

Average Enterprise  
Costs and Returns  
*—from—*  
**FARM COST ACCOUNTS**  
**48 Farms -- 1950**

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## CONTENTS

	Page
Introduction	1
<b>Labor:</b>	
Labor force on Cost Account farms	4
Cost of labor	5
<b>Farm power:</b>	
Tractors	6
Trucks	6
Horses	7
<b>Livestock:</b>	
Dairy cows	8
Heifers	9
Dairy bulls	10
Hens	11
Chicks	12
<b>Cash crops:</b>	
Potatoes	13
Cabbage	14
Canning factory peas	15
Canning factory tomatoes	16
Canning factory corn	17
Dry beans	18
<b>Fruits:</b>	
Apples	19
Cherries	20
Peaches	21
Pears	22
<b>Pasture, hay, and silage:</b>	
Pasture	23
Hay	24
Grass silage	25
Corn silage	26
<b>Grain:</b>	
Corn	27
Oats	28
Barley	29
Wheat	30
Summary of Cost Account enterprises	31
Returns per hour of labor in other years	32
Farm operating statement, 1950	33

**AVERAGE ENTERPRISE COSTS AND RETURNS  
FOR FARM COST ACCOUNTS, 1950\***

For the Cost Account year 1950, there were 48 New York State farmers who kept detailed records on their businesses in cooperation with the Department of Agricultural Economics, Cornell University.

The Cost Accounts were kept on an enterprise basis and provide information as to the quantities of seed, labor, fertilizer, etc. that are used. They also show the amount and relative importance of the items of cost which make up the total. This report includes information on costs, returns, and profits for principal enterprises on the farms studied.

The field work on these accounts was performed by James Holderness and C. DelMar Kearn. The closing of the books and the preparation of this report on results of the operation of the farms was done by the Cost Account staff consisting of: Helen Smith, Marjorie Evans, Oneta Shipe, Virginia Williams, Edith Slights, and Gloria Howell.

**THE ECONOMIC SITUATION IN 1950\***

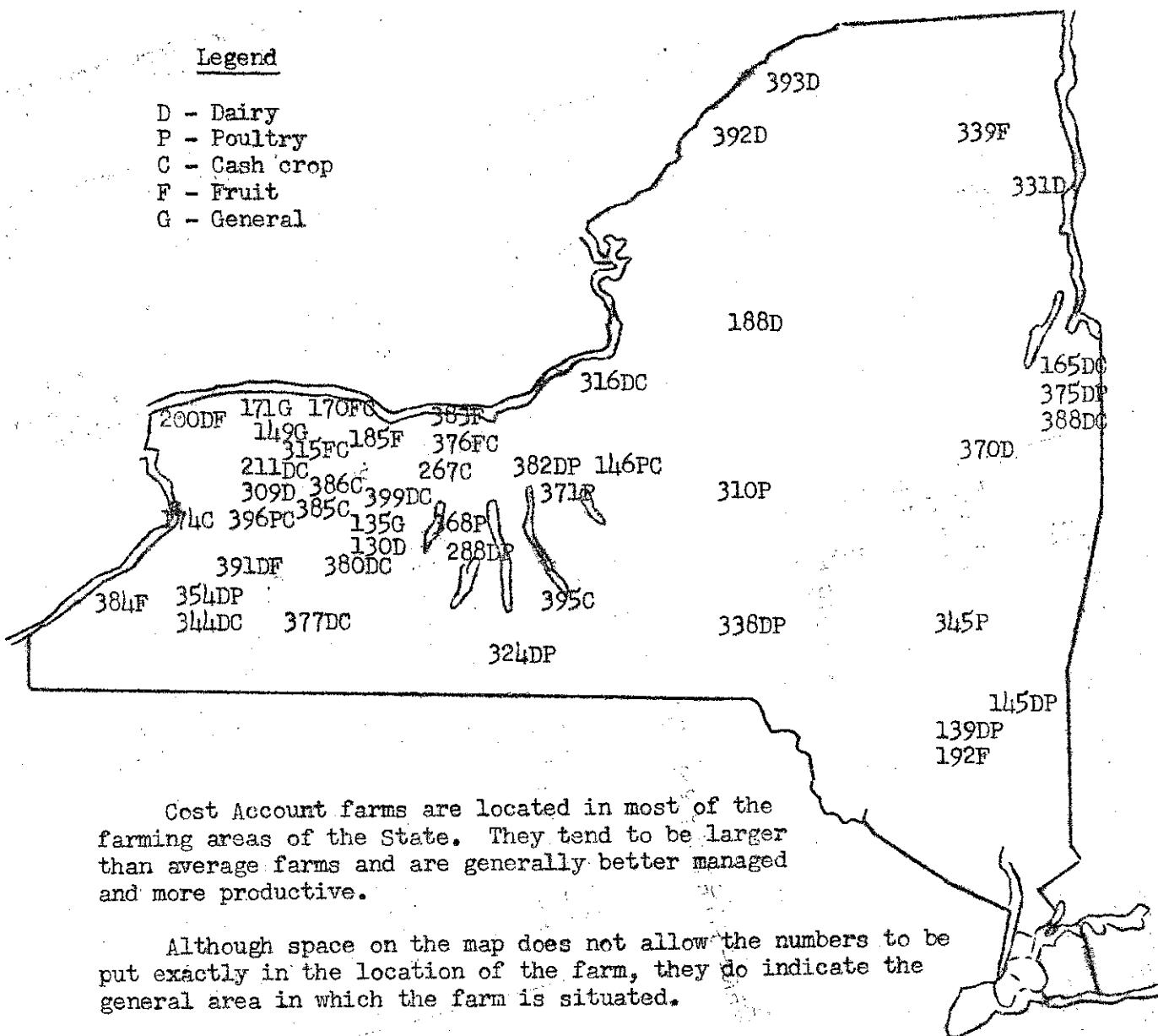
The 1950 crop year turned out to be a fairly good year. Farm prices, which had been declining since the peak 1948 year, continued downward during the early part of 1950, but recovered enough during the last few months to make most crop and livestock enterprises profitable.

