

Average Enterprise Costs and Returns

—*from*—

FARM COST ACCOUNTS

45 Farms -- 1954

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INDIVIDUAL FACTORS AND ANNUAL AVERAGES
FOR FARM COST ACCOUNTS, 1954

For the Cost Account year 1954, there were 45 New York State farmers who kept detailed records on their businesses in co-operation with the Department of Agricultural Economics, Cornell University.

This is a report on these farm businesses which shows the results for individual enterprises. Each enterprise is tabulated separately and is arranged in relation to the enterprises on other farms according to size; for example, the farm with the largest number of cows is shown first on page 16, and the farm with the largest number of hens is first on page 20.

Enterprises with 15 or more farms have been divided into three approximately equal groups according to the size of the enterprises: large, medium-sized, and small. Averages for these groups, as well as averages for all farms, are shown below the figures for the individual farms.

The project was under the supervision of I.R. Starbird. The field work on the accounts was performed by K.H. Thomas and I.R. Starbird. 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, Wanda Triplehorn, and Christina Morrison. Assistance was also given by Grace Bush and Carol Petersen.

THE ECONOMIC SITUATION IN 1954*

Farm prices during 1954 continued the downward trend that started during the late months of 1952. With this decline in farm prices there was a relatively stable cost situation. Farm machinery and labor costs continued the upward trend,

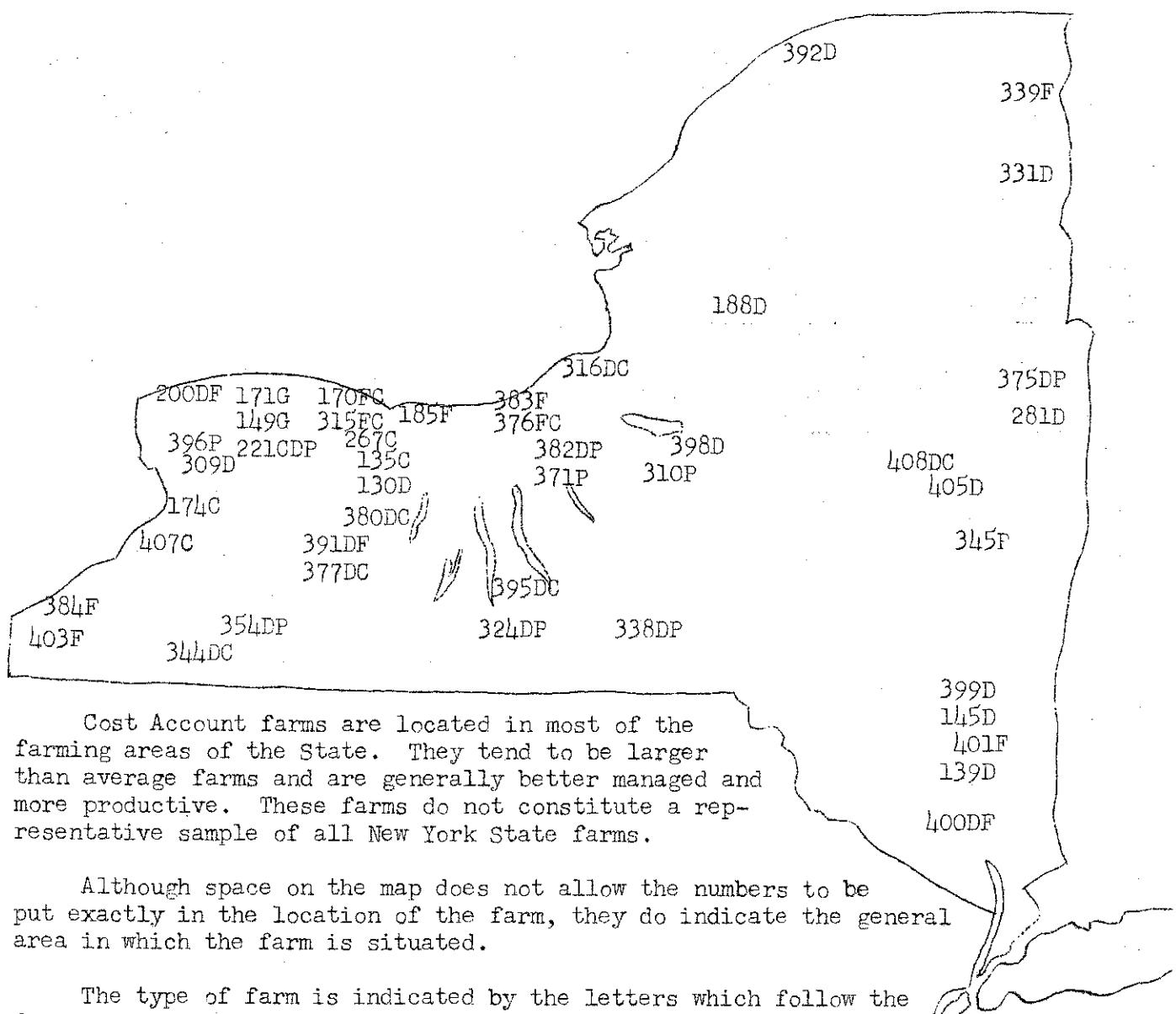
Year	New York farm prices	Prices of articles farmers buy	Earnings of factory workers	
1935-39	106	125	210	
1950	231	256	513	
1951	261	282	559	
1952	274	287	584	
1953	235	279	613	
1954				while other costs, including feed and fertilizer, remained stable. Dairy and poultry farmers were among those who experienced the greatest cost-price disparity in 1954.
Jan.	234	282	610	
Feb.	227	282	614	
Mar.	225	283	617	
Apr.	220	283	599	
May	220	284	608	
June	227	282	613	
July	219	280	614	Most segments of the non-farm economy experienced high net incomes at near-capacity operation, with plant and equipment expansion in evidence. There was a slight decrease in total industrial production and a small increase in unemployment. However, consumer expenditures for food and non-durable goods and services remained high.
Aug.	223	282	613	
Sept.	223	280	619	
Oct.	224	279	621	
Nov.	223	279	630	
Dec.	214	279	634	
1955				*****
Jan.	221	283	633	* The indexes for New York farm prices, prices of articles farmers buy, and the earnings of factory workers are on a pre-World War I base.
Feb.	225	283	640	
Mar.	228	284	640	
Apr.	239	284	630	

