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Costs and Returns  
on  
95 New York Farms  
1935

Taken from Farm Cost Accounts



New York State College of Agriculture  
Department of Agricultural Economics and Farm Management  
Ithaca, New York

September, 1936

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Farm Cost-Account Project

Annual Report for 1935

History: Project started in 1913, and has been conducted continuously for twenty-three years.

- Objects:
- a. To provide standards of comparisons useful in the analysis of a farm business (pounds of milk per cow, time spent per 100 hens, etc.).
  - b. To determine the relative profitableness of important farm enterprises.
  - c. To indicate some of the farm management practices that have proved successful.

- Procedure: Each farmer who cooperates in the project
- a. takes a complete inventory at beginning and end of year.
  - b. keeps a daily record of receipts and expenses.
  - c. keeps a daily record of time spent and equipment used on each enterprise.
  - d. keeps various field, production and food records.

A representative of the Farm Management Department spends from one to three days at the farm at the end of the year to help the farmer check the records for accuracy and completeness.

The clerical work of closing and analyzing the books is done at the College.

Not typical: The farms are not typical of New York State, but are larger and more productive than average.

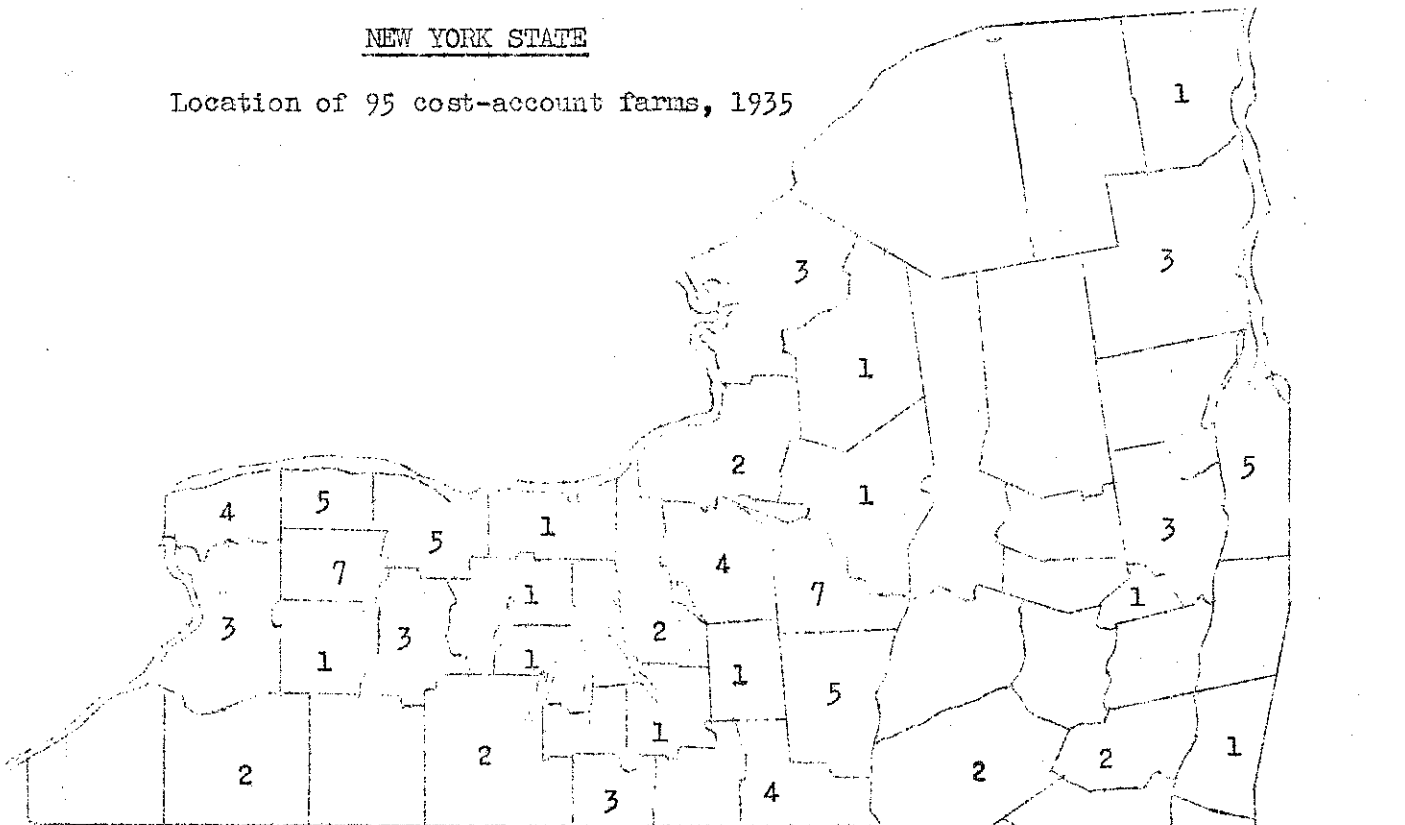
Acknowledgments: The work is made possible through the cooperation of the farmers who keep the records. Grateful acknowledgment is also made to the work of Mrs. M. B. Brown, Miss Louise Buell, Miss Frances Davis, Miss Pearl Russell, Miss Mary Shulman and Mrs. G. H. Stone in closing the books and tabulating the results.