Year	New York farm prices	Prices of articles farmers buy	Earnings of factory workers
1935-39	106	125	210
1948	278	259	485
1949	244	250	496
1950			
Jan.	215	248	497
Feb.	216	248	499
Mar.	222	250	498
Apr.	222	251	493
May	235	254	499
June	233	255	505
July	238	256	511
Aug.	233	258	526
Sept.	241	260	514
Oct.	241	261	532
Nov.	246	263	535
Dec.	246	265	548
1951			
Jan.	258	272	554
Feb.	265	276	555
Mar.	262	280	556
Apr.	259	283	553

The farmers, however, were not in nearly as favorable a position as non-farm workers. Earnings of factory workers showed little tendency for a post-war decline, were high throughout the period and increased about as much as farm prices during the latter part of the year.

\*The indexes for New York farm prices, prices of articles farmers buy and earnings of factory workers are on a pre-World War I base.

## LOCATION OF FARMS



Cost Account farms are located in most of the farming areas of the State. They tend to be larger than average farms and are generally better managed and more productive.

Although space on the map does not allow the numbers to be put exactly in the location of the farm, they do indicate the general area in which the farm is situated.

The type of farm is indicated by the letters which follow the farm number. The combinations of letters indicate that there were two major types of enterprises on the farm. General type farms include those with a number of different types of enterprises, none of which are important enough to warrant classifying the farm by a type of enterprise.

## YIELDS FOR CROPS AND LIVESTOCK

Better farming methods, more fertilizer, better feeding, new varieties, more intensive operation, and favorable weather have caused yields for crops and livestock to be high in recent years.

Item	New York State*		Cost Accounts	
	1936-40	1946-50	1950	1950
Hay	1.3	1.5	1.6	2.0
Corn silage	8.9	9.6	10.0	9.0
Corn grain	34	41	45	53
Wheat	24	27	28	31
Oats	30	36	43	47
Barley	25	30	34	35
Dry beans	14.0	18.8	16.2	20.1
C.F. peas	1345	2114	1520	1909
C.F. tomatoes	7.6	7.6	9.0	11.1
Potatoes	130	257	313	417
Cabbage	9.7	12.0	17.5	6.0
C.F. corn	2.2**	2.6**	3.4***	2.9***
Cows	5628	6242	6600	9900
Hens	154	183	186	190

\* BAE Reports. \*\* Unhusked. \*\*\* Husked.

Milk production per cow on Cost Account Farms is considerably above the average for the State. Production rates for hens are slightly above the State average.

## WEATHER CONDITIONS AT FIVE NEW YORK STATIONS, 1950\*

Station	Length of growing season**	May 1-Sept. 30 average		Annual total	
		Tempera-ture	Precip-itation	Precip-itation	Departure from normal
	days	degrees	inches	inches	inches
Batavia	159	62.5	15.3	35.8	+ 4.2
Ithaca	155	62.4	18.6	40.0	+ 6.9
Ogdensburg	154	62.8	10.4	--	--
Poughkeepsie	193	66.1	16.0	35.7	- 3.5
Schenectady	161	63.9	17.1	37.1	+ 2.3
New York State		62.8	16.9	40.7	+ 1.4
Normal		64.0	18.3	39.3	

\* Weather Bureau, U. S. Department of Commerce, Annual Summary, 1950.

\*\*Number of days between first and last frost.

For most areas of New York State, summer temperatures and precipitation were below normal. Total annual precipitation, however, was 1.4 inches above normal for the State. Cool temperatures generally made it a good "oat" year. Severe wind and rain storms late in November caused considerable damage to fruits and vegetables grown in Delaware and Ulster Counties, and the Genesee River Valley.

Labor Force on Cost Account Farms  
- 1950 -

	<u>Large farms</u>	<u>Middle-sized</u>	<u>Small farms</u>	<u>All farms</u>
Farms	16	16	16	48
Man equivalent				
Range	4.4 to 14.2	2.3 to 4.1	1.1 to 2.3	1.1 to 14.2
Average	7.5	3.2	1.7	4.1
Months of work performed by:				
Men hired by month or year:				
With privileges	16	14	1	10
With board	0	2	3	2
With wage only	9	2	0	4
Men hired by day or hour	45	4	2	17
Operator	12	12	12	12
Other unpaid	8	5	2	5
Total months	90	39	20	50

## Cost of Labor, 1950

48 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage .....	177
Value milk, wood, house, etc. ....	40
Total .....	217
(High third, \$305; low third, \$162)	
Men boarding with farmer:	
Wage .....	104
Value of board .....	50
Total .....	154
(High third, \$199; low third, \$106)	
Men living off farm:	
Cash wage .....	188
(High third, \$225; low third, \$98)	
Hired by day or hour:	
Average of 87 cents per hour, or \$204 per month (high third, 117 cents or \$274; low third, 59 cents or \$138).	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$225 per month in cash and \$64 in privileges, or \$289 (high third, \$369; low third, \$223).	
Members of family other than operator:	
Average value \$273 (high third, \$374; low third, \$157).	
Average cost of all types of farm labor:	
Average of 98 cents per hour or \$231 per month (high third, \$267; low third, \$188).	

## Tractors, 1950

108 tractors on 47 farms\*

Average per tractor:	Dollars
765 gallons of fuel, at 18 cents per gallon .....	135.19
Oil, grease, and greasing .....	13.06
Farm labor .....	18.15
Insurance .....	3.62
Depreciation .....	88.48
Repairs .....	61.84
Tires .....	23.53
Interest .....	48.11
Buildings .....	11.35
All other .....	7.10
Cost for the year .....	410.43

Hours of work per tractor .....	547
Cost per hour, dollars .....	0.75

\*Nine farms had 1 tractor, 22 farms had 2 tractors, 11 farms had 3 tractors, 4 farms had 4 tractors, and 1 farm had 6 tractors.

## Trucks, 1950

71 trucks on 39 farms

Average per truck:	Dollars
452 gallons of fuel, at 21 cents per gallon .....	93.80
Oil, grease, and greasing .....	8.45
Farm labor .....	17.10
License .....	28.42
Insurance .....	37.87
Depreciation .....	106.66
Repairs .....	95.02
Tires .....	29.27
Interest .....	38.35
Buildings .....	21.23
All other .....	4.69
Cost for the year .....	480.86

Distance driven per truck, miles*.....	4,042
Cost per mile, cents* .....	13.0

\*Based on 49 trucks with known mileage.

