AE 942

Average Enterprise Costs and Returns

— from —

FARM COST ACCOUNTS

46 Farms -- 1952

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CONTENTS

AVERAGE ENTERPRISE COSTS AND RETURNS FOR FARM COST ACCOUNTS, 1952

For the Cost Account year 1952, there were 46 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 Arne Nissen and C. DelMar Kearl. 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: Marjorie Evans, Oneta Shipe, Edith Slights, Gloria Howell, and Bonnie Harris. Assistance was also given by Grace Bush and Dolores Schubert.

THE ECONOMIC SITUATION IN 1952*

The 1952 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 1952. Cost 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	261	281	559
1952			
Jan.	282	287	577
Feb.	281	288	579
Mar.	277	288	583
Apr.	275	289	561
May	280	289	575
June	298	286	576
July	276	286	571
Aug.	276	287	584
Sept.	273	285	594
Oct.	275	282	595
Nov.	276	281	601
Dec.	256	280	610
1953			
Jan.	260	282	610
Feb.	246	280	612
Mar.	244	281	614
Apr.	236	279	608

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 during 1952 while farm prices tended to level off.

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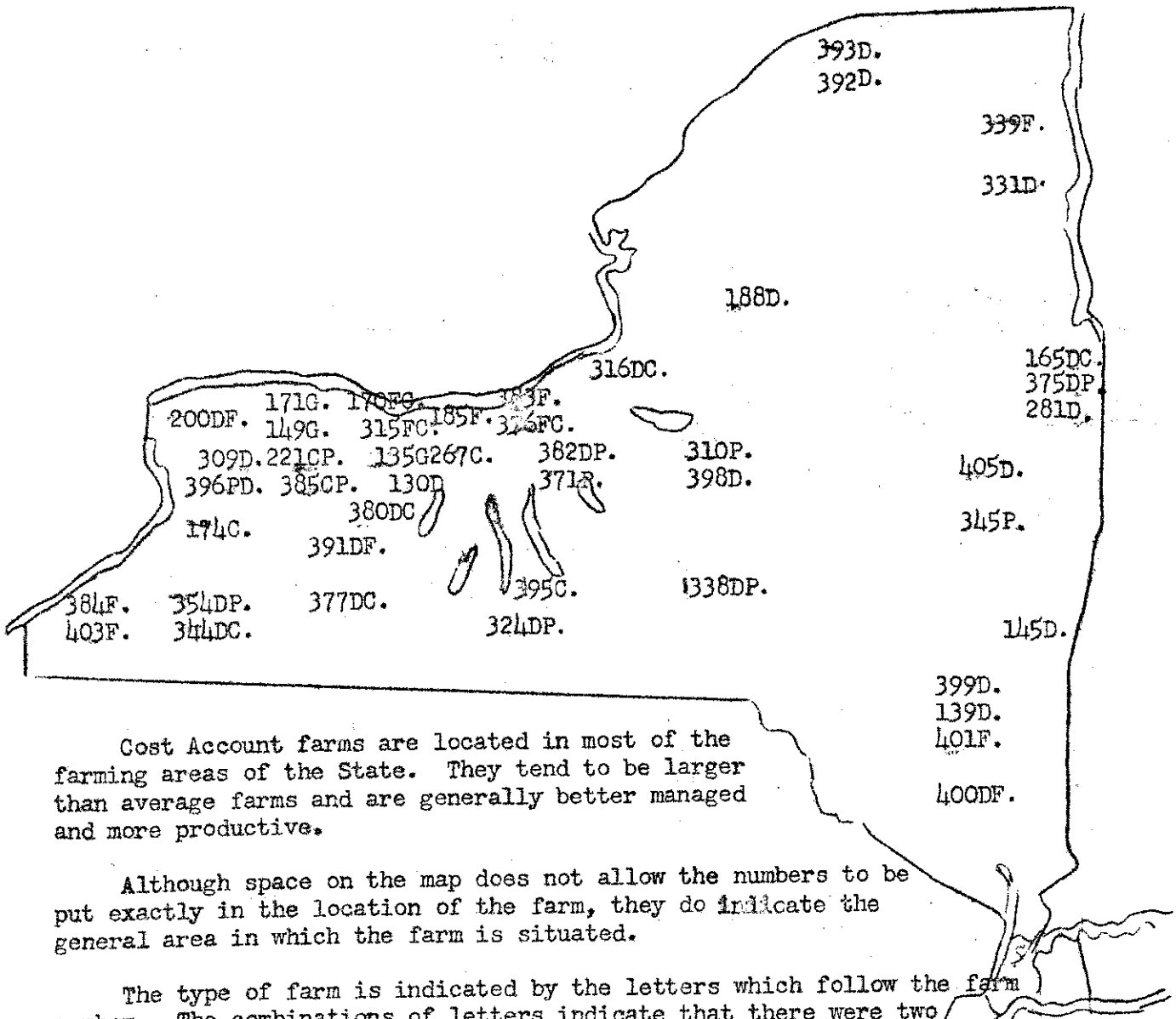
* The indexes for New York farm prices, prices of articles farmers buy and earnings of factory workers are on a pre-World War I base.