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NEW YORK STATE

Location of 95 cost-account farms, 1935



The following farmers cooperated in this project: H. S. Ackles, H. C. Allis, D. T. Ball, Edward Barber, E. A. Bradley, R. C. Brill, Ralph Brundage, C. M. Buck, J. M. Burdick, B. S. Burlingame, A. B. Burrell, M. C. Burritt, I. J. Call, R. V. Call, W. D. Chase, H. L. Creal, A. E. Davis, R. Y. DeWolfe, R. V. DuBois, L. B. DuMond, L. T. Dunn, Erle Feeney, P. H. Flynn, H. D. Forward, Jr., H. M. Fuess, Jess Gibson & Son, J. R. Harshaw, C. F. C. Henry, W. D. Henry, E. J. Herrington, M. F. Hincer, Ernest Holbert, Fred Hopkins, A. C. Hover, Jas. Hume, W. W. Jeffers, R. S. Kill, H. H. King, D. E. Kinyon, A. W. Kurtz, Vincent LaFave, G. W. Lamb, H. C. Lamb, G. B. LaMont, W. H. Langworthy, John Losee, W. S. Mapes, Martin Brothers, I. B. Mitchell, D. D. Montgomery, E. P. McMahon, F. J. Nesbitt, Kenneth Noble, C. E. Paine, R. G. Palmer, B. W. Parker, Pearson Brothers, L. D. Pease, Phelps Brothers, O. T. Pierson, W. J. Pike, A. W. Plough, N. S. Pratt, H. G. Prosser, Aaron Putnam, John Rea, H. F. Reid, R. D. Reid, E. W. Rhodes & Son, A. C. Rider, C. A. Root, M. A. Roy, P. L. Saxe, L. W. Sheldon & Sons, F. W. Shimel, J. K. Silsby, C. F. Smith, E. S. Smith, J. R. Stevenson, Stewart Brothers, A. H. Stiles, Jr., H. E. Stitz, E. R. Stone, C. L. Taft, Teator Orchards, Theron Timmerman, W. R. Tousey, F. J. Townsend, M. E. Wadsworth, J. S. Welles, West Brothers, R. N. Westover, D. D. Whitson, A. L. Wilson, Charles Zefers.

LABOR INCOMES

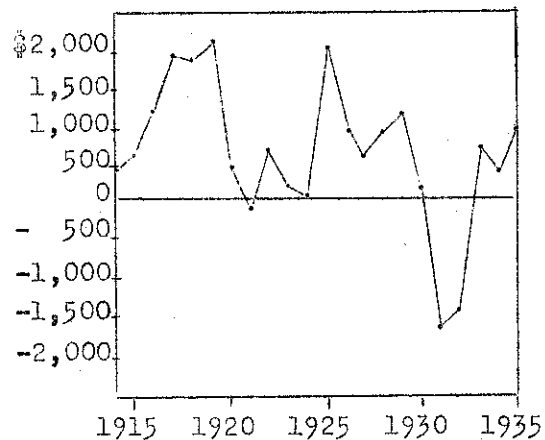
Average Labor Income,  
95 cost-account farms, 1935

Cash receipts	\$8,334
Increase in live-stock, equipment, etc.	1,055
Total farm receipts	\$9,389
Cash expenses	6,910
Value board furnished hired help	108
Value unpaid labor other than operator	215
Total farm expenses	7,233
Farm income (income from capital and from operator's labor)	\$2,156
Interest paid in cash	276
Income from operator's capital and operator's labor	\$1,880
Interest at 5% on operator's net worth of \$19,398	970
Labor income*	\$ 910

Cost-account farmers had a better year in 1935 than in other recent years. The average labor income\* of cost-account farmers was \$910, which is higher than in any year since 1929, and is \$600 higher than in 1934. This improvement was largely due to higher prices for milk, eggs, and potatoes - three important New York farm products.

Average Labor Incomes for 22 Years

Cost-Account Farms



One farmer in four made a labor income of more than \$2000 in 1935, but on another fourth of the farms there was a minus labor income. The two farms making the highest labor incomes in 1935 made an average loss of \$2104 in 1934.

In the past twenty-two years, the average labor income on cost-account farms has been \$638. During the past six years, 1930 to 1935, labor incomes on cost-account farms have averaged minus \$175.

\* Labor income is what a farmer receives for his year's work and management, after all farm business expenses including interest on the investment have been deducted from farm receipts. In addition, the farmer has the use of a house and farm products for home use. It is comparable to the wages of a married hired man who is provided with a house, milk, wood, and other farm products for use in the household.

## LAND AND BUILDINGS

Land and buildings on cost-account farms were valued at \$17,579 per farm in 1935, or about three times the state average. The value per acre was \$94, one-half of which was represented by the value of the buildings. Cropland was valued at \$54 per acre, pasture and fences at \$15, woods at \$16, and bearing orchards at \$159.

The cost of repairs, insurance, taxes, depreciation and interest on the farm operator's dwelling averaged \$309, or \$26 per month. These "overhead" costs for the barns averaged \$581 per farm.

School, county and town taxes averaged \$236 per farm or 1.3 per cent of the value of the farm.

## Averages from 94 accounts - 1935

	<u>1933</u>	<u>1934</u>	<u>1935</u>
Number of farms	73	93	94
Acres per farm	185	185	187
Value per farm	\$20,166	\$18,317	\$17,579
Value per acre	\$109	\$99	\$94
Taxes (school, county and town):			
per farm	\$240	\$226	\$236
per acre	\$1.30	\$1.22	\$1.26
Value of all buildings per farm	\$9,571	\$9,051	\$8,774
Operator's houses:			
value per house	\$3,000	\$2,884	\$2,846
annual cost per house	\$292	\$295	\$309
annual cost in per cent of value	9.7	10.2	10.9
Buildings other than dwellings:			
value per farm	\$5,216	\$4,992	\$4,879
annual cost per farm	\$581	\$565	\$581
annual cost in per cent of value	11.1	11.3	11.9
Cropland:			
acres per farm	101	96	90
value per acre	\$60	\$53	\$54
annual cost per acre	\$4.27	\$3.77	\$3.74
annual cost in per cent of value	7.1	7.1	7.0
Bearing orchards:			
number of farms having orchards	20	23	24
acres per farm having orchards	48.2	48.6	47.4
value per acre	\$202	\$177	\$159
annual cost per acre	\$13.12	\$14.56	\$12.58
annual cost in per cent of value	6.5	8.2	7.9

## LABOR

Labor cost 28 cents an hour in 1935, which was the same as the previous two years.

