

# Average Enterprise Costs and Returns

*- from -*

## FARM COST ACCOUNTS

51 Farms ~ 1951

Department of Agricultural Economics  
Cornell University Agricultural Experiment Station  
New York State College of Agriculture  
Cornell University, Ithaca, New York

June 1953

## CONTENTS

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

**AVERAGE ENTERPRISE COSTS AND RETURNS  
FOR FARM COST ACCOUNTS, 1951**

For the Cost Account year 1951, there were 51 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 Richard Haby 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, Edith Slights, Gloria Howell, and Bonnie Harris.

**THE ECONOMIC SITUATION IN 1951\***

The 1951 crop year turned out to be a good farming year. Farm prices, which had been declining since the peak 1948 year, turned upward during the latter part of 1950, and were high throughout 1951. Costs also increased, but the situation was generally favorable for farming.

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	231	255	513
1951			
Jan.	258	272	554
Feb.	265	276	555
Mar.	262	280	556
Apr.	259	283	553
May	258	283	553
June	260	282	556
July	255	282	557
Aug.	257	282	560
Sept.	258	282	563
Oct.	265	283	553
Nov.	277	284	569
Dec.	275	284	579
1952			
Jan.	282	287	577
Feb.	281	288	579
Mar.	277	288	583
Apr.	275	289	561

Farmers, however, were not in nearly so 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 as farm prices during 1950 and 1951.

\*\*\*\*\*

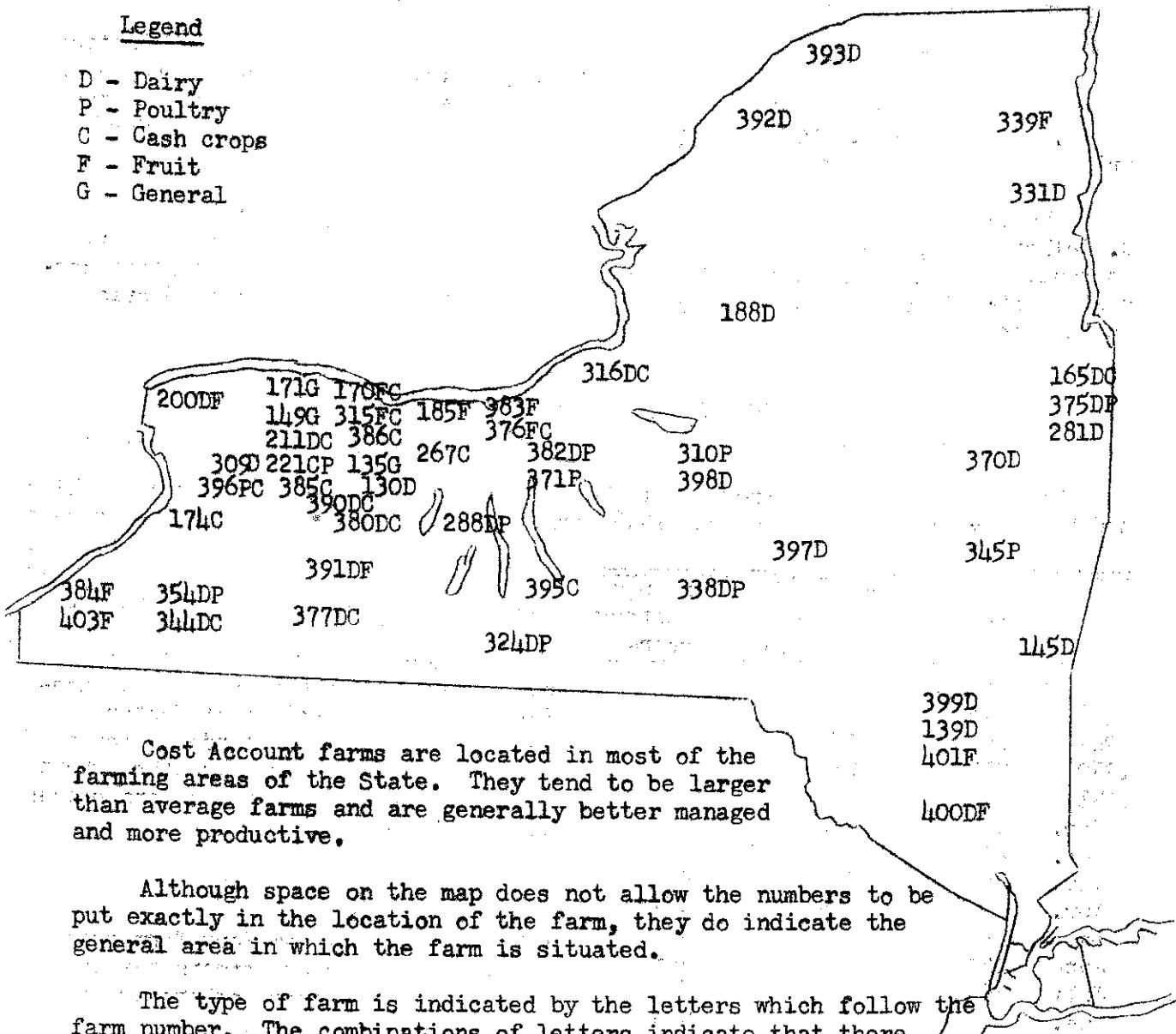
\* The indexes for New York farm prices, prices of articles farmers buy and earnings of factory workers are on a pre-World War I base.

Source: Farm Economics, Numbers 181, August, 1951; and 185, May, 1952.