## Horses, 1950

17 horses on 7 farms\*

Average per horse:	Dollars
Costs:	
434 pounds of grain, at \$3.15 per hundredweight .....	13.65
3.1 tons of hay, at \$20.44 per ton .....	63.35
Pasture and fences .....	9.10
Other feed and bedding .....	6.95
Total feed and bedding .....	93.05
79 hours of man labor, at 68 cents per hour .....	53.65
Depreciation .....	14.07
Buildings .....	7.13
Interest on average value of \$84 per horse .....	3.83
Shoeing .....	3.83
Veterinarian and medicine .....	0.42
All other .....	3.90
Total other than feed, bedding, and labor .....	33.18
Total cost to keep a horse .....	179.88
Credits:	
4.4 tons of manure, at \$1.08 per ton .....	4.73
Total credits .....	4.73
Net cost of horse work .....	175.15
Harness cost .....	7.19
Cost for the year, horse and harness .....	182.34
Hours of work per horse .....	525
Cost per hour, cents .....	35

\*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.

## Dairy Cows, 1950

776 cows on 28 farms

Average per cow:	Dollars
Costs:	
3,145 pounds of grain, at \$63.92 per ton .....	100.52
2.3 tons of hay, at \$21.16 per ton .....	48.66
Other feed .....	0.24
4.7 tons of silage, at \$8.10 per ton .....	38.07
Other succulent feed .....	1.56
Bedding .....	5.78
Pasture and fences .....	27.24
Total feed and bedding .....	222.07
115 hours of labor, at 87 cents per hour .....	99.62
Horse work, automobile, truck, tractor .....	5.98
Dairy equipment .....	8.67
Interest on \$240 value of cow .....	11.68
Buildings .....	12.60
Breeding costs .....	5.88
Veterinarian, medicine, disinfectants .....	7.23
Hired milk-hauling .....	14.36
Cow-testing association dues .....	3.22
Insurance .....	0.68
Registration and transfer fees .....	0.37
Light, water, power .....	5.87
Strainer cloths and other supplies .....	2.55
All other .....	5.14
Total other than feed, bedding, and labor .....	84.23
Total cost .....	405.92
Returns:	
9,522 pounds of milk sold .....	404.35
400 pounds of milk used on farm.....	17.79
Calves .....	31.78
10.4 tons of manure .....	13.65
Appreciation .....	26.26
Total returns .....	493.83
Gain .....	87.91
Cost of producing 100 pounds of milk, dollars .....	3.37
Value of 100 pounds of milk, dollars .....	4.25
Return per hour of labor, dollars .....	1.62

## Heifers, 1950

## 237 mature-heifers equivalents on 27 farms\*

Average per heifer raised to 27.5 months:	Dollars
<b>Costs:</b>	
Value of calf at birth .....	44.54
507 pounds of whole milk, at \$4.35 per hundredweight .....	22.04
1,896 pounds of grain, at \$3.47 per hundredweight .....	65.77
2.4 tons of hay, at \$20.38 per ton .....	48.90
1.8 tons of silage, at \$7.79 per ton .....	14.02
Other feed .....	2.73
Pasture and fences .....	24.50
Bedding .....	8.28
Total feed and bedding .....	186.24
48 hours of labor, at 84 cents per hour .....	40.21
Horse hours and equipment .....	5.64
Buildings .....	16.02
Breeding fees .....	6.09
Veterinarian and medicine .....	0.61
Insurance .....	0.68
Registration and transfer fees .....	1.14
Lights, water .....	2.79
Interest .....	14.57
All other .....	1.82
Total other than calf, feed, bedding, and labor .....	49.36
<b>Total cost .....</b>	<b>320.35</b>
<b>By-products:</b>	
9.2 tons of manure .....	11.48
<b>Net cost of raising a heifer to 27.5 months of age .....</b>	<b>308.87</b>

\* There were a total of 811 heifers of all ages on these farms for a part or all of the year. They were fed a total of 6515 heifer-months, which divided by 27.5, equals 237 mature-heifer equivalents.

## Cost of Keeping Dairy Bulls, 1950

27 bulls on 19 farms

Average per bull:	Dollars
Costs:	
760 pounds of grain, at \$69.63 per ton .....	26.46
2.1 tons of hay, at \$20.91 per ton .....	43.91
0.8 tons of silage, at \$6.44 per ton .....	5.15
Other feed and bedding .....	5.14
Pasture, fences, water .....	3.32
Total feed and bedding .....	83.98
65 hours of labor, at 79 cents per hour .....	51.46
Interest on value of bull .....	14.31
Buildings .....	12.96
All other .....	9.66
Total other than feed, bedding, and labor .....	36.93
Total cost .....	172.37
Credits:	
5.0 tons of manure, at \$1.27 per ton .....	6.35
Appreciation .....	49.71
Total credits other than service fees .....	56.06
Service fees from neighbors .....	0.98
Services charged to cows, 14.1 at \$6.09 .....	85.84
Services charged to heifers, 4.1 at \$7.19 .....	29.49
Total service credits .....	116.31
Total credits .....	172.37

## Hens, 1950

30,372 birds on 22 farms

Average per bird:	Dollars
Costs:	
47 pounds of grain, at \$3.43 per hundredweight .....	1.61
62 pounds of mash, at \$4.19 per hundredweight .....	2.60
Grit and shell .....	0.04
Other feed .....	0.01
Total feed .....	4.26
1.2 hours of labor, at 95 cents per hour .....	1.14
Depreciation .....	1.04
Interest .....	0.09
Power and equipment .....	0.18
Buildings .....	0.29
Litter .....	0.06
Electricity .....	0.05
Containers .....	0.06
All other .....	0.09
Total other than feed and labor .....	1.86
Total cost .....	7.26
Returns:	
190 eggs per hen .....	7.39
78 pounds of manure .....	0.06
Total returns .....	7.45
Gain .....	0.19
Cost of producing a dozen eggs .....	0.46
Value per dozen eggs .....	0.47
Return per hour of labor .....	1.09
Labor return per bird .....	1.33