Source: Farm Economics, Number 189, March, 1953; and 190, July, 1953.

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. The Cost Account Farm yields for most crops were about the same as the average for New York State for 1952. Most grain crops yielded well. Corn yields were 11 bushels over the previous year. Wheat and barley yields were up. Oats was an exception. Yields fell by 13 bushels.

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.

Item	New York State*			Cost Accounts
	1936-40	1946-50	1952	1952
Hay	1.3	1.5	1.7	2.0
Corn silage	8.9	9.6	10.5	10.7
Corn grain	34	41	49	55
Wheat	24	27	29	35
Oats	30	36	37	42
Barley	25	30	31	46
Dry beans	14.0	18.8	18.3	21.3
C.F. peas	1345	2114	1530	1862
C.F. tomatoes	7.6	7.6	12.6	12.4
Potatoes	130	257	287	309
Cabbage	9.7	12.0	12.9	11.4
Cows	5628	6242	6840	10160
Hens	154	183	194	190

* BAE Reports.

WEATHER CONDITIONS AT FIVE NEW YORK STATIONS, 1952*

Station	Length of growing season**	May 1 - Sept. 30		Annual total	
		Temperature	Precip-itation	Precip-itation	Departure from normal
	days	degrees	inches	inches	inches
Batavia	154	64.8	14.0	29.3	- 2.2
Ithaca	148	64.4	16.8	34.6	+ 1.4
Canton	145	64.5	18.2	36.3	+ 1.2
Rifton	153	66.2	28.9	58.1	+12.6
Schenectady	182	66.8	17.8	37.2	+ 2.3
New York State		64.3	17.9	38.5	- .7
Normal		64.0	18.3	39.3	

* Weather Bureau, U. S. Department of commerce, Annual Summary, 1952.
** Number of days between first and last frost.

The total annual precipitation for New York State was only .7 inches below normal for the State. 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.

Summary, 1952

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
Vegetables							
Potatoes	6	33.8	309 bu.	$3.06	91	$5,408	$160
Cabbage	8	11.1	11.4 tons	2.02	105	1,035	93
Tomatoes, C.F.	11	16.6	12.4 tons	1.66	131	1,032	62
Peas, C.F.	5	10.7	1,862 lbs.	1.08	16	-12	-1
Beans, dry	5	18.8	21 bu.	2.72	21	628	33
Fruit							
Apples	15	41.8	246 bu.	2.87	96	6,177	148
Cherries	12	8.3	3,859 lbs.	1.54	141	522	63
Peaches	11	5.6	142 bu.	1.31	109	81	14
Grapes	5	15.0	3.4 tons	1.51	121	560	37
Hay and grain							
Hay	38	44.2	2.0 tons	1.43	6	98	2
Wheat	26	31.7	35 bu.	3.89	8	753	24
Corn for grain	24	18.3	55 bu.	2.45	13	338	18
Oats	30	19.7	42 bu.	-0.22	8	-194	-10
Barley	7	10.4	46 bu.	4.97	6	227	22

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	31	10,160 lbs.	$1.39	106	$1,267
Hens	19	1,739	190 eggs	0.73	1.1	-619
Raising chicks	20	2,533*	—	1.33	19**	131

* 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	1952
	$	$	$	$	$	$	$	$	$	$	$
Livestock											
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.21	1.62	1.80	1.39
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.87	1.09	1.59	0.73
Raising chicks	--	--	--	0.46	0.33	0.48	0.44	0.27	0.85	1.00	1.33
Fruit											
Apples	--	0.79	0.79	0.45	0.45	0.85	1.60	0.98	1.87	1.11	2.87
Cherries	--	--	--	--	0.64	0.88	2.32	1.16	1.54	1.57	1.54
Peaches	--	--	--	--	0.54	0.56	1.57	0.58	1.19	1.05	1.31
Grapes	--	--	--	--	--	--	--	--	--	2.08	1.51
Hay and grain											
Hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	1.88	1.22	0.89	1.43
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	1.64	2.85	2.48	2.45
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.76	-0.98	1.43	1.77	-0.22
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	3.12	3.30	3.48	3.89
Barley	--	--	--	--	--	--	--	--	--	1.38	4.97
Vegetables											
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	1.51	0.28	2.06	2.41	2.72
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.15	0.90	0.08	2.52	2.02
Peas, C.F.	--	--	--	0.21	0.16	0.92	2.95	0.71	1.42	1.49	1.08
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	1.75	0.82	4.49	3.06
Tomatoes, C.F.	--	--	--	0.24*	0.41	0.67	1.56	0.83	1.28	2.10	1.66

* Less than five years.