Source: Farm Economics, No. 199, March, 1955; and No. 203, Feb., 1956.

LOCATION OF FARMS

Legend

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



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

YIELDS FOR CROPS AND LIVESTOCK

Though extremely variable weather conditions existed during the summer and fall months of 1954, New York State crop yields were only slightly below the 1953 yields. In most cases the 1954 yields were higher than the 1946-1950

Item	New York State*			Cost Accounts 1954	averages. Better farming methods, more fertilizer, better feeding and breeding, new varieties, increased use of irrigation, and more intensive operation have increased crop yields and livestock production in recent years. There was no great difference between Cost Account farm yields and the State averages in 1954, except for milk production per cow, hay and barley yields.
	1936-40	1946-50	1954		
Hay	1.3	1.5	1.7	2.2	
Corn silage	8.9	9.6	9.2	9.2	
Corn grain	34	41	44	47	
Wheat	24	27	30.5	37	
Oats	30	36	37.5	37	
Barley	25	30	32	54	
C.F. Tomatoes	7.6	7.6	8.6	9.2	
Potatoes	130	257	280	**	
Cabbage	9.7	12.0	15.9	**	
Cows	5,628	6,242	6,830	10,112	
Hens	154	183	196	192	

* AMS Reports

** Not averaged

WEATHER CONDITIONS AT FIVE NEW YORK STATIONS, 1954*

Station	Length of growing season**	May 1 - Sept. 30		Annual total	
		days	Temperature degrees	Precipitation inches	Precipitation inches
Batavia	151		63.0	15.2	41.7
Ithaca	153		63.3	15.9	36.6
Canton	133		62.1	21.7	50.4
Rifton	154		66.6	20.3	46.9
Schenectady	181		65.0	16.1	36.8
New York State			62.7	17.7	42.8
Normal			63.6	18.2	39.1

* Weather Bureau, U.S. Department of Commerce, Annual Summary, 1954

** Number of days between first and last frost

The total annual precipitation was 3.7 inches above normal for the State. As usual, there was a great variation in precipitation between areas. Some areas, including the Adirondack region, the Kingston area, and a small area in Chautauqua and Erie Counties, experienced over 50 inches of precipitation. Some areas in Steuben, Allegany, Yates, and Ontario Counties experienced less than 30 inches of precipitation. Heavy rains in April in most areas prolonged spring work, but May and June resulted in favorable weather conditions for most crops. The droughty period in July adversely affected most vegetable and field crops, but relief was experienced in August. Rainfall through the fall months was heavy, resulting in unfavorable harvesting conditions for most crops.