## Raising Chicks, 1950

39,279 chicks started on 20 farms

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 36 cents per chick .....	35.68
1,535 pounds of mash, at \$4.33 per hundredweight .....	66.46
981 pounds of grain, at \$3.16 per hundredweight .....	31.02
Other feed .....	0.22
Total feed .....	97.70
25 hours of labor at 93 cents per hour .....	23.23
Horse, automobile, truck, tractor costs .....	4.28
Poultry equipment .....	6.18
Litter .....	1.15
Interest .....	3.40
Coal, electricity, etc. ....	4.22
Medicine and disinfectants .....	1.47
Range and fences .....	1.30
Buildings .....	1.93
All other .....	0.67
Cost other than chicks, feed, and labor .....	24.60
Total cost .....	181.21
Returns:	
0.3 pullets sold .....	0.33
10.0 meat birds sold or eaten, at \$1.22 per bird .....	12.18
72.7 pullets for laying flock, at \$2.11 per bird .....	153.57
2.2 breeding cockerels .....	9.83
14.8 birds died .....	
Total value of birds .....	175.91
530 pounds of manure .....	0.47
Eggs laid on range .....	2.54
Returns other than birds .....	3.01
Total returns .....	178.92
Loss .....	2.29
Cost of raising a bird to maturity .....	2.21
Value of mature bird .....	2.18
Return per hour of labor .....	0.85
Labor return per 100 chicks started .....	20.93

## Potatoes, 1950

197 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land .....	7.10
2.2 tons of manure, at \$2.81 per ton .....	6.18
1777 pounds of fertilizer, at \$48.70 per ton .....	43.27
Cover crop .....	7.11
26.9 bushels of seed, at \$1.57 per bushel .....	42.24
Spray and dust materials .....	11.25
Hired spraying .....	4.64
21.0 hours of labor, at \$1.00 per hour .....	20.99
10.3 hours of tractor work, at 76 cents per hour .....	7.82
Other equipment .....	14.52
Interest .....	1.69
All other .....	2.18
Total growing .....	168.99
Harvesting:	
61.2 hours of labor .....	69.01
Tractor, truck and auto costs .....	7.11
Other equipment .....	14.11
All other .....	1.79
Total harvesting .....	92.02
Storing and selling:	
29.7 hours of labor .....	30.37
Auto and truck costs .....	4.56
Equipment .....	6.01
Buildings .....	10.97
Interest .....	2.38
All other .....	12.75
Total storing and selling .....	67.04
Total cost per acre .....	328.05
Total returns 417 bushels of potatoes .....	299.80
Net loss per acre .....	28.25
Cost per bushel to grow .....	0.41
Cost per bushel to harvest .....	0.22
Cost per bushel to store and sell .....	0.16
Total cost per bushel .....	0.79
Returns per bushel .....	0.72
Loss per bushel .....	0.07
Labor returns per acre .....	92.12
Returns per hour of labor .....	0.82

## Cabbage, 1950

89 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land .....	5.33
1.3 tons of manure, at \$3.54 per ton .....	4.60
1,281 pounds of fertilizer, at \$45.74 per ton .....	29.30
Seeds and plants .....	11.46
Spray and dust materials .....	1.08
35.1 hours of labor, at 91 cents per hour .....	31.99
3.1 hours of horse work, at 32 cents per hour .....	1.00
10.1 hours of tractor work, at 82 cents per hour .....	8.26
Other equipment (including auto and truck) .....	7.88
Interest .....	0.99
All other .....	3.47
Total growing .....	105.36
Harvesting:	
24.0 hours of labor .....	19.10
Horse, tractor, and truck cost .....	2.78
Other equipment cost .....	0.04
All other .....	0.08
Total harvesting costs .....	22.00
Storing and selling costs .....	13.53
Total cost per acre .....	140.89
Returns:	
6.0 tons of cabbage* .....	85.61
Other .....	1.13
Total returns per acre .....	86.74
Net loss per acre .....	54.15
Cost to grow a ton .....	17.65
Cost to harvest a ton .....	3.69
Cost to store and sell a ton .....	2.26
Total cost per ton .....	23.60
Net cost per ton .....	23.41
Return per ton .....	14.34
Loss per ton .....	9.07
Labor returns per acre .....	5.42
Returns per hour of labor .....	0.08

\*Because of low fall prices, not all cabbage was harvested.

## Canning Factory Peas, 1950

115 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land .....	14.31
4.3 bushels of seed, at \$7.37 per bushel .....	31.69
493 pounds of fertilizer, at \$52.53 per ton .....	12.95
1.4 tons of manure, at \$2.57 per ton .....	3.60
5.3 hours of labor, at \$1.01 per hour .....	5.33
4.4 hours of tractor work at 8½ cents per hour .....	3.70
Other equipment (including auto and truck) .....	4.14
All other .....	3.19
Total growing .....	68.91
Harvesting:	
8.9 hours of labor .....	8.86
Horse, auto, tractor, and truck .....	1.92
Other equipment .....	2.47
All other .....	0.56
Total harvesting .....	13.81
Storing and selling costs .....	5.97
Total cost per acre .....	88.69
Returns:	
1.0 tons of peas .....	90.47
Pea silage .....	3.20
Other .....	0.90
Total returns per acre .....	94.57
Net gain per acre .....	5.88
Cost to grow a ton .....	67.64
Cost to harvest a ton .....	13.56
Cost to store and sell a ton .....	5.85
Total cost per ton .....	87.05
Net cost per ton .....	83.02
Net return per ton .....	88.79
Gain per ton .....	5.77
Labor returns per acre .....	20.07
Returns per hour of labor .....	1.42