Labor Force on Cost Account Farms, 1952

	Large farms	Middle-sized farms	Small farms	All farms
Farms	15	16	15	46
Man equivalent				
Range	4.1 to 14.1	2.4 to 4.1	1.2 to 2.4	1.2 to 14.1
Average	6.8	3.4	1.7	3.9
Months of work performed by:				
Men hired by month or year:				
With privileges	17	9	1	9
With board	2	5	3	3
With wage only	9	2	1	4
Men hired by day or hour	32	7	2	13
Operator	12	12	12	12
Other unpaid	10	5	2	6
Total months	82	40	21	47

Real Estate on Cost Account Farms, 1952

46 farms

Average per farm:	
Acres of cropland	118.5
Total acres	224.6
Value of land and buildings	$35,151
Value of cropland per acre	$62
Cropland cost per acre	$5.97
Building cost in per cent of value	14.9

Cost of Labor, 1952

46 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage	194
Value milk, wood, house, etc.	46
OASI tax and compensation insurance	14
Total	254
(High third, $292; low third, $200)	
Men boarding with farmer:	
Wage	134
OASI tax, etc.	9
Value of board	44
Total	187
(High third, $218; low third, $155)	
Men living off farm:	
Cash wage	215
OASI tax, etc.	14
Total	229
(High third, $266; low third, $137)	

Hired by day or hour:
Average of 99 cents per hour, or $231 per month (high third, $1.20 or $281; low third, 60 cents or $140).

Farm operator:
His estimate of what he could get as superintendent of a similar farm, $250 per month in cash and $81 in privileges, or $331 (high third, $405; low third, $264).

Members of family other than operator:
Average value $306 (high third, $455; low third, $167).

Average cost of all types of farm labor:
Average of $1.13 per hour or $267 per month (high third, $306; low third, $216).

Equipment, 1952

$343,317 investment on 46 farms

	Dollars
Average per farm:	
Cash purchases and repairs	2,263
Fuel, oil and grease	73
Other costs*	1,036
Total	3,372
Sales and net inventory increase	916
Net annual cost	2,456
Farm capital	69,703
Investment in equipment other than power	7,463
Investment in power**	4,891
	Per cent
Proportion of farm capital that is:	
Equipment	11
Equipment plus power	18
	Dollars
Equipment investment per acre	48
Equipment cost per acre	16

* Interest, insurance, use of buildings, farm labor, etc.
** Trucks, tractors, and farm share of auto.

Tractors, 1952

115 tractors on 45 farms

	3-plow*	2-plow**	1-plow***	All****
	$	$	$	$
Average per tractor:				
Fuel	184.61	131.14	65.70	127.59
Oil, grease, and greasing	17.08	15.07	8.60	13.84
Farm labor	22.15	17.84	13.40	17.63
Insurance	4.62	2.53	5.90	3.23
Depreciation	183.38	102.21	63.70	126.64
Repairs	110.85	75.79	37.80	73.14
Tires	17.31	18.26	26.30	16.41
Interest	81.15	43.16	42.70	54.63
Buildings	20.46	18.77	15.80	17.37
All other	6.62	8.81	2.90	7.22
Cost for the year	648.23	433.58	282.80	457.70
Hours of work per tractor	562	526	434	529
Cost per hour, dollars	1.15	0.82	0.65	0.87
Gallons of fuel per tractor	1020	685	345	684

* Thirteen tractors
** Forty-three tractors
*** Ten tractors
**** 115 tractors

Trucks, 1952

73 trucks on 42 farms

	Large	Small	All
	$	$	$
Average per truck:			
Fuel	97.71	114.13	105.90
Oil, grease, and greasing	10.04	15.58	11.88
Farm labor	24.68	14.13	20.41
License	52.57	25.39	38.40
Insurance	47.79	57.58	49.55
Depreciation	103.96	110.55	113.33
Repairs	129.29	78.84	102.72
Tires	27.46	24.39	27.30
Interest	44.54	31.90	36.66
Buildings	14.39	20.22	17.84
All other	2.86	1.97	2.26
Cost for the year	555.29	494.68	526.25
Distance driven per truck, miles	3,569*	5,928**	4,509***
Cost per mile, cents	16.5*	8.9**	12.5***
Gallons of fuel per truck	438	521	479

* Based on 22 trucks with known mileage.
** Based on 23 trucks with known mileage.
*** Based on 53 trucks with known mileage.

Horses, 1952

14 horses on 5 farms

Average per horse:	Dollars
Costs:	
421 pounds of grain, at $3.32 per hundredweight	13.97
3.8 tons of hay, at $19.27 per ton	73.24
Pasture and fences	5.00
Bedding	7.79
Total feed and bedding	100.00
47.8 hours of man labor, at 84 cents per hour	40.30
Depreciation	10.22
Buildings	11.03
Interest on average value of $93 per horse	4.63
Shoeing	2.80
Veterinarian and medicine	0.51
All other	1.54
Total other than feed, bedding, labor, and depreciation	20.51
Total cost to keep a horse	171.03
Credits:	
5.1 tons of manure, at $1.20 per ton	6.10
Net cost of horse work	164.93
Harness cost	6.98
Cost for the year, horse and harness	171.91
Hours of work per horse	504
Cost per hour, cents	34