The regular hired men were paid an average of \$46 per month in cash, and furnished with house, wood, milk, fruit and other farm products worth \$15 per month, or a total wage of \$61 per month. Hired men boarded with family were paid \$33 per month in cash and the board was valued at \$20. Those who worked for wages only were paid \$49. Day and hour help was paid 22 cents per hour, or 2 cents more than in 1934.

The operator valued his time at \$67 per month in addition to \$37 in farm privileges, or a total of \$1248 per year. The work of other members of the family who worked on the farm was valued at \$55 per month or \$660 per year.

The average number of hours of farm work per man was the equivalent of 327 nine-hour days, 294 ten-hour days, or an average of 8 hours for every day in the year. This annual average has not varied much during the twenty-two years in which cost accounts have been kept. However, it does vary on individual farms. The tendency is for men to work longer hours on small farms than on large farms. This is probably due to the fact that the operator does a larger proportion of the work on small farms than on large farms.

In the table on the opposite page, the labor costs for individual farms are arranged according to the number of men working on the farm. Twelve months of work are considered the equivalent of one man.

All cost-account farms are "family farms", i. e. - the operator works and directs the work of the men. The largest third of the farms had 4.4 men in addition to the operator. Operators on these farms considered their own time worth \$116 per month. The smallest third were "two-men" farms - one hired man and the operator. These farmers valued their own time at \$92 per month.

Cost of Labor, 95 farms - 1935

	Cost per farm	Per cent of total
	<u>dollars</u>	<u>per cent</u>
<u>Labor operator:</u>		
Wage allowance	842	28.7
Privileges:		
house rent	206	7.0
other privileges	<u>248</u>	<u>8.5</u>
Total - labor operator	1,296	44.2
<u>Unpaid labor:</u>		
Wage allowance	190	6.5
Board or privileges	<u>60</u>	<u>2.0</u>
Total - unpaid labor	250	8.5
<u>Hired labor:</u>		
Cash wages	1,172	40.0
Privileges	135	4.6
Board furnished	72	2.5
Compensation insurance	<u>7</u>	<u>0.2</u>
Total - hired labor	<u>1,386</u>	<u>47.3</u>
<u>Total - all labor</u>	2,932	100.0



## Factors from 95 LABOR accounts - 1935

Farm number	No. of men	Total hours of work hours	Hours per man hours	Farm operator		Average cost per month for regular hired men			Cost per hour		Average cost per man
				wage per mo. \$	leges per mo. \$	wage and privi- leges \$	wage and board \$	wage only \$	for hour ¢	for hour ¢	
193	16.9	48,017	2841	75	40	66	--	--	22	25	705
192	9.5	25,108	2643	86	37	103	--	44	23	30	793
296	8.6	23,674	2753	125	33	90	--	35	23	30	839
298	6.5	17,796	2738	120	38	78	--	--	25	35	953
327	6.4	17,554	2743	67	9	90	--	22	16	22	602
292	6.4	18,309	2861	50	50	54	40	--	11	24	677
170	6.4	17,468	2729	50	28	71	--	44	20	24	663
313	6.1	17,639	2892	100	53	42	--	40	19	25	719
24	5.8	18,005	3104	75	48	69	--	42	30	29	896
196	5.4	18,009	3335	97	28	69	--	48	29	35	1,181
279	5.3	15,048	2839	150	--	68	--	--	22	33	938
153	5.1	14,758	2894	42	29	32	--	--	22	19	556
221	5.0	13,655	2731	37	12	--	--	48	17	20	547
283	4.8	14,980	3121	130	54	--	--	50	22	30	933
316	4.7	17,408	3704	69	63	--	55	--	27	23	867
332	4.6	13,718	2982	61	33	56	--	--	17	24	725
174	4.6	14,777	3212	125	44	68	--	55	18	28	900
130	4.5	14,125	3139	100	70	67	46	--	25	33	1,047
334	4.4	13,731	3121	100	51	110	--	70	25	37	1,149
337	4.3	8,651	2012	41	5	69	--	--	21	31	622
244	4.3	14,003	3257	50	52	54	45	--	19	23	753
335	4.2	15,551	3703	50	53	--	53	--	27	22	824
266	4.2	12,756	3037	50	46	75	--	39	19	25	747
188	4.1	14,286	3484	62	34	--	45	--	35	22	755
199	4.0	13,007	3252	150	48	106	57	66	25	39	1,272
329	3.9	10,154	2604	83	38	71	--	--	24	35	914
285	3.9	7,758	1989	58	42	--	--	--	20	41	822
315	3.8	10,654	2804	83	22	47	--	--	22	28	774
346	3.7	11,687	3159	50	46	51	--	--	22	24	756
336	3.7	10,663	2882	75	48	33	--	22	24	24	684
267	3.7	9,007	2434	45	25	62	--	--	25	30	731
169	3.7	9,893	2674	75	42	--	32	--	21	33	884