## Canning Factory Tomatoes, 1950

204 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land .....	6.45
2.2 tons of manure, at \$3.50 per ton .....	7.71
1,387 pounds of fertilizer, at \$44.32 per ton .....	30.74
0.4 tons of lime, at \$8.75 per ton .....	0.35
Spray and dust .....	8.66
3,153 plants, at \$9.15 per thousand .....	28.85
30.9 hours of labor, at 98 cents per hour .....	30.39
2.6 hours of horse work, at 51 cents per hour .....	1.32
12.4 hours of tractor work, at 72 cents per hour .....	8.92
Other equipment (including auto and truck) .....	9.39
Interest .....	1.39
All other .....	9.70
Total growing .....	143.87
Harvesting:	
82.5 hours of labor .....	81.07
Tractor, truck, and auto costs .....	8.33
Other equipment .....	0.46
All other .....	1.41
Total harvesting .....	91.27
Storing and selling cost .....	16.17
Total cost per acre .....	251.31
Returns:	
11.1 tons of tomatoes .....	288.35
Net gain per acre .....	37.04
Cost to grow a ton .....	12.91
Cost to harvest a ton .....	8.19
Cost to store and sell a ton .....	1.45
Total cost per ton .....	22.55
Returns per ton .....	25.87
Gain per ton .....	3.32
Labor returns per acre.....	152.13
Returns per hour of labor .....	1.28

## Canning Factory Corn, 1950

120 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land .....	4.54
4.0 quarts of seed, at \$20.08 per bushel .....	2.51
301 pounds of fertilizer, at \$58.47 per ton .....	8.80
0.5 tons of manure, at \$3.30 per ton .....	1.65
5.1 hours of labor, at 96 cents per hour .....	4.88
4.7 hours of tractor work, at 79 cents per hour .....	3.72
Other equipment (including auto and truck) .....	3.28
All other .....	1.33
Total growing .....	30.71
Harvesting costs .....	12.99
Storing and selling costs .....	2.67
Total cost per acre .....	46.37
Returns:	
1.9 tons sweet corn .....	56.17
0.3 tons of silage .....	0.52
Total returns per acre .....	56.69
Net gain per acre .....	10.32
Cost to grow a ton .....	15.93
Cost to harvest a ton .....	6.74
Cost to store and sell a ton .....	1.39
Total cost per ton .....	24.06
Net cost per ton (silage deducted) .....	23.79
Returns per ton .....	29.15
Net gain per ton .....	5.36
Labor returns per acre .....	15.69
Returns per hour of labor .....	2.84

## Dry Beans, 1950

127 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land .....	6.60
2.3 tons of manure, at \$3.17 per ton .....	7.30
330 pounds of fertilizer, at \$52.00 per ton .....	8.58
0.9 bushels of seed, at \$7.21 per bushel .....	6.49
9.0 hours of labor, at 96 cents per hour .....	8.61
0.5 hours of horse work, at 34 cents per hour .....	0.17
6.8 hours of tractor work, at 71 cents per hour .....	4.81
Other equipment (including auto and truck) .....	4.81
Interest .....	0.45
Spray and dust materials .....	1.82
Hired spraying .....	0.38
All other .....	0.68
Total growing .....	50.70
Harvesting:	
9.1 hours of labor .....	8.55
Horse, tractor, truck, auto .....	2.31
Other equipment .....	1.79
Hired threshing .....	3.91
All other .....	0.31
Total harvesting costs .....	16.87
Storing and selling .....	2.07
Total costs .....	69.64
Returns:	
20.1 bushels of beans .....	87.89
0.25 tons of bean straw .....	2.09
Total returns .....	89.98
Net gain per acre .....	20.34
Cost to grow a bushel .....	2.53
Cost to harvest a bushel .....	0.84
Cost to store and sell a bushel .....	0.10
Total cost per bushel .....	3.47
Net cost per bushel (straw deducted) .....	3.37
Value per bushel .....	4.38
Net gain per bushel .....	1.01
Labor returns per acre .....	37.73
Returns per hour of labor .....	2.06

728 acres on 16 farms

Average per acre:	Dollars
Growing:	
Orchard overhead .....	20.33
0.2 tons of manure, at \$3.85 per ton .....	0.77
132 pounds of nitrogenous fertilizer at \$58.80 per ton .....	3.89
Other fertilizer .....	0.76
Spray and dust materials .....	40.31
37.3 hours of labor, at \$1.05 per hour .....	39.35
0.4 hours of horse work, at 52 cents per hour .....	0.21
7.5 hours of tractor work, at 76 cents per hour .....	5.67
Other equipment (including auto and truck) .....	17.77
Interest .....	3.02
All other .....	8.64
Total growing .....	140.72
Harvesting:	
81 hours of labor .....	84.97
2.1 hours of tractor work .....	1.56
Auto and truck .....	5.13
Other equipment .....	2.69
All other .....	3.43
Total harvesting .....	97.78
Storing and selling:	
Packages .....	56.26
Commission, hired packing, storage, transportation .....	61.56
Labor .....	18.87
Equipment (including auto and truck) .....	4.95
Buildings .....	2.03
All other .....	4.56
Total storing and selling .....	148.23
Total cost per acre .....	386.73
Returns:	
313 bushels of packable fruit .....	486.82
Ciders and drops .....	11.34
Total returns per acre .....	498.16
Net gain per acre .....	111.43
Cost to grow a bushel .....	0.45
Cost to harvest a bushel .....	0.31
Cost to store and sell a bushel .....	0.47
Total cost per bushel .....	1.23
Net cost per bushel* .....	0.82
Total returns per bushel .....	1.59
Net returns per bushel* .....	1.18
Gain per bushel .....	0.36
Labor returns per acre .....	254.62
Returns per hour of labor .....	1.88

\*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, 1950

61 acres on 6 farms\*

Average per acre:	Dollars
Growing:	
Orchard overhead .....	28.88
237 pounds of fertilizer, at \$68.52 per ton .....	8.12
Spray and dust materials .....	13.55
25.3 hours of labor, at \$1.03 per hour .....	25.99
0.5 hours of horse work at 40 cents per hour .....	0.20
6.2 hours of tractor work, at 87 cents per hour .....	5.41
Other equipment (including auto and truck) .....	11.58
Interest .....	1.76
All other .....	9.03
Total growing .....	104.52

Harvesting:	
259.0 hours of labor .....	224.15
Auto, truck, and tractor .....	7.83
Other equipment .....	3.06
All other .....	4.42
Total harvesting .....	239.46
Storing and selling .....	18.39
Total cost per acre .....	362.37

Returns:	
8,181 pounds of cherries .....	553.36
Net gain per acre .....	190.99

	Cents
Cost per pound to grow .....	1.3
Cost per pound to harvest .....	2.9
Cost per pound to store and sell .....	0.2
Total cost per pound .....	4.4
Total returns per pound .....	6.7
Gain per pound .....	2.3

	Dollars
Labor returns per acre .....	446.61
Returns per hour of labor .....	1.54

\*9 accounts on 6 farms.