Dairy Cows, 1952

868 cows on 28 farms

Average per cow:	Dollars
Costs:	
3,537 pounds of grain, at $75.81 per ton	134.07
2.2 tons of hay, at $21.60 per ton	47.52
5.2 tons of silage, at $8.47 per ton	44.05
Other feed	0.49
Bedding	6.00
Pasture and fences	25.73
Total feed and bedding	257.86
106 hours of labor, at $1.01 per hour	107.18
Depreciation	26.57
Horse work, automobile, truck, tractor	7.96
Dairy equipment	9.42
Interest on $296 value of cow	14.88
Buildings	17.12
Breeding costs	8.19
Veterinarian, medicine, disinfectants	8.85
Hired milk-hauling	12.51
DHIA	4.38
Insurance	1.29
Registration and transfer fees	0.37
Light, water, power	5.82
Strainer cloths and other supplies	3.02
All other	7.70
Total other than feed, bedding, labor, and depreciation	101.51
Total cost	493.12
Returns:	
9,840 pounds of milk sold	472.49
320 pounds of milk used on farm	16.45
Calves	32.18
9.8 tons of manure	12.59
Other returns	0.29
Total returns	534.00
Gain	40.88
Cost of producing 100 pounds of milk	4.41
Value of 100 pounds of milk	4.81
Return per hour of labor	1.39

Heifers, 1952

299 mature-heifers equivalents on 27 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	47.67
368 pounds of whole milk, at $5.09 per hundredweight	18.72
1,848 pounds of grain, at $3.99 per hundredweight	73.82
2.6 tons of hay, at $21.23 per ton	55.19
2.4 tons of silage, at $7.78 per ton	18.68
Other feed	4.81
Pasture and fences	22.75
Bedding	6.25
Total feed and bedding	200.22
49 hours of labor, at $1.01 per hour	49.48
Horse hours and equipment	5.34
Buildings	20.74
Breeding fees	7.67
Veterinarian and medicine	0.86
Insurance	1.09
Registration and transfer fees	1.28
Lights and water	2.53
Interest	16.47
All other	2.65
Total other than calf, feed, bedding, and labor	58.63
Total cost	356.00
By-products:	
9.8 tons of manure	13.00
Other returns	0.05
Net cost of raising a heifer to 27.5 months of age	342.95

* There were a total of 1,035 heifers of all ages on these farms for a part or all of the year. They were fed a total of 8,235 heifer-months, which divided by 27.5, equals 299 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1952

18 bulls on 11 farms

Average per bull:	Dollars
Costs:	
1,235 pounds of grain, at $78.53 per ton	47.71
2.8 tons of hay, at $21.59 per ton	60.46
1.4 tons of silage, at $6.94 per ton	9.71
Bedding	10.40
Pasture	1.43
Total feed and bedding	129.71
80 hours of labor, at $1.01 per hour	80.80
Depreciation	2.29
Interest on value of bull	15.94
Buildings	24.46
All other	11.60
Total other than feed, bedding, labor and depreciation	52.00
Total cost	264.80
Credits:	
8.7 tons of manure, at $1.18 per ton	10.23
Services, 28.4 at $8.96	254.57
Total credits	264.80

Hens, 1952

33,034 birds on 19 farms

Average per bird:	Dollars
Costs:	
45 pounds of grain, at $3.38 per hundredweight	1.52
66 pounds of mash, at $4.64 per hundredweight	3.06
Grit and shell	0.04
Other feed	0.09
Total feed	4.71
1.1 hours of labor, at $1.07 per hour	1.18
Depreciation	1.43
Interest	0.08
Power and equipment	0.17
Buildings	0.29
Litter	0.08
Electricity	0.05
All other	0.25
Total other than feed, labor, and depreciation	0.92
Total cost	8.24
Returns:	
190 eggs per hen	7.84
61 pounds of manure	0.04
Total returns	7.88
Net loss	0.36
Cost of producing a dozen eggs	0.52
Value per dozen eggs	0.50
Return per hour of labor	0.73
Labor return per bird	0.82

Raising Chicks, 1952

45,600 chicks started on 18 farms (20 accounts)

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 36 cents per chick	36.06
1,582 pounds of mash, at $4.74 per hundredweight	74.91
673 pounds of grain, at $3.62 per hundredweight	24.35
Other feed	0.76
Total feed	100.02
19 hours of labor, at $1.05 per hour	19.87
Horse, auto, truck, tractor	1.81
Poultry equipment	6.23
Litter	1.07
Interest	3.33
Fuel and electricity	4.96
Medicine and disinfectants	0.78
Range and fences	0.69
Buildings	3.33
All other	1.20
Cost other than chicks, feed, and labor	23.40
Total cost	179.35
Returns:	
4.1 pullets sold	6.41
10.8 meat birds sold or eaten, at $1.28 per bird	13.82
71.7 pullets for laying flock, at $2.13 per bird	152.55
1.1 breeding cockerels	5.84
12.4 birds died	
Total value of birds	178.62
561 pounds of manure	0.41
Eggs laid on range	5.51
Returns other than birds	5.92
Total returns	184.54
Gain	5.19

Cost of raising a bird to maturity	2.10
Value of mature bird	2.17
Return per hour of labor	1.33
Labor return per 100 chicks started	25.06