Summary, 1954
Crop Enterprises

Crop	Number of accounts	Average acres per enterprise	Average yield per acre	Returns per hour of labor	Hours profit on labor per acre	Profit per acre
<u>Vegetables</u>						
Tomatoes, C.F.	7	21.4	9.2 tons	\$0.82	118	-971 -45
<u>Fruit</u>						
Apples	14	45.8	400 bu.	3.34	133	12,091 264
Cherries	13	9.4	5,028 lbs.	2.40	186	2,225 236
Peaches	9	5.9	168 bu.	1.02	156	-257 -43
<u>Hay and Grain</u>						
Hay	38	43.9	2.2 tons	1.34	6	78 2
Wheat	26	25.2	37 bu.	4.13	8	609 24
Corn for grain	18	22.9	47 bu.	1.28	10	50 2
Oats	26	18.3	37 bu.	-2.10	6	-371 -20
Barley	5	34.4	54 bu.	3.16	7	491 14

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	27	36	10,112 lbs.	\$0.98	99	-106
Hens	17	2,425	192 eggs	-0.13	1.0	-2,959
Raising chicks	18	2,560*	--	1.01	14**	-41

* Number of chicks started

** Per 100

Farm enterprise	Summary of Returns per Hour of Labor									
	1914 to 1918	1919 to 1923	1924 to 1928	1929 to 1933	1934 to 1938	1939 to 1943	1944 to 1948	1949 to 1953	1953 to 1954	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Livestock</u>										
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.41	1.00	0.98
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.38	1.61	-0.13
Raising chicks	--	--	--	0.46	0.33	0.48	0.48	0.83	0.67	1.01
<u>Fruit</u>										
Apples	--	0.70*	0.79	0.45	0.45	0.85	1.60	2.01	3.23	3.34
Cherries	--	--	--	0.69*	0.64	0.88	2.30	1.55	1.92	2.40
Peaches	--	--	--	0.42*	0.54	0.56	1.57	1.11	1.42	1.02
Grapes	--	--	--	--	--	--	--	2.40*	3.61	**
<u>Grain and hay</u>										
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	2.25	1.84	1.28
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.76	0.37	-0.13	-2.10
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	3.47	3.55	4.13
Barley	--	--	--	--	--	--	--	--	--	3.16
Hay other than alfalfa	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	--	--	--
All hay	--	--	--	--	--	--	--	1.37	1.54	1.34
<u>Vegetables</u>										
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.15	1.24	0.70	**
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	2.53*	**	**
Tomatoes, C.F.	--	--	--	0.24*	0.41	0.67	1.56	1.39	1.07	0.82

* Less than five years

** Not averaged

Labor Force on Cost Account Farms, 1954

	Middle-sized farms		Small farms	All farms
	Large farms	farms		
Farms	15	15	15	45
Man equivalent				
Range	4.3 to 22.4	2.4 to 4.2	1.2 to 2.3	1.2 to 22.4
Average	9.6	3.3	1.7	4.9
Months of work performed by:				
Men hired by month or year:				
With privileges	16	10	0	9
With board	2	2	1	2
With wage only	12	6	1	6
Men hired by day or hour	64	6	2	24
Operator	12	12	12	12
Other unpaid	9	4	5	6
Total months	115	40	21	59

Real Estate on Cost Account Farms, 1954

45 farms

Average per farm:

Acres of cropland	121.7
Total acres	225.6
Value of land and buildings	\$40,839
Value of cropland per acre	\$72
Cropland cost per acre	\$6.55
Building cost in per cent of value	13.6

Cost of Labor, 1954

45 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage	219
Value milk, wood, house, etc.	45
OASI tax and compensation insurance	16
Total	280
(High third, \$343; low third, \$223)	
Men boarding with farmer:	
Wage	146
OASI tax, etc.	10
Value of board	64
Total	220
(High third, \$251; low third, \$160)	
Men living off farm:	
Cash wage	219
OASI tax, etc.	17
Total	236
(High third, \$289; low third, \$121)	

Hired by day or hour:

Average of 96 cents per hour, or \$225 per month (high third, \$1.19 or \$278; low third 75 cents or \$176).

Farm operator:

His estimate of what he could get as superintendent of a similar farm, \$268 per month in cash and \$75 in privileges, or \$343 (high third, \$442; low third, \$255).

Members of family other than operator:

Average value \$320 (high third, \$458; low third, \$161).

Average cost of all types of farm labor:

Average of \$1.14 per hour or \$268 per month (high third, \$312; low third, \$225).