LOCATION OF FARMS

Legend

- D - Dairy
- P - Poultry
- C - Cash crops
- F - Fruit
- G - General



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	1951	1951
Hay	1.3	1.5	1.7	2.2
Corn silage	8.9	9.6	9.9	10
Corn grain	34	41	46	44
Wheat	24	27	25	31
Oats	30	36	48	55
Barley	25	30	34	43
Dry beans	14.0	18.8	19.6	17
C.F. peas	1345	2114	1880	2290
C.F. tomatoes	7.6	7.6	9.5	13.5
Potatoes	130	257	274	397
Cabbage	9.7	12.0	14.5	9.7
Cows	5628	6242	6820	10200
Hens	154	183	187	189

\*BAE Reports.

The Cost Account Farm yields for most crops were about the same as the average for New York State for 1951. Potato yields considerably exceeded the State average while cabbage yields were well below.

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, 1951\*

Station	Length of growing season**	May 1-Sept. 30		Annual total	
		days	degrees	Precipitation	Precipitation
				inches	inches
Batavia	150		63.4	12.9	35.3
Ithaca	139		63.4	16.3	35.4
Canton	136		63.3	18.3	41.2
Rifton	139		65.1	18.8	52.6
Schenectady	190		65.3	21.4	47.2
New York State			63.2	17.1	42.3
Normal			64.0	18.3	39.3

\* Weather Bureau, U. S. Department of Commerce, Annual Summary, 1951.  
\*\*Number of days between first and last frost.

The total annual precipitation for New York State was 3.0 inches above normal for the State. Cool temperatures generally made it another good "oat" year. Although wet soil delayed the planting season, dry and favorable weather in May helped farmers to get their work caught up, and they were about on schedule in June. The summer rainfall was less than in recent years and affected crop yields adversely.

Summary, 1951  
Crop Enterprises

Crop	Number of accounts	Average acres per enterprise	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on enterprise	Profit per acre
<b>Vegetables</b>							
Potatoes	7	26.5	397 bu.	\$4.49	104	\$9,142	\$346
Cabbage	7	15.4	9.7 tons	2.52	104	2,197	143
Tomatoes, C.F.	12	20.5	13.5 tons	2.10	138	2,558	125
Peas, C.F.	7	18.0	2,290 lbs.	1.49	18	156	8
Beans, dry	6	21.3	17 bu.	2.41	18	502	23
<b>Fruit</b>							
Apples	17	39.6	298 bu.	1.11	118	-3,478	-5
Cherries	12	5.4	8,384 lbs.	1.57	276	905	168
Peaches	10	5.2	152 bu.	1.05	126	-44	-9
Grapes	5	13.7	4.4 tons	2.08	118	1,667	122
<b>Hay and grain</b>							
Hay	44	40.7	2.2 tons	0.89	7	-25	-1
Wheat	26	27.3	31 bu.	3.48	9	597	21
Corn for grain	26	20.7	44 bu.	2.48	13	384	18
Oats	37	18.0	55 bu.	1.77	9	126	7
Barley	6	7.4	43 bu.	1.38	9	20	3

**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	32	29	10,242 lbs.	\$1.80	116	\$3,002
Hens	21	1,415	189 eggs	1.59	1.2	986
Raising chicks	21	1,867*	—	1.00	22**	-10

\* 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	1951
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>										
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.21	1.62	1.80
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.87	1.09	1.59
Raising chicks	--	--	--	0.46	0.33	0.48	0.44	0.27	0.85	1.00
<u>Fruit:</u>										
Apples	--	0.79	0.79	0.45	0.45	0.85	1.60	0.98	1.87	1.11
Cherries	--	--	--	--	0.64	0.88	2.32	1.16	1.54	1.57
Peaches	--	--	--	--	0.54	0.56	1.57	0.58	1.19	1.05
Grapes	--	--	--	--	--	--	--	--	--	2.08
<u>Hay and grain:</u>										
Hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	1.88	1.22	0.89
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	1.64	2.85	2.48
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.76	-0.98	1.43	1.77
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	3.12	3.30	3.48
Barley	--	--	--	--	--	--	--	--	--	1.38
<u>Vegetables:</u>										
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	1.51	0.28	2.06	2.41
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.15	0.90	0.08	2.52
Peas, C.F.	--	--	--	0.21	0.16	0.92	2.95	0.71	1.42	1.49
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	1.75	0.82	4.49
Tomatoes, C.F.	--	--	--	0.24*	0.41	0.67	1.56	0.83	1.28	2.10

\*Less than five years.

## Labor Force on Cost Account Farms, 1951

	Large farms	Middle-sized farms	Small farms	All farms
Farms	17	17	17	51
Man equivalent				
Range	4.2 to 13.4	2.7 to 4.0	1.0 to 2.6	1.0 to 13.4
Average	7.2	3.3	1.8	4.1
Months of work performed by:				
Men hired by month or year:				
With privileges	18	11	1	10
With board	2	3	4	3
With wage only	8	3	2	4
Men hired by day or hour	37	7	1	15
Operator	12	12	12	12
Other unpaid	9	4	2	5
Total months	86	40	22	49

## Cost of Labor, 1951

51 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage .....	178
Value milk, wood, house, etc. ....	46
OASI tax and compensation insurance .....	10
Total .....	234
(High third, \$267; low third, \$188)	
Men boarding with farmer:	
Wage .....	131
Value of board .....	55
Total .....	186
(High third, \$226; low third, \$151)	
Men living off farm:	
Cash wage .....	202
(High third, \$243; low third, \$123)	
Hired by day or hour:	
Average of 94 cents per hour, or \$220 per month (high third, \$1.11 or \$260; low third, 67 cents or \$157).	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$227 per month in cash and \$80 in privileges, or \$307 (high third, \$372; low third, \$247).	
Members of family other than operator:	
Average value \$305 (high third, \$453; low third, \$155).	
Average cost of all types of farm labor:	
Average of \$1.05 per hour or \$249 per month (high third, \$282; low third, \$209).	