Potatoes, 1952

203 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land	6.82
2.8 tons of manure, at $3.14 per ton	8.80
2,050 pounds of fertilizer, at $56.81 per ton	58.23
Cover crop	7.20
30.4 bushels of seed, at $2.61 per bushel	79.43
Spray and dust materials	17.59
Hired spraying	7.50
24.0 hours of labor, at $1.24 per hour	29.71
9.7 hours of tractor work, at 92 cents per hour	8.90
Other equipment (including auto and truck)	13.34
Interest	2.57
All other	3.26
Total growing	243.35
Harvesting:	
47.5 hours of labor	62.92
Tractor, truck, and auto	4.87
Other equipment	11.20
All other	1.87
Total harvesting	80.86
Storing and selling:	
19.1 hours of labor	24.59
Auto and truck	4.61
Equipment	5.00
Buildings	15.09
Interest	2.61
Packages	8.97
All other	3.93
Total storing and selling	64.80
Total cost per acre	389.01
Total returns 309 bushels of potatoes	548.93
Net gain per acre	159.92
Cost per bushel to grow	0.79
Cost per bushel to harvest	0.26
Cost per bushel to store and sell	0.21
Total cost per bushel	1.26
Returns per bushel	1.78
Gain per bushel	0.52
Labor returns per acre	277.14
Returns per hour of labor	3.06

Cabbage, 1952

89 acres on 7 farms*

	Dollars
Average per acre:	
Growing:	
Land	6.49
1.3 tons of manure, at $3.40 per ton	4.42
1,407 pounds of fertilizer, at $55.81 per ton	39.26
Seeds and plants	13.34
Spray and dust materials	5.65
44.5 hours of labor, at $1.12 per hour	49.78
1.3 hours of horse work, at 49 cents per hour	0.64
13.1 hours of tractor work, at 83 cents per hour	10.90
Other equipment (including auto and truck)	11.48
Interest	1.46
All other	5.58
Total growing	149.00
Harvesting:	
41.8 hours of labor	47.28
Tractor, truck, and auto	11.81
Other equipment	0.75
All other	1.49
Total harvesting	61.33
Storing and selling	41.98
Total cost per acre	252.31
Returns:	
11.4 tons of cabbage	343.91
All other	1.56
Total returns per acre	345.47
Net gain per acre	93.16
Cost to grow a ton	13.09
Cost to harvest a ton	5.39
Cost to store and sell a ton	3.69
Total cost per ton	22.17
Net cost per ton	22.03
Return per ton	30.21
Gain per ton	8.18
Labor returns per acre	212.24
Returns per hour of labor	2.02

* 8 accounts on 7 farms.

Canning Factory Peas, 1952

53 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	6.12
4.7 bushels of seed, at $7.96 per bushel	37.43
433 pounds of fertilizer, at $59.03 per ton	12.78
2.1 tons of manure, at $2.52 per ton	5.29
4.9 hours of labor, at $1.10 per hour	5.41
4.3 hours of tractor work at 92 cents per hour	3.97
Other equipment (including auto and truck)	3.41
Hired dusting	0.26
All other	1.03
Total growing	75.70
Harvesting:	
10.9 hours of labor	12.68
Auto, tractor, and truck	4.49
Other equipment	1.63
All other	0.15
Total harvesting	18.95
Storing and selling	3.15
Total cost per acre	97.80
Total returns per acre:	
1,862 pounds of peas	96.69
Net loss per acre	1.11
Cost to grow a ton	81.32
Cost to harvest a ton	20.35
Cost to store and sell a ton	3.39
Total cost per ton	105.06
Return per ton	103.87
Loss per ton	1.19
Labor returns per acre	16.98
Returns per hour of labor	1.08

Canning Factory Tomatoes, 1952

182 acres on 10 farms (11 accounts)

Average per acre:	Dollars
Growing:	
Land	7.56
2.4 tons of manure, at $3.17 per ton	7.60
1,803 pounds of fertilizer, at $49.76 per ton	44.86
Spray and dust	7.90
2,950 plants, at $11.97 per thousand	35.30
35.8 hours of labor, at $1.14 per hour	40.76
2.0 hours of horse work, at 77 cents per hour	1.54
12.8 hours of tractor work, at 81 cents per hour	10.39
Other equipment (including auto and truck)	18.32
Interest	1.96
Cover crop	2.03
Hired spraying	5.48
All other	4.14
Total growing	187.84
Harvesting:	
92.6 hours of labor	112.55
Horse, tractor, truck, and auto	13.85
Other equipment	0.94
All other	4.12
Total harvesting	131.46
Storing and selling	11.73
Total cost per acre	331.03
Returns:	
12.4 tons of tomatoes	393.26
Net gain per acre	62.23
Cost to grow a ton	15.15
Cost to harvest a ton	10.61
Cost to store and sell a ton	0.95
Total cost per ton	26.71
Returns per ton	31.73
Gain per ton	5.02
Labor returns per acre	218.23
Returns per hour of labor	1.66