## Peaches, 1950

48 acres on 8 farms

Average per acre:	Dollars
Growing:	
Orchard overhead .....	25.79
0.8 tons of manure, at \$5.65 per ton .....	4.52
119 pounds of fertilizer, at \$71.40 per ton .....	4.25
Spray and dust materials .....	18.65
73.9 hours of labor, at \$1.03 per hour .....	76.45
1.8 hours of horse work, at 39 cents per hour .....	0.71
14.6 hours of tractor work, at 6½ cents per hour .....	9.34
Other equipment (including auto and truck) .....	16.29
Interest .....	3.34
All other .....	5.60
Total growing .....	164.94
Harvesting:	
65.4 hours of labor .....	66.64
Auto, truck, and tractor .....	5.68
Other equipment .....	3.88
All other .....	3.20
Total harvesting .....	79.40
Storing and selling:	
Packages .....	22.24
Hired storage .....	2.24
Labor .....	15.50
Equipment (including auto and truck) .....	6.64
All other .....	7.84
Total storing and selling .....	54.46
Total cost per acre .....	298.80
Returns:	
180 bushels of peaches .....	324.24
Net gain per acre .....	25.44
Cost to grow a bushel .....	0.92
Cost to harvest a bushel .....	0.44
Cost to store and sell a bushel .....	0.30
Total cost per bushel .....	1.66
Net cost per bushel* .....	1.53
Total returns per bushel .....	1.80
Net returns per bushel* .....	1.67
Gain per bushel .....	0.14
Labor returns per acre .....	184.02
Returns per hour of labor .....	1.19

\*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, 1950

26 acres on 5 farms

	Dollars
Average per acre:	
Growing:	
Orchard overhead .....	9.70
115 pounds of fertilizer, at \$66.96 .....	3.85
Spray and dust materials .....	10.12
6.4 hours of labor, at \$1.14 per hour .....	7.29
3.7 hours of horse work, at 45 cents per hour .....	1.68
2.3 hours of tractor work, at 78 cents per hour .....	1.79
Other equipment (including auto and truck) .....	7.63
Interest .....	0.80
All other .....	6.15
Total growing .....	49.01
Harvesting:	
29.1 hours of labor .....	33.86
Equipment (including tractor, auto, and truck) .....	5.34
All other .....	2.10
Total harvesting .....	41.30
Storing and selling:	
Packages .....	35.49
Commission, hired packing, storage, transportation .....	51.30
Labor .....	2.48
Equipment (including auto and truck) .....	4.20
All other .....	2.14
Total storing and selling .....	95.61
Total cost per acre .....	185.92
Returns:	
130 bushels of pears .....	314.62
Other returns .....	0.08
Total returns .....	314.70
Net gain per acre .....	128.78
Cost to grow a bushel .....	0.38
Cost to harvest a bushel .....	0.32
Cost to store and sell a bushel .....	0.73
Total cost per bushel .....	1.43
Net cost per bushel* .....	0.76
Total returns per bushel .....	2.42
Net returns per bushel* .....	1.75
Gain per bushel .....	0.99
Labor returns per acre .....	172.40
Returns per hour of labor .....	4.56

\*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.

## Pasture, 1950

1,816 acres of regular pasture on 28 farms with Dairy Cows Accounts

	Average cost		
	Per farm	Per acre	Per cow equivalent
	dollars	dollars	dollars
<b>Cost of regular pasture*:</b>			
Labor .....	45	0.70	
Horse .....	3	0.05	
Tractor .....	25	0.38	
Auto and truck .....	2	0.03	
Other equipment .....	11	0.17	
Manure .....	129	1.99	
Lime .....	25	0.38	
Fertilizer .....	23	0.36	
Seed and seeding .....	66	1.02	
Interest .....	94	1.44	
Taxes .....	33	0.51	
Fences .....	174	2.68	
Other .....	16	0.24	
Total cost of regular pasture .	646	9.95	
Credits for hay cut, etc. ....	12		
Net cost of regular pasture .....	634		16.24
Aftermath pasture .....	140		3.57
Annual crops pasture .....	156		4.01
Hired pasture .....	25		0.65
Total pasture cost .....	955		24.47

\*Includes permanent and rotated pasture.

## Hay, 1950

1,803 acres on 43 farms

	Dollars
Average per acre:	
Growing:	
Land .....	5.22
2.0 tons of manure, at \$2.98 per ton .....	5.97
Share of seeding cost .....	3.62
Interest .....	0.59
All other .....	0.83
Total growing .....	16.23
Harvesting:	
6.3 hours of labor, at 92 cents per hour .....	5.82
0.6 hours of horse work, at 43 cents per hour .....	0.26
3.0 hours of tractor work, at 71 cents per hour .....	2.13
Equipment (including auto and truck) .....	5.92
Hired baling .....	1.91
All other .....	1.07
Total harvesting .....	17.11
Storing and selling .....	5.84
Total cost per acre .....	39.18
Returns:	
2.0 tons of hay .....	38.24
Value of aftermath pasture .....	2.34
Value of trefoil seed .....	0.48
Value of bedding .....	0.03
Total returns per acre .....	41.09
Net gain per acre .....	1.91
Cost to grow a ton .....	8.05
Cost to harvest a ton .....	8.48
Cost to store and sell a ton .....	2.89
Total cost per ton .....	19.42
Net cost per ton (value of pasture, trefoil seed, and bedding deducted).....	18.00
Value per ton .....	18.95
Net gain per ton .....	0.95
Labor returns per acre .....	7.90
Returns per hour of labor .....	1.22