Equipment, 1951  
 #351,326  
 \$65,134 investment on 51 farms

---

Average per farm:	Dollars
Cash purchases and repairs .....	2,607
Fuel, oil, and grease .....	61
Other costs* .....	1,082
Total .....	3,750
Sales and net inventory increase .....	1,284
Net annual cost .....	2,466

---

Farm capital .....	65,134
Investment in equipment other than power** .....	6,889
Investment in power** .....	4,572

---

Proportion of farm capital that is:	Per cent
Equipment .....	11
Equipment plus power** .....	18

---

	Dollars
Equipment investment per acre .....	43
Equipment cost per acre .....	15

---

\* Interest, insurance, use of buildings, farm labor, etc.

\*\*Trucks, tractors, and farm share of auto.

## Tractors, 1951

120 tractors on 50 farms\*

Average per tractor:	Dollars
777 gallons of fuel, at 19 cents per gallon .....	145.50
Oil, grease, and greasing .....	15.77
Farm labor .....	22.96
Insurance .....	3.73
Depreciation .....	109.21
Repairs .....	74.86
Tires .....	21.64
Interest .....	52.88
Buildings .....	13.01
All other .....	4.09
<b>Cost for the year .....</b>	<b>463.65</b>

Hours of work per tractor .....	560
Cost per hour, dollars .....	0.83

\*Ten farms had 1 tractor, 20 farms had 2 tractors, 13 farms had 3 tractors, 4 farms had 4 tractors, and 3 farms had 5 tractors.

## Trucks, 1951

79 trucks on 43 farms

Average per truck:	Dollars
437 gallons of fuel, at 22 cents per gallon .....	94.81
Oil, grease, and greasing .....	10.47
Farm labor .....	17.00
License .....	37.07
Insurance .....	44.70
Depreciation .....	142.89
Repairs .....	61.48
Tires .....	29.95
Interest .....	37.43
Buildings .....	15.48
All other .....	2.14
<b>Cost for the year .....</b>	<b>493.42</b>

Distance driven per truck, miles* .....	4,224
Cost per mile, cents* .....	12.4

\*Based on 54 trucks with known mileage.

## Horses, 1951

17 horses on 7 farms\*

	Dollars
Average per horse:	
Costs:	
528 pounds of grain, at \$3.18 per hundredweight .....	16.81
2.7 tons of hay, at \$19.11 per ton .....	51.60
Pasture and fences .....	6.21
Bedding .....	3.43
Total feed and bedding .....	78.05
62 hours of man labor, at 81 cents per hour .....	50.12
Buildings .....	13.79
Interest on average value of \$83 per horse .....	4.02
Shoeing .....	2.84
Veterinarian and medicine .....	0.65
All other .....	2.19
Total other than feed, bedding, and labor .....	23.49
Total cost to keep a horse .....	151.66
Credits:	
5.4 tons of manure, at \$1.72 per ton .....	9.29
All other .....	9.17
Total credits .....	18.46
Net cost of horse work .....	133.20
Harness cost .....	8.16
Cost for the year, horse and harness .....	141.36
Hours of work per horse .....	424
Cost per hour, cents .....	34

\*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, 1951

940 cows on 32 farms

Average per cow:	Dollars
Costs:	
3,333 pounds of grain, at \$70.91 per ton .....	118.18
2.4 tons of hay, at \$19.64 per ton .....	47.13
4.8 tons of silage, at \$8.10 per ton .....	38.86
Other feed .....	0.38
Bedding .....	6.28
Pasture and fences .....	30.40
Total feed and bedding .....	241.23
116 hours of labor, at 91 cents per hour .....	105.78
Horse work, automobile, truck, tractor .....	7.08
Dairy equipment .....	9.55
Interest on \$285 value of cow .....	14.80
Buildings .....	12.16
Breeding costs .....	8.00
Veterinarian, medicine, disinfectants .....	7.31
Hired milk-hauling .....	12.88
DHIA .....	3.63
Insurance .....	1.34
Registration and transfer fees .....	0.56
Light, water, power .....	6.16
Strainer cloths and other supplies .....	2.83
All other .....	7.82
Total other than feed, bedding, and labor .....	94.12
Total cost .....	441.13
Returns:	
9,876 pounds of milk sold .....	472.84
365 pounds of milk used on farm .....	17.44
Calves .....	38.37
9.8 tons of manure .....	12.90
Other returns .....	0.18
Appreciation .....	1.57
Total returns .....	543.30
Gain .....	102.17
Cost of producing 100 pounds of milk .....	3.79
Value of 100 pounds of milk .....	4.79
Return per hour of labor .....	1.80

## Heifers, 1951

294 mature-heifers equivalents on 31 farms\*

Average per heifer raised to 27.5 months:	Dollars
<b>Costs:</b>	
Value of calf at birth .....	51.78
479 pounds of whole milk, at \$1.85 per hundredweight .....	23.22
2,136 pounds of grain, at \$3.71 per hundredweight .....	79.28
2.6 tons of hay, at \$20.06 per ton .....	52.15
2.0 tons of silage, at \$7.48 per ton .....	14.95
Other feed .....	3.50
Pasture and fences .....	23.90
Bedding .....	8.02
Total feed and bedding .....	205.02
49 hours of labor, at 90 cents per hour .....	44.27
Horse hours and equipment .....	5.49
Buildings .....	20.73
Breeding fees .....	6.76
Veterinarian and medicine .....	1.34
Insurance .....	1.08
Registration and transfer fees .....	1.25
Lights and water .....	2.83
Interest .....	17.30
All other .....	1.97
Total other than calf, feed, bedding, and labor .....	58.75
<b>Total cost .....</b>	<b>359.82</b>
<b>By-products:</b>	
10.2 tons of manure .....	13.01
Other returns .....	0.17
<b>Net cost of raising a heifer to 27.5 months of age .....</b>	<b>346.64</b>

\* There were a total of 1,082 heifers of all ages on these farms for a part or all of the year. They were fed a total of 8,071 heifer-months, which divided by 27.5, equals 294 mature-heifer equivalents.