Dry Beans, 1952

94 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	5.13
2.7 tons of manure, at $3.77 per ton	10.19
415 pounds of fertilizer, at $50.22 per ton	10.42
0.9 bushels of seed, at $11.76 per bushel	10.58
10.4 hours of labor, at $1.15 per hour	11.94
7.0 hours of tractor work, at 96 cents per hour	6.71
Other equipment (including auto and truck)	4.57
Interest	0.62
Spray and dust materials	0.98
All other	4.39
Total growing	65.53
Harvesting:	
10.9 hours of labor	12.70
Horse, tractor, truck, auto	2.68
Other equipment	2.99
Hired threshing	4.08
All other	0.47
Total harvesting	22.92
Storing and selling	2.58
Total costs	91.03
Returns:	
21.3 bushels of beans	121.15
0.3 tons of bean straw	3.19
Total returns	124.34
Net gain per acre	33.31
Cost to grow a bushel	3.07
Cost to harvest a bushel	1.07
Cost to store and sell a bushel	0.12
Total cost per bushel	4.26
Net cost per bushel (straw deducted)	4.11
Value per bushel	5.67
Net gain per bushel	1.56
Labor returns per acre	57.95
Returns per hour of labor	2.72

Apples, 1952

627 acres on 14 farms (15 accounts)

	Dollars
Average per acre:	
Growing:	
Orchard overhead	19.44
0.1 tons of manure, at $5.20 per ton	0.52
103 pounds of nitrogenous fertilizer, at $85.24 per ton	4.39
Other fertilizer	0.04
Spray and dust materials	45.08
34.3 hours of labor, at $1.29 per hour	44.19
0.3 hours of horse work, at 50 cents per hour	0.15
8.3 hours of tractor work, at 91 cents per hour	7.57
Other equipment (including auto and truck)	24.06
Interest	3.08
All other	8.46
Total growing	156.98
Harvesting:	
53.5 hours of labor	73.51
2.0 hours of tractor work	1.62
Auto and truck	4.57
Other equipment	4.11
All other	4.10
Total harvesting	87.91
Storing and selling:	
Packages	51.80
Commission, hired packing, storage, transportation	32.49
Labor	8.92
Equipment (including auto and truck)	6.62
Buildings	2.92
All other	8.63
Total storing and selling	111.38
Total cost per acre	356.27
Returns:	
246 bushels of packable fruit	484.44
Ciders and drops	19.25
Other	0.33
Total returns per acre	504.02
Net gain per acre	147.75
Cost to grow a bushel	0.64
Cost to harvest a bushel	0.36
Cost to store and sell a bushel	0.45
Total cost per bushel	1.45
Net cost per bushel*	1.03
Total returns per bushel	2.05
Net returns per bushel*	1.63
Gain per bushel	0.60
Labor returns per acre	274.36
Returns per hour of labor	2.87

* 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, 1952

100 acres on 7 farms*

Average per acre:	Dollars
Growing:	
Orchard overhead	21.78
156 pounds of fertilizer, at $80.90 per ton	6.31
Spray and dust materials	18.12
11.2 hours of labor, at $1.24 per hour	13.89
4.8 hours of tractor work, at 91 cents per hour	4.37
Other equipment (including auto and truck)	10.62
Interest	1.29
All other	4.88
Total growing	81.26
Harvesting:	
129 hours of labor	139.80
Auto, truck, and tractor	5.20
Other equipment	3.24
All other	1.92
Total harvesting	150.16
Storing and selling	9.32
Total cost per acre	240.74
Returns:	
3,859 pounds of cherries	303.55
Net gain per acre	62.81

	Cents
Cost per pound to grow	2.1
Cost per pound to harvest	3.9
Cost per pound to store and sell	0.2
Total cost per pound	6.2
Total returns per pound	7.8
Gain per pound	1.6

	Dollars
Labor returns per acre	217.14
Returns per hour of labor	1.54

* 12 accounts on 7 farms.

Peaches, 1952

62 acres on 10 farms (11 accounts)

Average per acre:	Dollars
Growing:	
Orchard overhead	26.56
0.9 tons of manure, at $5.53 per ton	4.98
120 pounds of fertilizer, at $70.83 per ton	4.25
Spray and dust materials	17.38
46.3 hours of labor, at $1.16 per hour	53.94
0.7 hours of horse work, at 51 cents per hour	0.36
13.0 hours of tractor work, at 86 cents per hour	11.16
Other equipment (including auto and truck)	17.14
Interest	2.57
All other	4.28
Total growing	142.62
Harvesting:	
53.9 hours of labor	63.57
Auto, truck, and tractor	9.31
Other equipment	4.07
All other	1.45
Total harvesting	78.40
Storing and selling:	
Packages	17.74
Hired packing and hired storage	4.04
Labor	10.66
Equipment (including auto and truck)	5.70
All other	4.54
Total storing and selling	42.68
Total cost per acre	263.70
Returns:	
142 bushels of peaches	278.03
All other	0.08
Total returns	278.11
Net gain per acre	14.41
Cost to grow a bushel	1.00
Cost to harvest a bushel	0.55
Cost to store and sell a bushel	0.30
Total cost per bushel	1.85
Net cost per bushel*	1.70
Total returns per bushel	1.95
Net returns per bushel*	1.80
Gain per bushel	0.10
Labor returns per acre	142.58
Returns per hour of labor	1.31