- continued -

## Factors from 95 LABOR accounts - continued

Farm number	No. of men	Total hours per work hours	Hours per man	Farm operator		Average cost per month for regular hired men			Cost per hour for help	Average cost per hour for labor	Average cost per man
				wage per mo.	leges per mo.	wage and leges	wage board	wage only			
				\$	\$	\$	\$	\$	¢	¢	\$
331	3.6	11,242	3123	50	38	--	--	--	22	28	864
147	3.6	8,423	2340	43	60	57	--	43	22	33	783
326	3.5	12,183	3481	100	48	--	90	--	26	36	1,248
325	3.5	10,093	2884	70	25	--	60	--	32	34	982
314	3.5	10,960	3131	60	60	--	--	47	20	28	890
284	3.5	12,110	3460	75	31	55	--	--	20	23	789
149	3.5	10,407	2973	67	16	38	--	--	18	21	626
309	3.4	10,002	2942	40	45	--	--	12	--	19	551
287	3.4	8,892	2615	67	30	47	41	--	34	28	737
175	3.4	9,475	2787	100	34	--	--	75	25	34	952
160	3.4	12,187	3584	75	31	93	63	--	17	27	965
344	3.3	10,993	3331	50	47	61	39	--	30	26	858
186	3.3	9,952	3016	100	38	43	42	--	24	35	1,060
168	3.3	10,531	3191	80	22	50	--	44	13	24	765
345	3.2	10,063	3145	50	70	--	63	--	29	29	899
340	3.2	8,510	2659	83	--	92	--	--	27	38	1,017
324	3.2	8,944	2795	50	26	43	--	--	25	28	772
343	3.1	7,973	2572	30	28	38	--	--	29	20	525
341	3.1	13,540	4368	60	56	--	50	--	10	19	824
321	3.1	7,309	2358	58	32	59	--	--	29	34	807
163	3.1	9,293	2998	100	38	45	62	--	23	33	983
155	3.1	7,329	2364	40	41	--	40	--	11	34	802
291	3.0	8,456	2819	58	29	76	--	--	25	32	908
200	2.9	7,787	2685	75	67	--	--	--	25	35	946
165	2.9	9,093	3136	90	33	50	--	--	22	31	957
150	2.9	9,216	3178	50	51	--	--	--	15	39	1,242
135	2.9	5,437	1875	30	42	--	--	--	20	36	674
330	2.8	7,633	2726	50	42	42	--	--	11	24	663
312	2.7	9,793	3627	25	40	--	39	--	15	16	586
211	2.7	7,882	2919	50	--	--	--	--	17	18	515
166	2.7	7,276	2695	100	32	61	--	--	21	37	1,001
81	2.7	8,985	3328	75	30	--	--	47	25	26	880

- continued -

## Factors from 95 LABOR accounts - continued

Farm number	No. of men	Total hours of work	Hours per man	Average cost per month for regular hired men					Cost per hour for help	Average cost per hour for all labor	Average cost per man
				wage per mo.	privileges per mo.	wage and privileges	wage board	wage only			
278	2.6	7346	2825	42	42	44	52	---	9	26	739
310	2.6	7526	2895	83	43	83	---	---	25	39	1,129
103	2.5	8083	3233	125	46	60	---	---	36	40	1,292
348	2.4	8777	3657	40	67	---	34	---	17	23	850
347	2.4	6682	2784	30	23	---	55	---	37	23	634
300	2.4	7393	3080	45	36	---	46	---	7	23	712
294	2.4	6575	2740	42	72	31	---	---	19	30	818
108	2.4	5909	2462	50	42	---	65	---	25	36	898
295	2.3	4542	1975	50	53	---	---	---	15	40	782
146	2.3	5904	2567	75	19	---	---	57	21	33	858
353	2.2	6045	2748	50	22	---	---	40	19	24	650
319	2.2	6398	2908	50	33	49	88	---	13	30	860
299	2.2	7611	3460	42	35	---	52	---	25	21	720
164	2.2	6157	2799	83	32	56	---	---	26	35	990
322	2.1	4560	2171	37	19	---	---	---	21	31	678
288	2.1	6834	3254	50	44	---	55	---	20	27	882
281	2.1	7562	3601	75	39	---	---	---	19	28	997
145	2.1	6153	2930	75	44	---	50	---	23	34	990
185	2.0	5291	2646	70	8	---	---	---	24	31	820
139	2.0	9318	4659	84	42	62	---	---	62	24	1,130
318	1.9	5931	3122	40	38	---	---	---	19	23	707
354	1.8	6090	3383	42	61	---	30	---	10	25	849
351	1.5	4550	3033	25	23	---	---	---	14	18	539
349	1.5	5422	3615	50	23	---	---	---	32	21	767
306	1.5	4767	3178	75	31	---	---	---	21	31	969
342	1.4	3730	2664	40	24	---	---	---	25	27	721
338	1.4	4384	3131	60	32	---	---	---	29	32	1,009
202	1.4	3392	2423	50	23	---	---	---	16	32	769
339	1.3	3279	2522	---	---	88	---	53	26	46	1,169
352	1.2	3230	2692	50	16	---	35	---	---	27	722
293	1.1	3462	3147	67	33	---	---	---	31	38	1,197

Averages for 1935, divided into thirds according to man equivalent:

High	5.4	15683	2909	79	37	63	49	49	22	28	808
Middle	3.2	9437	2975	65	37	57	59	47	22	29	848
Low	2.0	5900	2974	57	35	59	53	55	21	29	864

Averages, all farms:

1935	3.5	10387	2941	67	37	61	53	49	22	28	830
1934	3.3	9892	2974	68	36	62	51	47	20	28	829
1933	3.4	10227	2984	75	36	61	48	51	20	28	836
1932	3.4	10199	3014	80	38	68	50	62	20	30	910
1931	3.5	10609	2992	97	41	86	67	68	23	36	1,091

## WORK HORSES

The cost of horse work, including a charge for the use of harness, averaged 16 cents per horse hour. This was one cent per horse hour lower than in 1934, due mainly to lower feed costs.