## Cost of Keeping Dairy Bulls, 1951

23 bulls on 16 farms

Average per bull:	Dollars
Costs:	
975 pounds of grain, at \$78.17 per ton .....	38.11
3.0 tons of hay, at \$19.83 per ton .....	59.48
0.9 tons of silage, at \$5.46 per ton .....	4.91
Bedding .....	9.48
Pasture .....	3.36
Total feed and bedding .....	115.34
78 hours of labor, at 85 cents per hour .....	66.64
Interest on value of bull .....	16.29
Buildings .....	16.29
All other .....	10.31
Total other than feed, bedding and labor .....	42.89
Total cost .....	224.87
Credits:	
10.5 tons of manure, at \$1.08 per ton .....	11.38
Appreciation .....	33.58
Other returns .....	1.46
Total credits other than service fees .....	46.42
Services, 25.5 at \$7.00 .....	178.45
Total credits .....	224.87

## Hens, 1951

29,715 birds on 21 farms

Average per bird:	Dollars
Costs:	
52 pounds of grain, at \$3.48 per hundredweight .....	1.81
62 pounds of mash, at \$4.42 per hundredweight .....	2.74
Grit and shell .....	0.04
Other feed .....	0.01
Total feed .....	4.60
1.2 hours of labor, at \$1.01 per hour .....	1.21
Depreciation .....	1.24
Interest .....	0.08
Power and equipment .....	0.16
Buildings .....	0.30
Litter .....	0.06
Electricity .....	0.05
All other .....	0.18
Total other than feed and labor .....	2.07
Total cost .....	7.88
Returns:	
189 eggs per hen .....	8.52
78 pounds of manure .....	0.06
Total returns .....	8.58
Gain .....	0.70
Cost of producing a dozen eggs .....	0.50
Value per dozen eggs .....	0.54
Return per hour of labor .....	1.59
Labor return per bird .....	1.91

## Raising Chicks, 1951

39,212 chicks started on 20 farms

	Dollars
Average per 100 chicks started:	
Costs:	
100 chicks started at 33 cents per chick .....	33.05
1,464 pounds of mash, at \$4.43 per hundredweight .....	64.87
1,009 pounds of grain, at \$3.35 per hundredweight .....	33.77
Other feed .....	0.19
Total feed .....	98.83
22 hours of labor at \$1.01 per hour .....	22.27
Horse, auto, truck, tractor .....	2.08
Poultry equipment .....	6.15
Litter .....	1.26
Interest .....	3.19
Fuel and electricity .....	3.56
Medicine and disinfectants .....	0.43
Range and fences .....	1.10
Buildings .....	1.69
All other .....	1.04
Cost other than chicks, feed, and labor .....	20.50
Total cost .....	174.65
Returns:	
0.3 pullets sold .....	0.26
10.6 meat birds sold or eaten, at 98 cents per bird .....	10.35
73.8 pullets for laying flock, at \$2.10 per bird .....	155.22
0.9 breeding cockerels .....	5.93
14.5 birds died .....	
Total value of birds .....	171.76
857 pounds of manure .....	0.64
Eggs laid on range .....	1.74
Returns other than birds .....	2.38
Total returns .....	174.14
Loss .....	0.51
Cost of raising a bird to maturity .....	2.16
Value of mature bird .....	2.15
Return per hour of labor .....	1.00
Labor return per 100 chicks started .....	21.75

## Potatoes, 1951

185 acres on 7 farms

	Dollars
Average per acre:	
Growing:	
Land .....	7.51
2.7 tons of manure, at \$3.10 per ton .....	8.38
1,863 pounds of fertilizer, at \$49.09 per ton .....	45.73
Cover crop .....	5.89
27.7 bushels of seed, at \$1.39 per bushel .....	38.43
Spray and dust materials .....	14.03
Hired spraying .....	7.46
19.3 hours of labor, at \$1.14 per hour .....	22.04
9.2 hours of tractor work, at 92 cents per hour .....	8.42
Other equipment (including auto and truck) .....	15.92
Interest .....	1.78
All other .....	1.68
Total growing .....	177.27
Harvesting:	
57.5 hours of labor .....	68.40
Tractor, truck, and auto .....	5.02
Other equipment .....	14.62
All other .....	1.41
Total harvesting .....	89.45
Storing and selling:	
27.1 hours of labor .....	30.97
Auto and truck .....	5.59
Equipment .....	8.48
Buildings .....	16.09
Interest .....	5.37
Packages .....	10.07
All other .....	3.96
Total storing and selling .....	80.53
Total cost per acre .....	347.25
Total returns 397 bushels of potatoes .....	692.78
Net gain per acre .....	345.53
Cost per bushel to grow .....	0.45
Cost per bushel to harvest .....	0.22
Cost per bushel to store and sell .....	0.20
Total cost per bushel .....	0.87
Returns per bushel .....	1.74
Gain per bushel .....	0.87
Labor returns per acre .....	466.93
Returns per hour of labor .....	4.49

