushel	1.52
Loss per bushel	0.15
Labor returns per acre	2.64
Labor returns per hour	0.34

Oats, 1948

398 acres on 24 farms

Average per acre:	Dollars
Growing:	
Land	5.58
2.7 tons of manure, at \$2.81 per ton	7.58
226 pounds of fertilizer, at \$44.60 per ton	5.04
1.7 bushels of seed, at \$2.56 per bushel	4.35
5.3 hours of labor, at 79 cents per hour	4.17
1.0 hours of horse work, at 57 cents per hour	0.57
4.0 hours of tractor work, at 74 cents per hour	2.97
Other equipment	2.72
Interest	0.41
All other	1.07
Total growing	34.46
Harvesting:	
4.5 hours of labor	3.43
0.4 hours of horse work	0.21
1.7 hours of tractor work	1.15
Other equipment	2.69
Threshing and combining	1.94
Other costs	1.06
Total harvesting	10.48
Storing and selling costs	2.69
Total costs	47.63
Returns:	
41 bushels of oats	36.79
0.4 tons of oat straw	5.00
Total returns	41.79
Net loss per acre	5.84
Cost to grow a bushel	0.84
Cost to harvest a bushel	0.25
Cost to store and sell a bushel	0.07
Total cost per bushel	1.16
Net cost per bushel (value straw deducted)	1.04
Value per bushel	0.90
Loss per bushel	0.14
Labor returns per acre	1.78
Returns per hour of labor	0.18

Barley, 1948

52 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land	3.57
1.7 tons of manure, at \$2.64 per ton	4.49
264 pounds of fertilizer, at \$48.00 per ton	6.39
2.0 bushels of seed, at \$2.91 per bushel	5.82
4.5 hours of labor, at \$1.01 per hour	4.55
4.0 hours of tractor work, at 55 cents per hour	2.21
Other equipment	1.36
Interest	0.34
All other	1.83
Total growing	30.56
Harvesting:	
3.0 hours of labor	3.01
1.2 hours of tractor work	0.60
Other equipment	1.40
Threshing and combining	3.05
Total harvesting	8.06
Storing and selling	0.88
Total cost per acre	39.50
Returns:	
17 bushels of barley	18.52
0.3 tons of straw	3.44
Total returns	21.96
Loss per acre	17.54
Cost to grow a bushel	1.77
Cost to harvest a bushel	0.47
Cost to store and sell a bushel	0.05
Total cost per bushel	2.29
Net cost per bushel (value straw deducted)	2.09
Value per bushel	1.07
Loss per bushel	1.02
Labor returns per acre	-9.98
Returns per hour of labor	-1.33

Wheat, 1948

697 acres on 28 farms

Average per acre:	Dollars
Growing:	
Land	6.53
1.1 tons of manure, at \$2.85 per ton	3.14
349 pounds of fertilizer, at \$39.20 per ton	6.85
2.0 bushels of seed, at \$2.67 per bushel	5.34
4.8 hours of labor, at 88 cents per hour	4.20
0.3 hours of horse work, at 57 cents per hour	0.17
4.3 hours of tractor work, at 61 cents per hour	2.64
Other equipment	1.85
Interest	0.94
All other	0.81
Total growing	32.47
Harvesting:	
4.4 hours of labor	3.99
0.1 hours of horse work	0.07
1.7 hours of tractor work	1.11
Threshing and combining	1.59
Other equipment	2.72
0.2 pounds of twine	0.09
All other	1.15
Total harvesting	10.72
Storing and selling	2.94
Total cost per acre	46.13
Returns:	
28 bushels of wheat	56.99
0.5 tons of straw	4.52
Total returns	61.51
Net gain per acre	15.38
Cost to grow a bushel	1.18
Cost to harvest a bushel	0.39
Cost to store and sell a bushel	0.11
Total cost per bushel	1.68
Net cost per bushel (value straw deducted)	1.51
Value per bushel	2.07
Gain per bushel	0.56
Labor returns per acre	23.61
Labor returns per hour	2.56

Rye, 1948

38 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	7.18
0.6 tons of manure, at \$4.13 per ton	2.48
100 pounds of fertilizer, at \$37.40 per ton	1.87
2.8 bushels of seed, at \$2.75 per bushel	7.70
2.9 hours of labor, at 97 cents per hour	2.80
2.3 hours of tractor work, at 63 cents per hour	1.45
Other equipment	1.24
Interest	0.29
All other	1.03
Total growing	26.04
Harvesting:	
6.4 hours of labor	6.20
2.1 hours of tractor work	1.58
Threshing and combining	2.22
Other equipment	4.01
1.5 pounds of twine	1.79
All other	1.59
Total harvesting	17.39
Storing and selling	2.32
Total cost per acre	45.75
Returns:	
20 bushels of grain	36.28
0.6 tons of straw	12.03
Total returns	48.31
Gain per acre	2.56
Average per bushel:	
Growing	1.29
Harvesting	0.86
Storing and selling	0.11
Total cost per bushel	2.26
Net cost per bushel (straw deducted)	1.66
Value per bushel	1.79
Gain per bushel	0.13
Labor returns per acre	11.56
Returns per hour of labor	1.24