## Grass Silage, 1950

79 acres on 6 farms

	Dollars
Average per acre:	
Growing:	
Land .....	4.46
2.8 tons of manure, at \$2.80 per ton .....	7.83
Seeding .....	1.79
Interest .....	0.48
Total growing .....	14.56
Harvesting:	
9.8 hours of labor, at 98 cents per hour .....	9.56
0.2 hours of horse labor, at 25 cents per hour .....	0.05
4.4 hours of tractor labor, at 81 cents per hour .....	3.58
Other equipment (including auto and truck) .....	12.86
Hired silo filling .....	1.14
All other .....	3.99
Total harvesting .....	31.18
Storing costs .....	5.54
Total cost per acre .....	51.28
Returns:	
7.1 tons of silage .....	44.72
Aftermath .....	6.56
Total returns .....	51.28
Cost to grow a ton .....	2.04
Cost to harvest a ton .....	4.37
Cost to store a ton .....	0.77
Total cost per ton .....	7.18
Net cost per ton (aftermath deducted) .....	6.26

## Corn Silage, 1950

405 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land .....	5.36
3.8 tons of manure, at \$2.87 per ton .....	10.92
229 pounds of fertilizer, at \$50.74 per ton .....	5.81
7.7 quarts of seed, at \$8.98 per bushel .....	2.16
7.3 hours of labor, at 85 cents per hour .....	6.23
1.4 hours of horse work, at 36 cents per hour .....	0.50
5.8 hours of tractor work, at 84 cents per hour .....	4.85
Other equipment (including auto and truck) .....	4.46
Interest .....	0.34
All other .....	0.76
Total growing .....	41.39
Harvesting:	
10.8 hours of labor .....	9.15
1.0 hours of horse work .....	0.30
4.9 hours of tractor work .....	3.80
Other equipment (including auto and truck) .....	10.00
Hired silo filling .....	3.98
All other .....	0.34
Total harvesting .....	27.57
Storing costs .....	7.93
Total cost per acre .....	76.89
Returns:	
8.6 tons of silage .....	75.43
0.8 bushels of shelled corn .....	1.30
Aftermath .....	0.16
Total returns per acre .....	76.89
Cost to grow a ton .....	4.83
Cost to harvest a ton .....	3.22
Cost to store a ton .....	0.92
Total cost per ton .....	8.97
Net cost per ton (corn deducted) .....	8.80
Net return per ton .....	8.80

## Corn for Grain, 1950

417 acres on 25 farms

Average per acre:	Dollars
Growing:	
Land .....	6.14
2.2 tons of manure, at \$2.97 per ton .....	6.54
342 pounds of fertilizer, at \$54.38 per ton .....	9.30
6.7 quarts of seed, at \$9.98 per bushel .....	2.09
7.9 hours of labor, at 93 cents per hour .....	7.34
0.8 hours of horse work, at 34 cents per hour .....	0.27
7.1 hours of tractor work, at 67 cents per hour .....	4.76
Other equipment (including auto and truck) .....	3.67
Interest .....	0.33
All other .....	1.20
Total growing .....	41.64
Harvesting:	
5.3 hours of labor .....	5.15
0.1 hours of horse work .....	0.02
2.5 hours of tractor work .....	1.67
Other equipment (including auto and truck) .....	2.45
Hired harvesting .....	2.95
Other costs .....	0.04
Total harvesting .....	12.28
Storing and selling .....	2.80
Total cost per acre .....	56.72
Returns:	
53 bushels of shelled corn .....	82.42
Value of stalks .....	0.24
Total returns per acre .....	82.66
Net gain per acre .....	25.94
Cost to grow a bushel .....	0.79
Cost to harvest a bushel .....	0.23
Cost to store and sell a bushel .....	0.05
Total cost per bushel .....	1.07
Net cost per bushel (value stalks deducted) .....	1.06
Value per bushel .....	1.55
Gain per bushel .....	0.49
Labor returns per acre .....	38.64
Returns per hour of labor .....	2.85

## Oats, 1950

485 acres on 31 farms

	Dollars
Average per acre:	
Growing:	
Land .....	5.42
2.5 tons of manure, at \$2.98 per ton .....	7.45
368 pounds of fertilizer, at \$38.80 per ton .....	7.14
2.3 bushels of seed, at \$1.38 per bushel .....	3.17
4.4 hours of labor, at 92 cents per hour .....	4.07
0.3 hours of horse work, at 30 cents per hour .....	0.09
3.7 hours of tractor work, at 76 cents per hour .....	2.81
Other equipment (including auto and truck) .....	3.05
Interest .....	0.39
All other .....	0.61
Total growing .....	34.20
Harvesting:	
3.8 hours of labor .....	3.50
0.2 hours of horse work .....	0.04
1.5 hours of tractor work .....	1.14
Other equipment (including auto and truck) .....	2.84
Hired threshing and combining .....	1.72
Other costs .....	0.74
Total harvesting .....	9.98
Storing and selling costs .....	3.79
Total cost per acre .....	47.97
Returns:	
47 bushels of oats .....	47.31
0.4 tons of oat straw .....	4.81
Total returns per acre .....	52.12
Net gain per acre .....	4.15
Cost to grow a bushel .....	0.73
Cost to harvest a bushel .....	0.21
Cost to store and sell a bushel .....	0.08
Total cost per bushel .....	1.02
Net cost per bushel (value straw deducted) .....	0.92
Value per bushel .....	1.01
Gain per bushel .....	0.09
Labor returns per acre .....	11.79
Returns per hour of labor .....	1.43

## Barley, 1950

8 1/4 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land .....	5.98
1.5 tons of manure, at \$2.74 per ton .....	4.11
237 pounds of fertilizer, at \$49.70 per ton .....	5.89
2.2 bushels of seed, at \$1.45 per bushel .....	3.18
4.2 hours of labor, at 99 cents per hour .....	4.17
3.7 hours of tractor work, at 76 cents per hour .....	2.82
Other equipment (including auto and truck) .....	1.85
Interest .....	0.51
All other .....	0.44
Total growing .....	28.95
Harvesting:	
2.5 hours of labor .....	2.51
1.3 hours of tractor work .....	0.79
Other equipment (including auto and truck) .....	4.93
Threshing and combining .....	0.16
All other .....	0.20
Total harvesting .....	8.59
Storing and selling .....	1.91
Total cost per acre .....	39.45
Returns:	
35 bushels of barley .....	48.82
0.2 tons of straw .....	1.82
Total returns .....	50.64
Net gain per acre .....	11.19
Cost to grow a bushel .....	0.84
Cost to harvest a bushel .....	0.25
Cost to store and sell a bushel .....	0.05
Total cost per bushel .....	1.14
Net cost per bushel (value straw deducted) .....	1.09
Value per bushel .....	1.41
Net gain per bushel .....	0.32
Labor returns per acre .....	18.17
Returns per hour of labor .....	2.63