## Cabbage, 1951

108 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land .....	7.49
2.3 tons of manure, at \$3.37 per ton .....	7.74
1,320 pounds of fertilizer, at \$47.15 per ton .....	31.12
Seeds and plants .....	20.96
Spray and dust materials .....	3.06
43.4 hours of labor, at \$1.15 per hour .....	49.94
0.8 hours of horse work, at 32 cents per hour .....	0.26
12.9 hours of tractor work, at 87 cents per hour .....	11.17
Other equipment (including auto and truck) .....	13.07
Interest .....	1.42
All other .....	12.41
Total growing .....	153.64
Harvesting:	
34.6 hours of labor .....	40.29
Tractor, truck, and auto .....	5.54
Other equipment .....	0.33
All other .....	1.62
Total harvesting .....	47.78
Storing and selling .....	54.94
Total cost per acre .....	261.36
Returns:	
9.7 tons of cabbage .....	403.99
All other .....	0.17
Total returns per acre .....	404.16
Net gain per acre .....	142.80
Cost to grow a ton .....	16.34
Cost to harvest a ton .....	4.92
Cost to store and sell a ton .....	5.66
Total cost per ton .....	26.92
Net cost per ton .....	26.91
Return per ton .....	41.62
Gain per ton .....	14.71
Labor returns per acre .....	262.71
Returns per hour of labor .....	2.52

## Canning Factory Peas, 1951

131 acres on 7 farms

	Dollars
Average per acre:	
Growing:	
Land .....	6.13
4.5 bushels of seed, at \$7.52 per bushel .....	33.84
601 pounds of fertilizer, at \$53.51 per ton .....	16.08
2.8 tons of manure, at \$3.00 per ton .....	8.40
4.7 hours of labor, at \$1.04 per hour .....	4.89
3.9 hours of tractor work at 83 cents per hour .....	3.24
Other equipment (including auto and truck) .....	4.10
Hired spraying .....	1.77
All other .....	2.44
Total growing .....	80.89
Harvesting:	
13.4 hours of labor .....	13.81
Auto, tractor, and truck .....	5.61
Other equipment .....	3.45
All other .....	0.48
Total harvesting .....	23.35
Storing and selling .....	5.53
Total cost per acre .....	109.77
Returns:	
2290 pounds of peas .....	117.73
Pea silage .....	0.34
Total returns per acre .....	118.07
Net gain per acre .....	8.30
Cost to grow a ton .....	70.65
Cost to harvest a ton .....	20.39
Cost to store and sell a ton .....	4.83
Total cost per ton .....	95.87
Net cost per ton .....	95.57
Net return per ton .....	102.82
Gain per ton .....	7.25
Labor returns per acre .....	27.00
Returns per hour of labor .....	1.49

## Canning Factory Tomatoes, 1951

246 acres on 12 farms

	Dollars
Average per acre:	
Growing:	
Land .....	7.20
1.5 tons of manure, at \$3.46 per ton .....	5.19
1,355 pounds of fertilizer, at \$44.49 per ton .....	30.14
Spray and dust .....	11.70
3,030 plants, at \$12.02 per thousand .....	36.43
32.9 hours of labor, at \$1.14 per hour .....	37.38
1.8 hours of horse work, at 57 cents per hour .....	1.03
10.8 hours of tractor work, at 83 cents per hour .....	8.92
Other equipment (including auto and truck) .....	18.10
Interest .....	1.82
Cover crop .....	2.70
Hired spraying .....	8.54
All other .....	9.24
Total growing .....	178.39
Harvesting:	
99.7 hours of labor .....	122.22
Horse, tractor, truck, and auto .....	8.84
Other equipment .....	0.49
All other .....	3.30
Total harvesting .....	134.85
Storing and selling .....	19.09
Total cost per acre .....	332.33
Returns:	
13.5 tons of tomatoes .....	457.01
Net gain per acre .....	124.68
Cost to grow a ton .....	13.21
Cost to harvest a ton .....	9.99
Cost to store and sell a ton .....	1.41
Total cost per ton .....	24.61
Returns per ton .....	33.84
Gain per ton .....	9.23
Labor returns per acre .....	289.16
Returns per hour of labor .....	2.10

## Dry Beans, 1951

128 acres on 6 farms

	Dollars
Average per acre:	
Growing:	
Land .....	6.57
2.5 tons of manure, at \$3.48 per ton .....	8.69
304 pounds of fertilizer, at \$51.05 per ton .....	7.76
1.0 bushels of seed, at \$11.66 per bushel .....	11.66
8.3 hours of labor, at \$1.09 per hour .....	9.03
6.3 hours of tractor work, at 88 cents per hour .....	5.54
Other equipment (including auto and truck) .....	5.74
Interest .....	0.55
Spray and dust materials .....	2.67
Hired spraying .....	0.53
All other .....	2.97
Total growing .....	61.71
Harvesting:	
9.2 hours of labor .....	9.75
Horse, tractor, truck, auto .....	3.28
Other equipment .....	1.59
Hired threshing .....	2.70
All other .....	0.21
Total harvesting .....	17.53
Storing and selling .....	1.46
Total costs .....	80.70
Returns:	
17.3 bushels of beans .....	102.84
0.13 tons of bean straw .....	1.41
Total returns .....	104.25
Net gain per acre .....	23.55
Cost to grow a bushel .....	3.57
Cost to harvest a bushel .....	1.01
Cost to store and sell a bushel .....	0.09
Total cost per bushel .....	4.67
Net cost per bushel (straw deducted) .....	4.58
Value per bushel .....	5.94
Net gain per bushel .....	1.36
Labor returns per acre .....	42.37
Returns per hour of labor .....	2.41