Summary, 1948
Crop Enterprises

Crop	Number of accounts	Average acres per farm	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on enterprise	Profit per acre
<u>Cash crops</u>							
Potatoes	10	29.5	326 bu.	\$2.78	93	\$4,744	\$161
Cabbage	7	12.5	11.4 tons	0.81	81	-83	-7
Tomatoes, C.F.	6	23.6	8.0 tons	1.20	108	517	22
Peas, C.F.	6	11.1	2165 lbs	1.39	15	63	6
Beans, dry	7	18.5	18 bu.	1.18	20	141	8
Corn, C.F.	3	15.8	3.1 tons	3.28	18	650	41
<u>Fruit</u>							
Apples	17	48.7	213 bu.	1.60	109	3,141	65
Sour cherries	4	11.3	3524 lbs	2.25	137	2,005	177
Peaches	8	7.2	146 bu.	1.39	157	510	71
Pears	5	6.2	32 bu.	0.57	46	-95	-15
<u>Grain</u>							
Wheat	28	24.9	28 bu.	2.56	9	383	15
Corn for Grain	18	15.3	40 bu.	1.56	12	134	9
Mixed spring grain	3	13.3	22 bu.	0.34	8	-45	-3
Oats	24	16.6	41 bu.	0.18	10	-97	-6
Barley	6	8.7	17 bu.	-1.33	7	-152	-18
Rye	5	7.6	20 bu.	1.24	9	19	3
<u>Hay</u>							
Alfalfa	11	20.5	2.3 tons	1.03	10	41	2
Other hay	31	37.5	2.1 tons	1.07	7	72	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	25	26	9209 lbs.	1.83	117	3,252
Hens	23	1,090	188 eggs	1.75	1.4	1,395
Raising chicks	24	1,957*	--	0.10	25**	-349
Incubation	3	***	***	6.68	1.2**	2,594

* Number of chicks started.

** Per 100.

*** The average number of eggs set per farm was 53,050 and the per cent hatch 72.

Summary of Returns per Hour of Labor

	1914	1919	1924	1929	1934	1939	1944		
Farm Enterprises	to	to	to	to	to	to	to	1947	1948
	1918	1923	1928	1933	1938	1943	1948		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>									
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.66	1.83
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.52	1.75
Raising chicks	-	-	-	0.46	0.33	0.48	0.44	0.36	0.10
Incubation	-	-	-	-	1.91	2.96	5.91	4.14	6.68
<u>Fruit:</u>									
Apples	-	0.79	0.79	0.45	0.45	0.85	1.60	1.55	1.60
Cherries	-	-	-	-	0.64	0.88	2.32	1.82	2.25
Peaches	-	-	-	-	0.54	0.56	1.57	1.04	1.39
Pears	-	-	-	-	0.36	1.24	0.98	1.40	0.57
<u>Grain:</u>									
Barley	0.03	-0.28	0.07	-0.34	0.07	-0.03	1.15	0.84	-1.33
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	2.63	1.56
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.76	1.46	0.18
Mixed spring grains	-	-	-	-0.30	-0.03	0.36	0.90	0.49	0.34
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	4.35	2.56
Rye	-	-	-	-	-	-	-	1.74	1.24
<u>Hay:</u>									
Alfalfa	0.82	0.94	0.78	0.31	0.53	1.04	1.50	1.12	1.03
All other hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	1.05	1.07
<u>Vegetables:</u>									
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	1.51	1.72	1.18
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.15	3.07	0.81
Corn, sweet	-	-	-	-	0.42	0.49	1.73	0.45	3.28
Peas, canning-factory	-	-	-	0.21	0.16	0.92	2.95	3.43	1.39
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	2.18	2.78
Tomatoes, C.F.	-	-	-	0.24*	0.41	0.67	1.56	1.27	1.20

* Less than five years.

/ Canning-factory sweet corn only.

these farms are not

Farm Operating Statement, 1948

Items	Average	Proportion of
	per farm <u>Dollars</u>	total receipts <u>Per cent</u>
Cash receipts:		
Crops	15,033	40.9
Milk	6,287	17.1
Sale of livestock	2,502	6.8
Eggs	4,694	12.8
Poultry	1,488	4.0
Sale of purchased goods, miscellaneous	6,742	18.4
Total receipts	36,746	100.0
Cash expenses:		
Labor	5,468	14.9
Equipment (gasoline, oil, equipment bought)	4,336	11.8
Real estate (insurance, repairs)	3,518	9.6
Taxes	500	1.4
Crops (seed, fertilizer, threshing)	3,211	8.7
Livestock (feed, bedding, supplies, cows bg't)	7,181	19.5
Marketing (containers, commission, storage)	1,458	4.0
Goods bought for resale, miscellaneous	3,400	9.2
Total expenses	29,072	79.1
Difference (cash available for living, saving, and payment of interest)	7,674	20.9
Adjustments for non-cash receipts and expenses:		
Increase in farm capital	2,824	7.7
Value of unpaid family labor	-1,015	-2.8
Value of board furnished hired labor	-77	-0.2
Farm income (income for operator's labor and use of capital)	9,406	25.6
Interest on farm capital of \$54,598 at 5% ..	2,730	7.4
Labor income (income for operator's year's work, comparable to wage of farm superintendent)	6,676	18.2
Value of house rent and privileges of operator	687	1.8
Labor earnings (income for operator's year's work, comparable to wages of city worker)	7,363	20.0
Value of operator's time (what he would work for as farm superintendent)	2,076	5.6
Return on capital	7,330	20.0
Per cent return on capital	13.4	