The average value of the horses included in these accounts was \$116 per horse, or \$6 higher than in 1934.

The average cost of an hour's work for one man and a two-horse team was 60 cents.

On about one-tenth of the farms the cost of horse work was more than 30 cents per horse hour, while on another one-tenth, costs were below 10 cents per hour. Differences in the costs per hour of horse work were largely due to differences in the amount of horse work to be done. On most farms where there was at least 1000 hours of horse work per horse, costs were below average. On most farms with less than 500 hours of horse work per horse, costs per hour were higher than average.

Cost of Horse Work, 85 accounts - 1935

	Quantity per horse	Value per horse <u>dollars</u>	Per cent of total <u>per cent</u>
<u>Costs</u>			
Grain	2,028 lbs.	30.91	24.7
Hay	3.1 tons	29.49	23.6
Pasture and fences		3.32	2.7
Other feed and bedding		3.71	3.0
Total feed and bedding		<u>67.43</u>	<u>54.0</u>
Man labor	96.9 hrs.	27.83	22.4
Depreciation		7.77	6.2
Use of buildings		8.81	7.1
Interest		5.92	4.7
Shoeing		3.16	2.5
Veterinarian and medicine		1.14	0.9
Miscellaneous		2.74	2.2
Total cost to keep a horse		<u>124.80</u>	<u>100.0</u>
<u>Credits</u>			
Allowance for manure	8.2 tons	8.87	
Other credits		<u>1.12</u>	
Total credits		9.99	
Net cost of horse work		114.81	
Harness cost		<u>5.76</u>	
Total cost of horse work		120.57	
<hr/>			
Number of horses per farm	3.1	Hours worked per horse	736
Value per horse	\$116	Cost per hour	\$0.16

## TRACTORS

8 horse-power on drawbar, 16 horse-power on pulley. Tractors of this size (mainly Fordsons) were valued at \$206 per tractor. They were used only about half as many hours as the larger tractors. Costs averaged 58 cents per hour or 86 cents per hour for tractor and driver. A 2-horse team and driver cost 60 cents per hour on cost-account farms. The cost of operating an 8-16 tractor for one hour was equal to the cost of a team and driver for 1.4 hours.

10 horse-power on drawbar, 20 horse-power on pulley. The 10-20 was the most popular-sized tractor on cost-account farms. They were valued at \$389 and were used an average of about 400 hours. Because they were used more than the smaller tractors, the costs averaged 5 cents less than for the 8-16's, or 53 cents per hour.

15 horse-power on drawbar, 30 horse-power on pulley. Accounts were kept with 14 large tractors. They were valued at \$717. The average depreciation was \$102 per tractor, or 5 times as much as for the 8-16's. It is necessary to have a large amount of tractor work to make the ownership of a large tractor economical. The 3 accounts with the smallest amount of tractor work had an average cost of \$1.08 per hour, or 54 per cent more than the three accounts with the largest amount of tractor work to be done.

## Costs of Operating Tractors - 1935

Horse-power rating	8 - 16	10 - 20	15 - 30
Number of tractors	13	43	14
Average per tractor:			
Inventory value	\$206	\$389	\$717
Depreciation	\$21	\$51	\$102
Total year cost	\$120	\$212	\$298
Hours used	207	397	467
Gallons of fuel per hour	2.0	1.8	1.8
	<u>cents</u>	<u>cents</u>	<u>cents</u>
Average cost per hour for:			
Fuel and oil	26.0	23.3	22.9
Depreciation	10.2	12.7	21.8
Repairs	6.3	6.6	7.6
Interest	6.6	4.8	6.8
Farm labor	5.2	2.9	1.8
Use of buildings	2.8	1.1	1.5
All other costs	0.8	1.9	1.4
Total cost per hour	57.9	53.3	63.8

## Factors from TRACTOR accounts - 1935

Farm number	Average value	Year cost per tractor for			Gallons of fuel per hour	Total cost per tractor	Hours of use per tractor	Average cost per hour of use
		depre- ciation	cash repairs	fuel and oil				
	\$	\$	\$	\$	gal.	\$	hours	¢
<u>13 accounts, 8-16 horse-power</u>								
341	200	--	2	22	0.9	34	134	25
295	75	--	--	6	0.2	20	59	34
103	50	--	--	66	1.4	101	272	37
147	228	55	3	109	1.8	224	543	41
318	588	25	21	103	1.9	180	419	43
300	162	25	4	33	1.7	82	137	60
174	95	10	37	66	1.9	172	283	61
169	438	25	--	50	2.0	109	170	64
175	40	--	19	46	2.5	116	168	69
299	95	10	--	4	0.5	27	39	69
168	75	--	14	46	3.1	73	87	84
354	288	25	--	12	1.8	60	56	107
315	350	100	71	136	3.5	362	326	111
<u>Averages, all tractors:</u>								
1935	206	21	13	54	2.0	120	207	58
1934	211	33	11	51	1.6	118	222	53
<u>13 accounts, 15-30 horse-power</u>								
330	750	100	--	51	0.8	192	581	33
188	375	50	15	64	1.2	159	405	39
165	1,081	349	1	116	1.6	260	527	49
188	475	50	1	80	2.0	158	320	49
313	726	77	28	221	2.7	447	887	50
339	388	75	7	196	1.8	301	560	54
298	356	62	89	96	1.3	274	487	56
296	1,000	200	31	109	1.5	457	671	68
244	625	150	229	198	2.5	632	650	97
200	550	100	9	40	1.9	200	199	100
340	1,120	199	1	30	0.7	305	302	100
155	1,030	100	--	135	3.7	297	270	110
164	850	100	--	69	2.3	213	191	112
<u>Averages, all tractors:</u>								
1935	717	102	36	107	1.8	298	467	64
1934	776	132	27	110	1.9	333	460	72
<u>3 accounts - other tractors</u>								
314	864	52	11	80	1.9	187	362	52
193	573	137	91	191	2.0	515	796	65
319	488	125	--	42	1.0	196	266	74
<u>Averages, all tractors:</u>								
1935	642	107	49	129	1.9	352	563	63
1934	500	54	19	66	1.8	170	266	64
<u>All Tractors</u>								
<u>Averages, all farms:</u>								
1935	427	59	27	92	1.9	223	391	57
1934	432	67	20	97	1.7	227	365	56