Equipment, 1954

\$400,750 investment on 45 farms

Average per farm:	Dollars
Cash purchases and repairs	2,886
Fuel, oil, and grease	100
Other costs*	1,192
Total	4,178
Sales and net inventory increase	1,037
Net annual cost	3,141

Farm capital	76,499
Investment in equipment other than power	8,906
Investment in power**	5,133

Proportion of farm capital that is:	Per cent
Equipment	12
Equipment plus power	18

	Dollars
Equipment investment per acre	51
Equipment cost per acre	18

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

** Trucks, tractors, and farm share of auto

Tractors, 1954

	122 tractors on 44 farms			
	3-plow*	2-plow**	1-plow***	All****
	\$	\$	\$	\$
Average per tractor:				
Fuel	196.67	117.26	57.00	137.56
Oil, grease, and greasing	18.89	13.34	7.12	14.07
Farm labor	33.17	19.90	14.88	23.43
Insurance	3.28	2.24	5.50	3.39
Depreciation	223.61	137.74	163.75	157.15
Repairs	107.89	69.13	26.25	81.02
Tires	29.89	14.89	—	19.05
Interest	83.94	43.32	40.75	54.75
Buildings	16.05	13.79	22.50	12.11
All other	3.22	3.42	0.75	3.90
Cost for the year	716.61	435.03	338.50	506.43
Hours of work per tractor	561	487	320	507
Cost per hour, dollars	1.28	0.89	1.06	1.00
Gallons of fuel per tractor	1,062	602	288	709

* Eighteen tractors
 ** Thirty-eight tractors
 *** Eight tractors
 **** 122 tractors

Trucks, 1954

	80 trucks on 42 farms		
	Large	Small	All
	\$	\$	\$
Average per truck:			
Fuel	105.53	140.10	121.19
Oil, grease, and greasing	12.60	16.97	13.10
Farm labor	26.73	12.13	21.00
License	52.80	22.90	41.17
Insurance	59.13	70.60	61.60
Depreciation	181.74	157.00	170.46
Repairs	132.04	60.57	96.86
Tires	47.30	22.77	30.70
Interest	43.33	35.60	37.04
Buildings	19.77	20.43	18.98
All other	2.43	0.63	1.78
Cost for the year	683.40	559.70	613.88
Distance driven per truck, miles	4,101*	7,337**	5,758***
Cost per mile, cents	17.8*	8.1**	11.5***
Gallons of fuel per truck	463	608	529

* Based on 20 trucks with known mileage
 ** Based on 21 trucks with known mileage
 *** Based on 41 trucks with known mileage

Dairy Cows, 1954

978 cows on 27 farms

Average per cow:	Dollars
Costs:	
3,421 pounds of grain, at \$62.73 per ton	107.30
2.3 tons of hay, at \$21.41 per ton	49.24
5.6 tons of silage, at \$8.15 per ton	45.64
Other feed	0.75
Bedding	5.63
Pasture and fences	26.29
Total feed and bedding	234.85
99 hours of labor, at \$1.01 per hour	100.04
Depreciation	39.65
Automobile, truck, tractor	7.76
Dairy equipment	9.62
Interest on \$256 value of cow	13.10
Buildings	15.06
Breeding costs	7.53
Veterinarian, medicine, disinfectants	8.27
Hired milk-hauling	12.72
DHIA	4.45
Insurance	1.32
Registration and transfer fees	0.36
Light, water, power	6.46
Strainer cloths and other supplies	2.81
All other	8.60
Total other than feed, bedding, labor, and depreciation	98.06
Total cost	472.60
Returns:	
9,819 pounds of milk sold	421.06
293 pounds of milk used on farm	13.02
Calves	18.47
10.2 tons of manure	16.77
Other returns	0.37
Total returns	469.69
Loss	2.91
Cost of producing 100 pounds of milk	4.32
Value of 100 pounds of milk	4.29
Return per hour of labor	0.98

Heifers, 1954

313 mature-heifer equivalents on 24 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	34.23
338 pounds of whole milk, at \$4.32 per hundredweight	14.60
1,739 pounds of grain, at \$3.46 per hundredweight	60.15
3.0 tons of hay, at \$20.31 per ton	60.92
1.9 tons of silage, at \$7.62 per ton	14.48
Other feed	3.24
Pasture and fences	28.83
Bedding	6.88
Total feed and bedding	189.10
46 hours of labor, at \$1.02 per hour	46.80
Equipment and power	5.48
Buildings	18.94
Breeding fees	6.88
Veterinarian and medicine	1.97
Insurance	1.50
Registration and transfer fees	0.65
Lights and water	3.02
Interest	13.56
All other	3.57
Total other than calf, feed, bedding, and labor	55.57
Total cost	325.70
By-products:	
8.7 tons of manure	13.96
Other returns	0.94
Net cost of raising a heifer to 27.5 months of age	310.80