*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, 1952

75 acres on 5 farms

Average per acre:	Dollars
Growing:	
Vineyard overhead	16.99
214 pounds of nitrogenous fertilizer, at $81.03 per ton	8.67
80 pounds of other fertilizer, at $64.50 per ton	2.58
Spray and dust materials	9.35
Hired spraying	15.50
56.0 hours of labor, at 1.23 per hour	68.67
10.3 hours of tractor work, at 76 cents per hour	7.78
Other equipment (including auto and truck)	12.69
Interest	3.89
All other	23.92
Total growing	170.04
Harvesting:	
63.0 hours of labor	75.19
Auto, truck, and tractor	10.40
Other equipment	1.41
All other	1.55
Total harvesting	88.55
Storing and selling	11.14
Total cost per acre	269.73
Returns:	
3.4 tons of grapes	307.00
Net gain per acre	37.27
Cost to grow a ton	49.40
Cost to harvest a ton	25.73
Cost to store and sell a ton	3.24
Total cost per ton	78.37
Net cost per ton*	77.53
Total returns per ton	89.20
Net returns per ton*	88.36
Gain per ton	10.83
Labor returns per acre	183.77
Returns per hour of labor	1.51

*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, 1952

1,897 acres of regular pasture on 28 farms with Dairy Cow Accounts

	Average cost		
	Per farm	Per acre	Per cow equivalent
	dollars	dollars	dollars
Cost of regular pasture*:			
Labor	47	0.69	
Horse	1	0.01	
Tractor	23	0.34	
Auto and truck	1	0.01	
Other equipment	17	0.25	
Manure	175	2.59	
Lime	22	0.32	
Fertilizer	81	1.20	
Seed and seeding	62	0.92	
Interest	91	1.35	
Taxes	34	0.50	
Fences	184	2.72	
Other	17	0.25	
Total cost of regular pasture	755	11.15	
Credits for hay cut, etc.	19		
Net cost of regular pasture	736		16.24
Aftermath pasture	170		3.74
Annual crops pasture	118		2.61
Hired pasture	32		0.71
Total pasture cost	1,056		23.30

*Includes permanent and rotated pasture.

Hay, 1952

1,678 acres on 38 farms

Average per acre:	Dollars
Growing:	
Land	5.64
2.0 tons of manure, at $3.10 per ton	6.19
Share of seeding cost	3.76
Interest	0.62
All other	1.49
Total growing	17.70
Harvesting:	
5.6 hours of labor, at $1.04 per hour	5.84
0.4 hours of horse work, at 32 cents per hour	0.13
2.8 hours of tractor work, at 86 cents per hour	2.40
Equipment (including auto and truck)	7.13
Hired baling	2.35
All other	1.88
Total harvesting	19.73
Storing and selling	6.18
Total cost per acre	43.61
Returns:	
2.0 tons of hay	43.55
Value of aftermath pasture	2.27
Total returns per acre	45.82
Net gain per acre	2.21
Cost to grow a ton	9.03
Cost to harvest a ton	10.06
Cost to store and sell a ton	3.15
Total cost per ton	22.24
Net cost per ton (value of pasture, etc. deducted)	21.08
Value per ton	22.21
Net gain per ton	1.13
Labor returns per acre	8.14
Returns per hour of labor	1.43

Grass Silage, 1952

288 acres on 16 farms

Average per acre:	Dollars
Growing:	
Land	5.18
2.6 tons of manure, at $3.05 per ton	7.93
Seeding	3.45
Interest	0.55
All other	1.45
Total growing	18.56
Harvesting:	
8.1 hours of labor, at $1.04 per hour	8.45
5.1 hours of tractor labor, at 95 cents per hour	4.87
Other equipment (including auto and truck)	10.44
Hired silo filling	2.03
All other	0.13
Total harvesting	25.92
Storing costs	6.02
Total cost per acre	50.50
Returns:	
5.7 tons of silage	44.34
Aftermath	2.92
Hay	3.24
Total returns	50.50

Cost to grow a ton	3.26
Cost to harvest a ton	4.56
Cost to store a ton	1.06
Total cost per ton	8.88
Net cost per ton (aftermath and hay deducted)	7.79

Corn Silage, 1952

360 acres on 23 farms

Average per acre:	Dollars
Growing:	
Land	5.39
4.6 tons of manure, at $3.15 per ton	14.47
302 pounds of fertilizer, at $53.05 per ton	8.01
7.7 quarts of seed, at $9.93 per bushel	2.39
6.5 hours of labor, at $1.02 per hour	6.64
0.8 hours of horse work, at 49 cents per hour	0.39
5.4 hours of tractor work, at 99 cents per hour	5.34
Other equipment (including auto and truck)	6.25
Interest	0.42
All other	2.52
Total growing	51.82
Harvesting:	
9.7 hours of labor	10.09
0.7 hours of horse work	0.25
4.5 hours of tractor work	4.18
Other equipment (including auto and truck)	9.17
Hired silo filling	5.67
All other	0.25
Total harvesting	29.61
Storing costs	9.53
Total cost per acre	90.96
Returns:	
10.7 tons of silage	89.99
All other	0.97
Total returns per acre	90.96
Cost to grow a ton	4.86
Cost to harvest a ton	2.78
Cost to store a ton	0.89
Total cost per ton	8.53
Net cost per ton	8.44
Net return per ton	8.44