## Apples, 1951

674 acres on 17 farms

	Dollars
Average per acre:	
Growing:	
Orchard overhead .....	20.65
0.1 tons of manure, at \$3.80 per ton .....	0.38
103 pounds of nitrogenous fertilizer at \$81.00 per ton .....	4.18
Other fertilizer .....	1.18
Spray and dust materials .....	40.01
30.4 hours of labor, at \$1.18 per hour .....	35.91
0.5 hours of horse work, at 42 cents per hour .....	0.21
8.6 hours of tractor work, at 93 cents per hour .....	8.02
Other equipment (including auto and truck) .....	21.06
Interest .....	2.78
All other .....	8.77
Total growing .....	143.15
Harvesting:	
60.1 hours of labor .....	73.51
3.0 hours of tractor work .....	2.38
Auto and truck .....	2.18
Other equipment .....	3.83
All other .....	2.90
Total harvesting .....	84.80
Storing and selling:	
Packages .....	67.74
Commission, hired packing, storage, transportation .....	122.31
Labor .....	26.75
Equipment (including auto and truck) .....	7.31
Buildings .....	1.81
All other .....	11.54
Total storing and selling .....	237.46
Total cost per acre .....	465.41
Returns:	
298 bushels of packable fruit .....	451.03
Ciders and drops .....	8.69
Other .....	0.53
Total returns per acre .....	460.25
Net loss per acre .....	5.16
Cost to grow a bushel .....	0.48
Cost to harvest a bushel .....	0.28
Cost to store and sell a bushel .....	0.80
Total cost per bushel .....	1.56
Net cost per bushel* .....	0.90
Total returns per bushel .....	1.54
Net returns per bushel* .....	0.88
Loss per bushel .....	0.02
Labor returns per acre .....	131.00
Returns per hour of labor .....	1.11

\*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, 1951

64 acres on 7 farms\*

	Dollars
Average per acre:	
Growing:	
Orchard overhead .....	33.60
136 pounds of fertilizer, at \$73.82 per ton .....	5.02
Spray and dust materials .....	21.13
13.6 hours of labor, at \$1.18 per hour .....	16.03
0.2 hours of horse work at \$1.15 per hour .....	0.23
6.4 hours of tractor work, at \$1.00 per hour .....	6.37
Other equipment (including auto and truck) .....	15.06
Interest .....	1.60
All other .....	10.85
Total growing .....	109.89
Harvesting:	
253 hours of labor .....	237.92
Auto, truck, and tractor .....	5.30
Other equipment .....	5.29
All other .....	5.06
Total harvesting .....	253.57
Storing and selling .....	40.51
Total cost per acre .....	403.97
Returns:	
8,384 pounds of cherries .....	572.40
Net gain per acre .....	168.43
	Cents
Cost per pound to grow .....	1.3
Cost per pound to harvest .....	3.0
Cost per pound to store and sell .....	0.5
Total cost per pound .....	4.8
Total returns per pound .....	6.8
Gain per pound .....	2.0
	Dollars
Labor returns per acre .....	434.68
Returns per hour of labor .....	1.57

\* 12 accounts on 7 farms.

## Peaches, 1951

52 acres on 10 farms

Average per acre:	Dollars
Growing:	
Orchard overhead .....	28.80
0.9 tons of manure, at \$6.50 per ton .....	5.85
89 pounds of fertilizer, at \$76.40 per ton .....	3.40
Spray and dust materials .....	24.25
57.1 hours of labor, at \$1.13 per hour .....	64.44
1.0 hours of horse work, at 63 cents per hour .....	0.63
13.7 hours of tractor work, at 95 cents per hour .....	13.05
Other equipment (including auto and truck) .....	19.37
Interest .....	3.26
All other .....	9.54
Total growing .....	172.59
Harvesting:	
58.2 hours of labor .....	64.06
Auto, truck, and tractor .....	5.10
Other equipment .....	3.64
All other .....	4.00
Total harvesting .....	76.80
Storing and selling:	
Packages .....	17.30
Hired storage .....	2.91
Labor .....	12.13
Equipment (including auto and truck) .....	9.66
All other .....	14.17
Total storing and selling .....	56.17
Total cost per acre .....	305.56
Returns:	
152 bushels of peaches .....	296.91
All other .....	0.29
Total returns .....	297.20
Net loss per acre .....	8.36
Cost to grow a bushel .....	1.14
Cost to harvest a bushel .....	0.50
Cost to store and sell a bushel .....	0.37
Total cost per bushel .....	2.01
Net cost per bushel* .....	1.83
Total returns per bushel .....	1.95
Net returns per bushel* .....	1.77
Loss per bushel .....	0.06
Labor returns per acre .....	132.27
Returns per hour of labor .....	1.05

\*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.

## Grapes, 1951

69 acres on 5 farms

	Dollars
Average per acre:	
Growing:	
Vineyard overhead .....	21.15
213 pounds of nitrogenous fertilizer, at \$77.93 per ton .....	8.30
31 pounds of other fertilizer, at \$40.64 per ton .....	0.63
Spray and dust materials .....	13.80
51.6 hours of labor, at \$1.07 per hour .....	55.05
14.3 hours of tractor work, at 64 cents per hour .....	9.17
Other equipment (including auto and truck) .....	9.18
Interest .....	2.68
All other .....	10.90
Total growing .....	130.86
Harvesting:	
62.9 hours of labor .....	65.92
Auto, truck, and tractor .....	10.00
Other equipment .....	1.57
All other .....	1.84
Total harvesting .....	79.33
Storing and selling .....	11.28
Total cost per acre .....	221.47
Returns:	
4.4 tons of grapes .....	342.78
Net gain per acre .....	121.31
Cost to grow a ton .....	29.75
Cost to harvest a ton .....	18.04
Cost to store and sell a ton .....	2.56
Total cost per ton .....	50.35
Net cost per ton* .....	50.14
Total returns per ton .....	77.93
Net returns per ton* .....	77.72
Gain per ton .....	27.58
Labor returns per acre .....	246.10
Returns per hour of labor .....	2.08