* There were a total of 1,066 heifers of all ages on these farms for a part or all of the year. They were fed a total of 8,616 heifer-months, which divided by 27.5 equals 313 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1954

18 bulls on 11 farms

Average per bull:	Dollars
Costs:	
1439 pounds of grain, at \$68.81 per ton.....	49.51
2.3 tons of hay, at \$21.57 per ton.....	49.62
Other feed.....	0.93
Bedding.....	2.80
Pasture.....	2.36
Total feed and bedding.....	105.22
59 hours of labor, at \$1.10 per hour.....	64.78
Interest on value of bull.....	15.82
Buildings.....	23.08
All other.....	19.29
Total other than feed, bedding and labor.....	53.19
Total cost.....	228.19
Credits:	
6.2 tons of manure, at \$1.51 per ton.....	9.34
Appreciation.....	3.02
Other returns.....	0.66
Total credits other than service fees.....	13.02
Services, 25.3 at \$8.50.....	215.17
Total credits.....	228.19

Hens, 1954

41,230 birds on 17 farms

Average per bird:	Dollars
Costs:	
.32 pounds of grain, at \$3.50 per hundredweight	1.12
.72 pounds of mash, at \$4.25 per hundredweight	3.06
Grit and shell	0.05
Total feed	4.23
1.0 hours of labor, at \$1.09 per hour	1.09
Depreciation	1.43
Interest	0.06
Power and equipment	0.20
Buildings	0.32
Litter	0.05
Electricity	0.05
All other	0.21
Total other than feed, labor and depreciation	0.89
Total cost	7.64
Returns:	
192 eggs per hen	6.37
71 pounds of manure	0.05
Total returns	6.42
Net loss	1.22
Cost of producing a dozen eggs	0.48
Value per dozen eggs	0.40
Return per hour of labor	-0.13
Labor return per bird	-0.13

Raising Chicks, 1954

46,086 chicks started on 16 farms

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 37 cents per chick	37.14
1,622 pounds of mash, at \$4.54 per hundredweight	73.62
594 pounds of grain, at \$3.40 per hundredweight	20.18
Other feed	0.29
Total feed	94.09
14 hours of labor at \$1.10 per hour	15.36
Horse, auto, truck, tractor	2.21
Poultry equipment	5.02
Litter	1.15
Interest	3.14
Fuel and electricity	5.33
Medicine and disinfectants	0.58
Range and fences	0.06
Buildings	8.24
All other	0.99
Cost other than chicks, feed, and labor	26.72
Total cost	173.31
Returns:	
0.2 pullets sold	0.09
9.9 meat birds sold or eaten, at \$1.11 per bird	11.01
80.9 pullets for laying flock, at \$1.94 per bird	156.61
0.5 breeding cockerels	2.40
8.5 birds died	
Total value of birds	170.11
1050 pounds of manure	0.69
Eggs laid on range	0.91
Returns other than birds	1.60
Total returns	171.71
Loss	1.60
Cost of raising a bird to maturity	1.98
Value of mature bird	1.96
Return per hour of labor	1.01
Labor return per 100 chicks started	13.76

Canning Factory Tomatoes, 1954

150 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land.....	12.21
0.3 tons of manure, at \$4.37 per ton.....	1.31
2,023 pounds of fertilizer, at \$37.83 per ton.....	38.27
Spray and dust.....	16.09
2,622 plants, at \$12.77 per thousand.....	33.47
33.8 hours of labor, at \$1.21 per hour.....	40.82
13.5 hours of tractor work, at 99 cents per hour.....	13.40
Other equipment (including auto and truck).....	32.30
Interest.....	2.09
Cover crop.....	12.01
Hired spraying and dusting.....	3.97
All other.....	7.86
Total growing.....	213.80
Harvesting:	
84.3 hours of labor.....	101.57
Tractor, truck and auto.....	12.41
Other equipment.....	0.48
All other.....	4.42
Total harvesting.....	118.88
Storing and selling.....	2.57
Total cost per acre.....	335.25
Returns:	
9.2 tons of tomatoes.....	289.81
Net loss per acre.....	45.44
Cost to grow a ton.....	23.35
Cost to harvest a ton.....	12.98
Cost to store and sell a ton.....	0.28
Total cost per ton.....	36.61
Returns per ton.....	31.65
Loss per ton.....	4.96
Labor returns per acre.....	96.97
Returns per hour of labor.....	0.82