## Factors from TRACTOR accounts - continued

Farm number	Average value	Year cost per tractor for			Gallons of fuel per hour	Total cost per tractor	Hours of use per tractor	Average cost per hour of use
		depre- ciation	cash repairs	fuel and oil				
	\$	\$	\$	\$	gal.	\$	hours	¢
41 accounts, 10-20 horse-power								
221	288	25	16	230	1.5	301	1,274	24
316	260	20	0	17	1.3	57	192	30
146	300	57	18	135	1.4	248	729	34
163	200	0	42	112	1.7	192	542	35
321	344	38	1	49	1.6	112	324	35
309	185	10	0	18	1.3	40	110	36
349	350	0	19	43	1.4	84	226	37
211	325	50	83	119	1.2	276	637	43
294	50	0	5	68	2.3	83	193	43
81	312	75	18	118	1.8	240	547	44
284	534	67	14	74	1.4	185	412	45
322	338	25	2	58	1.4	132	292	45
344	525	50	5	52	1.5	140	302	46
135	325	50	24	80	1.4	237	504	47
150	169	32	97	173	1.7	351	743	47
283	262	75	33	75	1.5	228	486	47
153	175	50	96	228	1.4	451	865	52
130	400	25	29	58	1.7	152	290	52
335	210	20	28	102	2.3	169	307	55
266	538	100	4	90	1.9	229	410	56
327	525	50	19	76	1.8	177	318	56
332	915	100	1	86	1.8	281	496	57
279	362	75	49	104	1.7	280	490	57
170	450	100	32	161	2.3	341	588	58
293	750	45	0	60	2.4	125	206	61
346	670	100	10	123	2.1	350	552	63
306	475	50	4	44	1.4	135	208	65
160	501	60	4	63	1.3	161	243	66
166	225	50	43	61	1.3	228	339	67
287	125	50	0	69	2.3	135	202	67
108	750	100	2	52	1.7	202	295	68
192	950	100	14	183	2.3	398	588	68
326	162	25	40	109	2.4	194	283	69
186	790	120	5	132	2.6	307	430	71
149	317	66	21	87	3.0	203	258	79
278	112	0	57	58	2.3	133	167	80
325	600	0	90	199	3.5	338	415	81
292	245	10	91	167	4.2	307	367	86
343	502	75	2	37	2.0	141	154	92
196	162	36	64	58	1.6	252	265	95
337	275	150	9	66	2.1	245	229	107
Averages for 1935, divided into thirds according to cost per hour:								
Low	309	32	16	82	1.5	157	436	36
Middle	445	60	30	101	1.8	244	450	54
High	408	59	32	96	2.4	232	302	77
Averages, all tractors:								
1935	389	51	26	93	1.8	212	397	53
1934	402	53	18	100	1.7	209	410	51

## FARM MOTOR TRUCKS

The cost of operating "pick-up" farm trucks averaged 5.7 cents per mile or one-half cent per mile less than the  $1\frac{1}{2}$ -ton trucks. Small trucks were driven about 4500 miles compared with 6300 miles for the large trucks. Small trucks were driven 12 miles on a gallon of gas compared with 8 for the large ones.

Averages from individual accounts are arranged in the two tables here according to the number of miles driven. The cost of operating small trucks was kept below 5 cents per mile only on those farms where trucks were driven 5000 miles or more. Some farmers were able to operate  $1\frac{1}{2}$ -ton trucks for less than 5 cents per mile but in most such cases, these trucks were driven at least 10,000 miles during the year.

The most important factor affecting the cost of hauling farm produce by truck is the number of miles the truck is driven. Many farmers are finding it economical to do some hauling for neighbors. Others find that they can save money by owning a small, cheap truck and hiring their produce hauled to market.