\*Net cost is the total cost per ton minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

## Pasture, 1951

2,266 acres of regular pasture on 32 farms with Dairy Cow Accounts

	Average cost	
	Per farm	Per cow
	dollars	equivalent dollars
<b>Cost of regular pasture*</b>		
Labor .....	41	0.58
Horse .....	1	0.02
Tractor .....	28	0.39
Auto and truck .....	1	0.01
Other equipment .....	16	0.23
Manure .....	151	2.14
Lime .....	27	0.39
Fertilizer .....	51	0.72
Seed and seeding .....	71	1.00
Interest .....	105	1.49
Taxes .....	40	0.56
Fences .....	172	2.42
Other .....	41	0.58
Total cost of regular pasture .	745	10.53
Credits for hay cut, etc. ....	<u>23</u>	
Net cost of regular pasture .....	722	<u>17.13</u>
Aftermath pasture .....	205	<u>4.87</u>
Annual crops pasture .....	190	<u>4.51</u>
Hired pasture .....	22	<u>0.52</u>
Total pasture cost .....	1,139	27.03

\*Includes permanent and rotated pasture.

Hay, 1951

1,789 acres on 44 farms

	Dollars
Average per acre:	
Growing:	
Land .....	6.26
2.1 tons of manure, at \$2.98 per ton .....	6.26
Share of seeding cost .....	3.61
Interest .....	0.58
All other .....	0.83
Total growing .....	17.54
Harvesting:	
6.7 hours of labor, at 98 cents per hour .....	6.55
0.5 hours of horse work, at 42 cents per hour .....	0.21
3.1 hours of tractor work, at 84 cents per hour .....	2.59
Equipment (including auto and truck) .....	7.38
Hired baling .....	1.95
All other .....	1.49
Total harvesting .....	20.17
Storing and selling .....	6.00
Total cost per acre .....	43.71
Returns:	
2.2 tons of hay .....	39.81
Value of aftermath pasture .....	3.15
Value of all other returns .....	0.14
Total returns per acre .....	43.10
Net loss per acre .....	0.61
Cost to grow a ton .....	8.05
Cost to harvest a ton .....	9.26
Cost to store and sell a ton .....	2.76
Total cost per ton .....	20.07
Net cost per ton (value of pasture, etc. deducted) .....	18.56
Value per ton .....	18.28
Net loss per ton .....	0.28
Labor returns per acre .....	6.08
Returns per hour of labor .....	0.89

## Grass Silage, 1951

183 acres on 14 farms

Average per acre:	Dollars
Growing:	
Land .....	6.07
2.6 tons of manure, at \$2.91 per ton .....	7.57
Seeding .....	3.40
Interest .....	0.58
All other .....	0.84
Total growing .....	18.46
Harvesting:	
11.5 hours of labor, at \$1.00 per hour .....	11.52
0.1 hours of horse labor, at 80 cents per hour .....	0.08
6.2 hours of tractor labor, at 96 cents per hour .....	5.96
Other equipment (including auto and truck) .....	11.24
Hired silo filling .....	1.28
All other .....	2.30
Total harvesting .....	32.38
Storing costs .....	6.84
Total cost per acre .....	57.68
Returns:	
7.0 tons of silage .....	47.99
Aftermath .....	3.52
Hay .....	6.17
Total returns .....	57.68
Cost to grow a ton .....	2.65
Cost to harvest a ton .....	4.65
Cost to store a ton .....	0.99
Total cost per ton .....	8.29
Net cost per ton (aftermath and hay deducted) .....	6.89

## Corn Silage, 1951

426 acres on 27 farms

Average per acre:	Dollars
<b>Growing:</b>	
Land .....	5.93
4.0 tons of manure, at \$2.91 per ton .....	11.63
303 pounds of fertilizer, at \$51.88 per ton .....	7.86
7.0 quarts of seed, at \$9.23 per bushel .....	2.02
6.7 hours of labor, at 91 cents per hour .....	6.07
0.8 hours of horse work, at 39 cents per hour .....	0.31
5.5 hours of tractor work, at 90 cents per hour .....	4.95
Other equipment (including auto and truck) .....	5.54
Interest .....	0.38
All other .....	2.14
 Total growing .....	<b>46.83</b>
 <b>Harvesting:</b>	
11.4 hours of labor .....	10.31
0.6 hours of horse work .....	0.22
5.7 hours of tractor work .....	4.94
Other equipment (including auto and truck) .....	12.64
Hired silo filling .....	2.37
All other .....	0.41
 Total harvesting .....	<b>30.89</b>
 Storing costs .....	<b>7.98</b>
 Total cost per acre .....	<b>85.70</b>
 <b>Returns:</b>	
9.8 tons of silage .....	84.98
0.2 bushels of shelled corn .....	0.40
All other .....	0.32
 Total returns per acre .....	<b>85.70</b>
 Cost to grow a ton .....	4.77
Cost to harvest a ton .....	3.14
Cost to store a ton .....	0.81
Total cost per ton .....	8.72
Net cost per ton .....	8.64
Net return per ton .....	8.64