Apples, 1954

641 acres on 14 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	26.72
136 pounds of nitrogenous fertilizer, at \$98.24 per ton	6.68
Other fertilizer	2.13
Spray and dust materials	50.81
28.0 hours of labor, at \$1.43 per hour	40.09
8.5 hours of tractor work, at 98 cents per hour	8.37
Other equipment (including auto and truck)	27.03
Interest	3.41
All other	13.69
Total growing	178.93
Harvesting:	
86.7 hours of labor	119.89
4.7 hours of tractor work	2.82
Auto and truck	8.41
Other equipment	2.92
All other	6.73
Total harvesting	140.77
Storing and selling:	
Packages	68.53
Commissions, hired packing, storage, transportation	83.39
Labor	20.41
Equipment (including auto and truck)	8.22
Buildings	2.18
All other	13.87
Total storing and selling	196.60
Total cost per acre	516.30
Returns:	
400 bushels of packable fruit	757.02
Ciders and drops	22.91
Other	0.45
Total returns per acre	780.38
Net gain per acre	264.08
Cost to grow a bushel	0.45
Cost to harvest a bushel	0.35
Cost to store and sell a bushel	0.49
Total cost per bushel	1.29
Net cost per bushel*	0.85
Total returns per bushel	1.95
Net returns per bushel*	1.51
Gain per bushel	0.66
Labor returns per acre	444.47
Returns per hour of labor	3.34

*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, 1954

123 acres on 8 farms*		
		Dollars
Average per acre:		
Growing:		
Orchard overhead		23.37
155 pounds of fertilizer, at \$95.74 per ton.....		7.42
Spray and dust materials		21.78
15.6 hours of labor, at \$1.34 per hour.....		20.85
5.6 hours of tractor work, at \$1.15 per hour.....		6.46
Other equipment (including auto and truck).....		16.15
Interest.....		1.74
All other.....		11.22
Total growing.....		108.99
Harvesting:		
170 hours of labor.....		190.00
Auto, truck, and tractor.....		8.74
Other equipment.....		2.73
All other.....		5.03
Total harvesting.....		206.50
Storing and selling.....		4.12
Total cost per acre.....		319.61
Returns:		
5,028 pounds of cherries.....		555.31
Net gain per acre.....		235.70
<hr/>		
		Cents
Cost per pound to grow.....		2.1
Cost per pound to harvest.....		4.1
Cost per pound to store and sell.....		0.1
Total cost per pound.....		6.3
Total returns per pound.....		11.0
Gain per pound.....		4.7
<hr/>		
		Dollars
Labor returns per acre.....		447.22
Returns per hour of labor.....		2.40

* 13 accounts on 8 farms

53 acres on 9 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	26.85
1.0 tons of manure, at \$6.67 per ton.....	6.67
97 pounds of fertilizer, at \$90.72 per ton.....	4.40
Spray and dust materials.....	25.21
61.7 hours of labor, at \$1.30 per hour.....	80.36
10.8 hours of tractor work at \$1.11 per hour.....	11.97
Other equipment (including auto and truck).....	32.36
Interest.....	3.46
All other.....	13.91
Total growing.....	205.19
Harvesting:	
76.9 hours of labor.....	98.95
Auto, truck, and tractor.....	10.79
Other equipment.....	4.81
All other.....	2.53
Total harvesting.....	117.08
Storing and selling:	
Packages.....	16.70
Hired storage.....	1.89
Labor.....	22.92
Equipment (including auto and truck).....	9.29
All other.....	4.76
Total storing and selling.....	55.56
Total cost per acre.....	377.83
Returns:	
168 bushels of peaches.....	334.55
Net loss per acre.....	43.28
Cost to grow a bushel.....	1.22
Cost to harvest a bushel.....	0.70
Cost to store and sell a bushel.....	0.33
Total cost per bushel.....	2.25
Net cost per bushel*.....	2.14
Total returns per bushel.....	1.99
Net returns per bushel*.....	1.88
Loss per bushel.....	0.26
Labor returns per acre.....	158.95
Returns per hour of labor.....	1.02

*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.