## Factors from 19 accounts with Small TRUCKS (1 ton or less) - 1935

Farm number	Average value	Average per truck				total cost	Miles of use per truck	Miles per gallon of gas	Average cost per mile
		depre- ciation	cash repairs	fuel and oil	total		per truck	per gallon	per mile
	\$	\$	\$	\$	\$	miles	miles	¢	
341	370	40	37	188	326	10,649	12	3.1	
300	175	100	13	65	215	7,000	20	3.1	
266	625	113	54	71	367	6,416	15	5.7	
130	350	100	39	77	319	6,000	11	5.3	
338	312	75	40	81	287	5,762	15	5.0	
281	325	50	33	84	247	5,673	14	3.3	
135	265	90	6	57	195	5,300	18	3.7	
348	350	100	46	103	308	5,098	10	6.0	
347	100	50	52	68	240	5,000	14	4.8	
175	88	25	63	96	304	4,888	8	6.2	
196	250	--	65	54	344	3,498	9	9.8	
334	32	15	87	33	190	3,467	20	5.5	
169	138	25	13	54	190	3,418	10	5.6	
315	175	50	172	72	389	3,354	7	11.6	
168	288	55	21	64	227	2,559	8	8.9	
288	92	15	10	55	112	2,243	9	5.0	
330	200	100	45	38	242	2,096	10	11.5	
321	80	--	63	43	179	2,017	8	8.9	
298	162	25	--	20	145	601	4	24.0	
Averages for 1935, divided into thirds according to miles driven:									
High	360	80	36	94	294	6,917	14	4.2	
Middle	175	44	47	66	253	4,381	11	5.8	
Low	166	41	52	49	216	2,145	8	10.1	
Averages, all trucks:									
1935	230	54	45	70	254	4,476	12	5.7	



## Costs of Operating Trucks - 1935

Size or capacity	1-ton	1½ tons
	or smaller	and larger
Number of trucks	19	28
Average value	\$230	\$401
Average depreciation	\$54	\$96
Total cost per truck for year	\$254	\$395
Average miles of use during year	4,476	6,278
Average miles per gallon of gas	12	8
Average cost per mile for:	<u>cents</u>	<u>cents</u>
Depreciation	1.2	1.5
Fuel and oil	1.6	2.0
Cash repairs	1.0	1.1
Other costs	<u>1.9</u>	<u>1.6</u>
Total cost per mile	5.7	6.2

## Factors from 27 accounts with Large TRUCKS (1½ tons or larger) - 1935

Farm number	Average value	Average per truck				Miles of use per truck	Miles per gallon of gas	Average cost per mile
		depre- ciation	cash repairs	fuel and oil	total cost			
	\$	\$	\$	\$	\$	miles	miles	¢
193	900	600	497	787	2,215	32,410	7	6.8
326	225	50	230	301	696	18,000	10	3.9
316	488	175	77	332	749	12,960	7	5.8
164	508	116	29	98	304	10,432	18	2.9
188	288	75	134	182	499	10,402	10	4.8
287	700	200	80	199	629	9,285	8	6.8
149	125	50	109	137	376	8,562	10	4.4
344	525	150	46	102	391	6,956	11	5.6
332	425	50	72	117	374	6,900	12	5.4
186	510	285	64	111	598	6,300	9	9.5
337	425	150	6	112	324	6,200	9	5.2
163	375	50	74	107	308	5,261	11	5.9
345	95	10	87	73	267	4,750	12	5.6
314	1,150	100	2	81	336	4,685	8	7.2
174	562	25	47	82	308	4,098	7	7.5
244	325	50	14	98	263	4,000	6	6.6
346	275	100	75	60	321	3,874	10	8.3
291	325	50	11	74	208	3,731	9	5.6
296	394	88	42	54	285	1,825	4	15.6
293	300	50	28	50	187	2,770	11	6.8
139	125	50	5	87	198	2,600	6	7.6
325	400	--	31	52	146	2,175	7	6.7
279	275	50	103	69	309	2,000	5	15.4
166	118	35	67	40	190	1,678	15	11.3
155	260	20	11	17	136	1,309	12	10.4
349	200	--	19	15	85	500	6	17.0
169	538	25	--	9	77	284	5	27.1

## Averages for 1935, divided into thirds according to miles driven:

High	465	163	142	251	693	12,879	9	5.4
Middle	449	91	42	89	326	4,767	9	6.8
Low	290	40	35	45	190	1,697	8	11.2

## Averages, all trucks:

1935	401	96	72	125	395	6,278	8	6.2
1934	406	104	55	91	340	5,738	11	5.9

## Factors from 60 DAIRY COW accounts - 1935

Farm number	Size of herd cows	Value per cow \$	Food per cow			Cost of food and bedding per cow \$	Average per cwt. of milk	
			grain	hay	silage		cost	value
			lbs.	tons	tons		\$	\$
279	74	95	2,812	2.5	3.8	84	1.55	2.00
341	27	96	1,898	3.2	0.6	72	1.36	2.15
244	50	78	3,968	1.3	7.0	89	1.53	1.80
326	44	63	1,940	1.9	3.1	67	1.88	2.33
300	21	61	2,319	2.4	0	70	1.49	2.21
188	44	95	2,139	3.3	4.3	82	1.43	1.72
165	16	80	1,570	1.4	3.8	82	1.30	1.88
325	26	89	1,859	2.6	7.4	91	1.78	2.13
330	20	113	2,482	1.4	7.0	76	1.30	1.70
344	38	98	2,976	2.4	5.2	97	1.27	1.46
352	13	65	1,739	1.4	0	46	0.98	1.67
309	18	135	2,886	2.7	5.7	101	1.43	1.78
351	18	75	1,820	1.9	5.1	79	1.15	1.68
318	20	115	1,680	1.5	6.5	73	1.65	2.08
332	24	64	3,145	1.8	5.2	103	1.52	1.75
278	20	129	3,990	2.6	1.3	100	1.32	1.55
199	35	88	4,789	2.5	5.4	143	2.34	2.47
150	11	68	2,210	2.0	3.6	108	2.33	2.91
169	16	105	2,353	1.9	7.0	89	2.34	2.70
266	13	107	2,817	1.4	6.7	98	1.97	2.37
348	31	87	2,794	2.2	4.4	84	1.59	1.73
299	20	97	2,848	2.6	1.3	95	1.48	1.65
202	7	109	1,566	0.9	3.3	75	2.14	2.69
316	22	99	3,399	0.9	6.3	122	2.66	2.83
324	15	89	3,568	1.6	7.6	111	1.70	1.84
306	15	96	2,128	2.8	6.2	99	1.58	1.76
145	13	106	1,446	2.8	3.7	99	2.80	3.06
200	10	113	1,388	1.4	0	52	1.62	1.99
293	7	114	2,640	1.5	0	63	2.06	2.33
349	16	138	3,616	3.7	4.0	104	1.68	1.75
314	14	100	1,460	2.7	2.1	55	1.70	1.78
354	12	65	1,575	2.1	3.9	77	1.50	1.55
283	28	55	2,008	1.2	3.6	85	1.58	1.61
281	26	133	3,986	1.9	5.1	133	1.74	1.75
284	10	96	1,900	2.3	7.9	108	1.59	1.59
338	12	93	3,041	2.9	3.2	99	1.66	1.66
343	17	81	2,462	2.0	3.6	79	1.65	1.63
164	10	70	1,886	1.4	4.7	83	1.90	1.87
288	11	99	2,335	1.2	4.7	78	1.80	1.76
163	15	87	2,176	2.0	4.3	111	1.76	1.72