Corn for Grain, 1952

438 acres on 24 farms

Average per acre:	Dollars
Growing:	
Land	5.77
2.4 tons of manure, at $2.95 per ton	7.07
438 pounds of fertilizer, at $58.58 per ton	12.83
6.7 quarts of seed, at $10.75 per bushel	2.25
6.9 hours of labor, at $1.02 per hour	7.06
0.6 hours of horse work, at 60 cents per hour	0.36
6.2 hours of tractor work, at 80 cents per hour	4.94
Other equipment (including auto and truck)	4.50
Interest	0.39
All other	1.49
Total growing	46.66
Harvesting:	
6.1 hours of labor	6.49
2.8 hours of tractor work	2.27
Other equipment (including auto and truck)	3.81
Hired harvesting	1.63
All other	0.20
Total harvesting	14.40
Storing and selling	3.36
Total cost per acre	64.42
Returns:	
55 bushels of shelled corn	82.91
Net gain per acre	18.49
Cost to grow a bushel	0.85
Cost to harvest a bushel	0.26
Cost to store and sell a bushel	0.06
Total cost per bushel	1.17
Value per bushel	1.51
Gain per bushel	0.34
Labor returns per acre	32.08
Returns per hour of labor	2.45

Oats, 1952

590 acres on 30 farms

Average per acre:	Dollars
Growing:	
Land	5.58
1.9 tons of manure, at $2.95 per ton	5.60
334 pounds of fertilizer, at $49.40 per ton	8.25
2.3 bushels of seed, at $1.55 per bushel	3.56
4.4 hours of labor, at $1.04 per hour	4.59
0.1 hours of horse work, at 80 cents per hour	0.08
3.9 hours of tractor work, at 87 cents per hour	3.40
Other equipment (including auto and truck)	3.65
Interest	0.40
All other	1.39
Total growing	36.50
Harvesting:	
3.2 hours of labor	3.38
1.4 hours of tractor work	1.11
Other equipment (including auto and truck)	4.06
Hired threshing and combining	1.85
All other	0.87
Total harvesting	11.27
Storing and selling	4.14
Total cost per acre	51.91
Returns:	
42 bushels of oats	38.77
0.3 tons of oat straw	3.28
Total returns per acre	42.05
Net loss per acre	9.86
Cost to grow a bushel	0.87
Cost to harvest a bushel	0.27
Cost to store and sell a bushel	0.10
Total cost per bushel	1.24
Net cost per bushel	1.16
Value per bushel	0.92
Loss per bushel	0.24
Labor returns per acre	-1.70
Returns per hour of labor	-0.22

Wheat, 1952

824 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land	6.84
1.5 tons of manure, at $2.89 per ton	4.34
406 pounds of fertilizer, at $49.56 per ton	10.06
2.1 bushels of seed, at $2.45 per bushel	5.15
4.0 hours of labor, at $1.09 per hour	4.35
3.6 hours of tractor work, at 82 cents per hour	2.96
Other equipment (including auto and truck)	2.64
Interest	1.27
All other	1.55
Total growing	39.16
Harvesting:	
4.4 hours of labor	4.79
1.9 hours of tractor work	1.62
Hired threshing and combining	2.26
Other equipment (including auto and truck)	4.48
All other	2.70
Total harvesting	15.85
Storing and selling	3.77
Total cost per acre	58.78
Returns:	
35 bushels of wheat	74.07
0.7 tons of straw	8.47
Total returns per acre	82.54
Net gain per acre	23.76
Cost to grow a bushel	1.12
Cost to harvest a bushel	0.45
Cost to store and sell a bushel	0.11
Total cost per bushel	1.68
Net cost per bushel	1.44
Value per bushel	2.12
Gain per bushel	0.68
Labor returns per acre	32.95
Labor returns per hour	3.89

Barley, 1952

62 acres on 6 farms*

Average per acre:	Dollars
Growing:	
Land	5.86
0.9 tons of manure, at $2.87 per ton	2.58
257 pounds of fertilizer, at $51.75 per ton	6.65
2.2 bushels of seed, at $2.28 per bushel	5.02
3.1 hours of labor, at $1.03 per hour	3.20
2.9 hours of tractor work, at 93 cents per hour	2.71
Other equipment (including auto and truck)	3.48
Interest	0.74
All other	0.35
Total growing	30.59
Harvesting:	
2.4 hours of labor	2.31
0.2 hours of horse work	0.11
0.9 hours of tractor work	1.03
Other equipment (including auto and truck)	2.81
Threshing and combining	2.83
All other	0.96
Total harvesting	10.05
Storing and selling	2.57
Total cost per acre	43.21
Returns:	
46 bushels of barley	62.20
0.2 tons of straw	2.90
Total returns	65.10
Net gain per acre	21.89
Cost to grow a bushel	0.67
Cost to harvest a bushel	0.22
Cost to store and sell a bushel	0.05
Total cost per bushel	0.94
Net cost per bushel	0.88
Value per bushel	1.36
Net gain per bushel	0.48
Labor returns per acre	27.42
Returns per hour of labor	4.97

* 7 accounts on 6 farms.