## Corn for Grain, 1951

539 acres on 26 farms

	Dollars
Average per acre:	
Growing:	
Land .....	6.04
1.7 tons of manure, at \$2.96 per ton .....	5.04
321 pounds of fertilizer, at \$54.33 per ton .....	8.72
6.1 quarts of seed, at \$10.70 per bushel .....	2.04
7.0 hours of labor, at 99 cents per hour .....	6.94
0.4 hours of horse work, at 48 cents per hour .....	0.19
6.1 hours of tractor work, at 79 cents per hour .....	4.82
Other equipment (including auto and truck) .....	4.66
Interest .....	0.34
All other .....	1.54
Total growing .....	40.33
Harvesting:	
5.3 hours of labor .....	5.47
2.6 hours of tractor work .....	2.09
Other equipment (including auto and truck) .....	3.96
Hired harvesting .....	1.87
All other .....	0.07
Total harvesting .....	13.46
Storing and selling .....	3.18
Total cost per acre .....	56.97
Returns:	
44 bushels of shelled corn .....	75.50
Net gain per acre .....	18.53
Cost to grow a bushel .....	0.93
Cost to harvest a bushel .....	0.31
Cost to store and sell a bushel .....	0.07
Total cost per bushel .....	1.31
Value per bushel .....	1.73
Gain per bushel .....	0.42
Labor returns per acre .....	31.16
Returns per hour of labor .....	2.48

## Oats, 1951

667 acres on 37 farms

Average per acre:	Dollars
Growing:	
Land .....	6.06
1.9 tons of manure, at \$3.05 per ton .....	5.79
300 pounds of fertilizer, at \$46.27 per ton .....	6.94
2.4 bushels of seed, at \$1.46 per bushel .....	3.50
4.2 hours of labor, at \$1.00 per hour .....	4.20
0.05 hours of horse work, at 80 cents per hour .....	0.04
3.7 hours of tractor work, at 85 cents per hour .....	3.14
Other equipment (including auto and truck) .....	3.49
Interest .....	0.38
All other .....	1.07
Total growing .....	34.61
Harvesting:	
4.9 hours of labor .....	4.93
0.07 hours of horse work .....	0.02
1.9 hours of tractor work .....	1.60
Other equipment (including auto and truck) .....	4.40
Hired threshing and combining .....	2.14
All other .....	1.42
Total harvesting .....	14.51
Storing and selling .....	4.72
Total cost per acre .....	53.84
Returns:	
55 bushels of oats .....	53.69
0.6 tons of oat straw .....	7.01
All other .....	0.10
Total returns per acre .....	60.80
Net gain per acre .....	6.96
Cost to grow a bushel .....	0.63
Cost to harvest a bushel .....	0.26
Cost to store and sell a bushel .....	0.08
Total cost per bushel .....	0.97
Net cost per bushel .....	0.84
Value per bushel .....	0.97
Gain per bushel .....	0.13
Labor returns per acre .....	16.25
Returns per hour of labor .....	1.77

## Wheat, 1951

710 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land .....	6.71
1.9 tons of manure, at \$2.98 per ton .....	5.67
291 pounds of fertilizer, at \$50.60 per ton .....	7.37
2.0 bushels of seed, at \$2.55 per bushel .....	5.10
4.1 hours of labor, at 99 cents per hour .....	4.04
0.09 hours of horse work, at 22 cents per hour .....	0.02
3.6 hours of tractor work, at 74 cents per hour .....	2.69
Other equipment (including auto and truck) .....	2.59
Interest .....	1.21
All other .....	0.45
Total growing .....	35.85
Harvesting:	
4.8 hours of labor .....	5.05
2.0 hours of tractor work .....	1.74
Hired threshing and combining .....	1.42
Other equipment (including auto and truck) .....	5.77
All other .....	1.78
Total harvesting .....	15.76
Storing and selling .....	3.02
Total cost per acre .....	54.63
Returns:	
31 bushels of wheat .....	67.95
0.6 tons of straw .....	8.33
All other .....	0.20
Total returns per acre .....	76.48
Net gain per acre .....	21.85
Cost to grow a bushel .....	1.15
Cost to harvest a bushel .....	0.51
Cost to store and sell a bushel .....	0.10
Total cost per bushel .....	1.76
Net cost per bushel .....	1.49
Value per bushel .....	2.19
Gain per bushel .....	0.70
Labor returns per acre .....	31.00
Labor returns per hour .....	3.48

## Barley, 1951

45 acres on 6 farms

	Dollars
Average per acre:	
Growing:	
Land .....	5.38
2.2 tons of manure, at \$3.07 per ton .....	6.75
337 pounds of fertilizer, at \$37.80 per ton .....	6.37
2.0 bushels of seed, at \$1.84 per bushel .....	3.68
5.5 hours of labor, at \$1.07 per hour .....	5.90
4.6 hours of tractor work, at 68 cents per hour .....	3.15
Other equipment (including auto and truck) .....	3.30
Interest .....	0.83
All other .....	0.31
Total growing .....	35.67
Harvesting:	
3.4 hours of labor .....	3.66
1.0 hours of tractor work .....	0.79
Other equipment (including auto and truck) .....	4.28
Threshing and combining .....	0.13
All other .....	1.30
Total harvesting .....	10.16
Storing and selling .....	3.16
Total cost per acre .....	48.99
Returns:	
43 bushels of barley .....	48.32
0.3 tons of straw .....	2.83
Other .....	0.58
Total returns .....	51.73
Net gain per acre .....	2.74
Cost to grow a bushel .....	0.83
Cost to harvest a bushel .....	0.24
Cost to store and sell a bushel .....	0.07
Total cost per bushel .....	1.14
Net cost per bushel .....	1.06
Value per bushel .....	1.12
Net gain per bushel .....	0.06
Labor returns per acre .....	12.29
Returns per hour of labor .....	1.38