Pasture, 1954

1,708 acres of regular pasture on 27 farms with Dairy Cow Accounts:

	Average cost		
	Per farm dollars	Per acre dollars	Per cow equivalent dollars
Cost of regular pasture*:			
Labor	34	0.54	
Tractor	21	0.34	
Auto and truck	3	0.05	
Other equipment	29	0.46	
Manure	196	3.10	
Lime	19	0.30	
Fertilizer	84	1.33	
Seed and seeding	72	1.14	
Interest	100	1.57	
Taxes	35	0.55	
Fences	207	3.27	
Other	18	0.28	
Total cost of regular pasture	818	12.93	
Credits for hay cut, etc.	<u>13</u>		
Net cost of regular pasture	805		15.44
Aftermath pasture	304		5.82
Annual crops pasture	139		2.67
Hired pasture	70		<u>1.34</u>
Total pasture cost	1,318		25.27

* Includes permanent and rotated pasture

Hay, 1954

1,668 acres on 38 farms

Average per acre:	Dollars
Growing:	
Land.....	5.68
2.5 tons of manure, at \$3.22 per ton.....	8.06
Share of seeding cost.....	3.15
Interest.....	0.74
All other.....	2.62
Total growing.....	20.25
Harvesting:	
5.8 hours of labor, at \$1.04 per hour.....	6.01
2.9 hours of tractor work, at 98 cents per hour.....	2.83
Equipment (including auto and truck).....	8.00
Hired baling.....	1.66
All other.....	1.57
Total harvesting.....	20.07
Storing and selling.....	6.41
Total cost per acre.....	46.73
Returns:	
2.2 tons of hay.....	43.44
Value of aftermath pasture.....	4.55
Value of all other returns.....	0.52
Total returns per acre.....	48.51
Net gain per acre.....	1.78
Cost to grow a ton.....	9.40
Cost to harvest a ton.....	9.32
Cost to store and sell a ton.....	2.97
Total cost per ton.....	21.69
Net cost per ton (value of pasture, etc. deducted).....	19.33
Value per ton.....	20.16
Net gain per ton.....	0.83
Labor returns per acre.....	7.91
Returns per hour of labor.....	1.34

Grass Silage, 1954

282 acres on 17 farms

Average per acre:	Dollars
Growing:	
Land.....	6.08
2.5 tons of manure, at \$2.93 per ton.....	7.33
Seeding.....	4.19
Interest.....	0.71
All other.....	2.63
Total growing.....	20.94
Harvesting:	
8.9 hours of labor, at \$1.08 per hour.....	9.57
4.1 hours of tractor labor, at \$1.07 per hour.....	4.40
Other equipment (including auto and truck).....	9.69
Hired silo filling.....	4.40
All other.....	0.52
Total harvesting.....	28.58
Storing costs.....	4.45
Total cost per acre.....	53.97
Returns:	
7.2 tons of silage.....	48.11
Aftermath.....	2.38
Hay.....	3.48
Total returns.....	53.97
Cost to grow a ton.....	2.89
Cost to harvest a ton.....	3.95
Cost to store a ton.....	0.61
Total cost per ton.....	7.45
Net cost per ton (aftermath and hay deducted).....	6.64

Corn Silage, 1954

373 acres on 21 farms

Average per acre:	Dollars
Growing:	
Land	5.18
4.0 tons of manure, at \$3.18 per ton	12.73
376 pounds of fertilizer, at \$60.43 per ton	11.36
7.6 quarts of seed, at \$10.78 per bushel	2.56
6.0 hours of labor, at \$1.02 per hour	6.10
5.3 hours of tractor work, at \$1.02 per hour	5.40
Other equipment (including auto and truck)	7.34
Interest	0.45
All other	2.70
Total growing	53.82
Harvesting:	
8.5 hours of labor	8.54
3.8 hours of tractor work	3.72
Other equipment (including auto and truck)	10.92
Hired silo filling	3.95
All other	0.71
Total harvesting	27.84
Storing costs	7.56
Total cost per acre	89.22
Returns:	
9.2 tons of silage	89.22
Total returns per acre	89.22
Cost to grow a ton	5.83
Cost to harvest a ton	3.01
Cost to store a ton	0.82
Total cost per ton	9.66
Return per ton	9.66

Corn for Grain, 1954

412 acres on 18 farms

Average per acre:

Dollars

Growing:	
Land.....	6.27
2.8 tons of manure, at \$3.17 per ton.....	8.87
463 pounds of fertilizer, at \$62.68 per ton.....	14.51
6.7 quarts of seed, at \$11.61 per bushel.....	2.43
5.0 hours of labor, at \$1.05 per hour.....	5.26
4.5 hours of tractor work, at \$0.90 per hour.....	4.06
Other equipment (including auto and truck).....	5.87
Interest.....	0.45
All other.....	3.64
Total growing.....	51.36

Harvesting:

5.1 hours of labor.....	5.50
2.6 hours of tractor work.....	2.22
Other equipment (including auto and truck).....	3.71
Hired harvesting.....	3.49
All other.....	0.08
Total harvesting.....	15.00

Storing and selling.....	3.39
Total cost per acre.....	69.75

Returns:

47 bushels of shelled corn.....	71.87
Value of stalks.....	0.05
Total returns per acre.....	71.92

Net gain per acre.....	2.17
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Cost to grow a bushel.....	1.08
Cost to harvest a bushel.....	0.32
Cost to store and sell a bushel.....	0.07
Total cost per bushel.....	1.47
Value per bushel.....	1.52
Gain per bushel.....	0.05

Labor returns per acre.....	12.96
Returns per hour of labor.....	1.28

Oats, 1954

477 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land.....	6.20
2.5 tons of manure, at \$3.26 per ton.....	8.16
315 pounds of fertilizer, at \$53.73 per ton.....	8.47
2.2 bushels of seed, at \$1.69 per bushel.....	3.71
3.7 hours of labor, at \$1.09 per hour.....	4.04
3.3 hours of tractor work, at \$1.06 per hour.....	3.49
Other equipment (including auto and truck).....	5.21
Interest.....	0.44
All other.....	0.97
Total growing.....	40.69
Harvesting:	
2.6 hours of labor.....	2.77
1.3 hours of tractor work.....	1.26
Other equipment (including auto and truck).....	4.55
Hired threshing and combining.....	1.87
All other.....	0.55
Total harvesting.....	11.00
Storing and selling.....	4.40
Total cost per acre.....	56.09
Returns:	
37 bushels of oats.....	32.61
0.3 tons of oat straw.....	3.26
Total returns per acre.....	35.87
Net loss per acre.....	20.22
Cost to grow a bushel.....	1.10
Cost to harvest a bushel.....	0.30
Cost to store and sell a bushel.....	0.12
Total cost per bushel.....	1.52
Net cost per bushel.....	1.43
Value per bushel.....	0.88
Loss per bushel.....	0.55
Labor returns per acre.....	-13.33
Returns per hour of labor.....	- 2.10

Wheat, 1954

655 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land	6.23
1.8 tons of manure, at \$3.22 per ton	5.80
428 pounds of fertilizer, at \$52.71 per ton	11.28
2.0 bushels of seed, at \$2.70 per bushel	5.41
4.0 hours of labor, at \$1.12 per hour	4.50
3.6 hours of tractor work, at 96 cents per hour	3.44
Other equipment (including auto and truck)	3.55
Interest	1.44
All other	1.43
Total growing	43.08
Harvesting:	
4.0 hours of labor	4.54
1.7 hours of tractor work	1.67
Hired threshing and combining	1.77
Other equipment (including auto and truck)	6.81
All other	1.90
Total harvesting	16.69
Storing and selling	5.16
Total cost per acre	64.93
Returns:	
37 bushels of wheat	80.14
0.7 tons of straw	8.69
Other	0.27
Total returns per acre	89.10
Net gain per acre	24.17
Cost to grow a bushel	1.17
Cost to harvest a bushel	0.45
Cost to store and sell a bushel	0.14
Total cost per bushel	1.76
Net cost per bushel	1.51
Value per bushel	2.16
Gain per bushel	0.65
Labor returns per acre	33.37
Labor returns per hour	4.13

Barley, 1954

172 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	7.10
0.6 tons of manure, at \$3.08 per ton	1.85
462 pounds of fertilizer, at \$52.42 per ton	12.11
1.9 bushels of seed, at \$1.54 per bushel	2.93
3.5 hours of labor, at \$1.17 per hour	4.11
3.2 hours of tractor work, at 98 cents per hour	3.12
Other equipment (including auto and truck)	3.31
Interest	1.26
All other	1.98
Total growing	37.77
Harvesting:	
3.8 hours of labor	4.75
0.7 hours of tractor work	0.83
Other equipment (including auto and truck)	7.16
Threshing and combining	2.21
All other	1.23
Total harvesting	16.18
Storing and selling	1.81
Total cost per acre	55.76
Returns:	
54 bushels of barley	65.94
0.4 tons of straw	4.10
Total returns	70.04
Net gain per acre	14.28
Cost to grow a bushel	0.70
Cost to harvest a bushel	0.30
Cost to store and sell a bushel	0.03
Total cost per bushel	1.03
Net cost per bushel	0.96
Value per bushel	1.23
Net gain per bushel	0.27
Labor returns per acre	23.14
Returns per hour of labor	3.16