## Wheat, 1950

870 acres on 28 farms

Average per acre:	Dollars
Growing:	
Land .....	5.36
1.2 tons of manure, at \$3.12 per ton .....	3.74
385 pounds of fertilizer, at \$32.62 per ton .....	6.28
1.9 bushels of seed, at \$2.32 per bushel .....	4.41
4.9 hours of labor, at 93 cents per hour .....	4.54
0.03 hours of horse work, at \$1.00 per hour .....	0.03
4.2 hours of tractor work, at 69 cents per hour .....	2.90
Other equipment (including auto and truck) .....	2.58
Interest .....	1.01
All other .....	0.15
Total growing .....	31.00
Harvesting:	
4.5 hours of labor .....	4.45
1.9 hours of tractor work .....	1.32
Hired threshing and combining .....	1.29
Other equipment (including auto and truck) .....	4.64
Twine .....	0.18
All other .....	1.50
Total harvesting .....	13.38
Storing and selling .....	3.56
Total cost per acre .....	47.94
Returns:	
31 bushels of wheat .....	63.62
0.6 tons of straw .....	6.88
Total returns per acre .....	70.50
Net gain per acre .....	22.56
Cost to grow a bushel .....	1.01
Cost to harvest a bushel .....	0.43
Cost to store and sell a bushel .....	0.12
Total cost per bushel .....	1.56
Net cost per bushel (value straw deducted) .....	1.33
Value per bushel .....	2.06
Gain per bushel .....	0.73
Labor returns per acre .....	31.82
Labor returns per hour .....	3.30

Summary, 1950  
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>Vegetables</u>							
Potatoes	8	24.6	417 bu.	\$0.82	112	\$-695	\$-28
Cabbage	5	17.7	6.0 tons	0.08	68	-961	-54
Tomatoes, C.F.	10	20.4	11.1 tons	1.28	119	754	37
Peas, C.F.	8	14.4	2,038 lbs.	1.42	14	85	6
Beans, dry	8	15.8	20 bu.	2.06	18	322	20
<u>Fruit</u>							
Apples	15	46.1	311 bu.	1.87	136	5,068	110
Cherries	9	6.8	8,181 lbs.	1.54	289	1,290	190
Peaches	8	6.0	180 bu.	1.19	155	153	26
<u>Hay and grain</u>							
Hay	43	41.9	2.0 tons	1.22	6	80	2
Wheat	28	31.1	31 bu.	3.30	10	701	22
Corn for grain	25	16.7	53 bu.	2.85	14	433	26
Oats	31	15.7	47 bu.	1.43	8	65	4

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	28	28	9,922 lbs.	1.62	115	2,436
Hens	22	1,381	190 eggs	1.09	1.2	265
Raising chicks	20	1,964*	--	0.85	25**	-45

\* Number of chicks started.

\*\* Per 100.

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 to 1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>									
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.21	1.62
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.87	1.09
Raising chicks	-	-	-	0.46	0.33	0.48	0.44	0.27	0.85
<u>Fruit:</u>									
Apples	-	0.79	0.79	0.45	0.45	0.85	1.60	0.98	1.87
Cherries	-	-	-	-	0.64	0.88	2.32	1.16	1.54
Peaches	-	-	-	-	0.54	0.56	1.57	0.58	1.19
<u>Hay and grain:</u>									
Hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	1.88	1.22
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	1.64	2.85
Oats	0.11	-0.31	-0.03	-0.34	-0.02	0.14	0.76	-0.98	1.43
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	3.12	3.30
<u>Vegetables:</u>									
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	1.51	-0.28	2.06
Cabbage	0.46	0.45	0.49	0.34	0.48	1.68	1.15	0.90	0.08
Peas, canning factory	-	-	-	0.21	0.16	0.92	2.95	-0.71	1.42
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	1.75	0.82
Tomatoes, canning factory	-	-	-	0.24*	0.41	0.67	1.56	0.83	1.28

\* Less than five years.

## Farm Operating Statement, 1950

Items	Average per farm	Proportion of total receipts
	<u>dollars</u>	<u>per cent</u>
Cash receipts:		
Crops .....	15,940	42.8
Milk .....	6,578	17.7
Sale of livestock .....	3,659	9.8
Eggs .....	4,370	11.7
Poultry .....	1,492	4.0
Sale of purchased goods, miscellaneous .....	5,175	14.0
Total receipts .....	37,214	100.0
Cash expenses:		
Labor .....	6,074	16.3
Equipment (gasoline, oil, equipment bought) .....	4,957	13.3
Real estate (insurance, repairs) .....	3,027	8.1
Taxes .....	542	1.5
Crops (seed, fertilizer, threshing) .....	3,868	10.4
Livestock (feed, bedding, supplies, cows bought) ...	7,488	20.1
Marketing (containers, commission, storage) .....	2,553	6.9
Goods bought for resale, miscellaneous .....	2,776	7.5
Total expenses .....	31,285	84.1
Difference (cash available for living, saving, and payment of interest) .....	5,929	15.9
Adjustments for non-cash receipts and expenses:		
Increase in farm capital .....	6,675	17.9
Value of unpaid family labor .....	-1,057	-2.8
Value of board furnished hired labor .....	-95	-0.2
Farm income (income for operator's labor and use of capital) .....	11,452	30.8
Interest on farm capital of \$59,500 at 5% .....	2,975	8.0
Labor income (income for operator's year's work, comparable to wage of farm superintendent) .....	8,477	22.8
Value of house rent and privileges of operator .....	764	2.0
Labor earnings (income for operator's year's work, comparable to wages of city worker). ....	9,241	24.8
Value of operator's time (what he would work for as farm superintendent) .....	2,701	7.3
Return on capital .....	8,751	23.5
Per cent return on capital .....	14.7	