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## Factors from 60 DAIRY COW accounts - continued

Farm number	Milk		Average per cow			Labor returns		Labor	Profit
	per cow	Milk test	cost	returns	profit	per cow	per hour	per cow	on enter- prise
	cwt.	%	\$	\$	\$	\$	\$	hrs.	\$
279	88	3.4	149	188	39	76	0.69	110	2,902
341	72	5.0	125	182	57	97	0.45	216	1,504
244	88	3.6	151	175	24	50	0.98	51	1,214
326	61	3.5	121	148	27	65	0.62	105	1,210
300	76	4.0	132	187	55	95	0.55	172	1,156
188	82	3.7	146	169	23	60	0.35	171	1,020
165	91	3.6	152	205	53	87	0.78	111	829
325	86	3.6	172	202	30	77	0.55	139	782
330	98	3.3	142	181	39	72	0.52	138	756
344	105	3.2	163	183	20	50	0.43	117	752
352	78	3.6	104	158	54	88	0.70	126	716
309	106	3.4	179	216	37	83	0.34	245	680
351	67	3.5	123	159	36	54	0.52	104	659
318	75	3.4	144	176	32	62	0.43	142	636
332	110	3.3	187	212	25	70	0.38	188	596
278	112	3.5	172	197	25	68	0.42	162	516
199	105	3.5	267	280	13	87	0.47	185	466
150	64	4.7	178	215	37	77	0.75	103	401
169	63	5.3	158	181	23	63	0.52	121	359
266	71	4.1	166	194	28	59	0.48	124	359
348	81	3.4	140	151	11	49	0.30	160	343
299	91	3.5	164	179	15	45	0.32	140	307
202	67	4.9	184	220	36	99	0.50	198	243
316	63	5.2	184	194	10	37	0.33	111	236
324	103	3.6	190	205	15	50	0.40	126	224
306	84	3.6	169	184	15	55	0.42	132	224
145	64	5.0	203	220	17	55	0.49	112	220
200	58	4.0	139	161	22	72	0.50	143	215
293	80	4.2	174	196	22	79	0.52	151	154
349	98	3.4	194	201	7	39	0.26	150	112
314	65	3.2	125	130	5	26	0.35	74	66
354	79	3.4	142	147	5	42	0.28	148	57
283	75	3.7	133	135	2	26	0.32	82	52
281	114	3.5	226	227	1	44	0.28	153	29
284	85	3.5	180	180	0	45	0.26	173	0
338	101	3.4	189	188	- 1	50	0.32	157	- 9
343	76	3.4	149	148	- 1	35	0.20	178	- 24
164	75	4.1	166	164	- 2	58	0.34	172	- 27
288	82	4.1	184	180	- 4	59	0.26	229	- 40
163	98	3.3	186	182	- 4	33	0.29	115	- 61

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## Factors from 60 DAIRY COW accounts - continued

Farm number	Size of herd cows	Value per cow \$	Feed per cow			Cost of feed and bedding per cow \$	Average per cwt. of milk	
			grain	hay	silage		cost	value
			lbs.	tons	tons		\$	\$
313	20	54	1,601	2.1	3.4	70	1.97	1.88
130	22	119	2,319	2.2	5.5	94	1.89	1.84
346	10	67	1,180	2.3	0	72	2.44	2.11
166	12	51	1,171	2.2	3.7	82	2.10	1.89
139	21	145	4,212	2.4	5.2	136	2.20	2.10
319	14	85	1,901	2.6	4.4	91	3.01	2.76
347	14	94	2,887	2.4	5.2	105	2.48	2.23
342	12	96	1,471	4.0	0	68	2.17	1.72
322	14	115	2,204	5.7	3.5	144	1.92	1.56
295	14	72	2,012	2.1	4.3	91	2.27	1.76
312	23	140	4,400	3.2	0	117	1.92	1.64
108	12	62	2,067	2.5	2.3	102	2.20	1.53
335	15	115	2,556	1.7	6.2	107	2.19	1.77
294	9	89	2,078	1.7	7.0	91	2.60	1.74
160	10	78	3,100	3.1	4.0	119	3.15	2.18
336	51	79	6,134	1.9	0	69	2.43	2.10
287	24	150	1,823	1.4	2.4	61	2.12	1.56
331	22	99	2,578	3.6	4.1	110	2.03	1.54
292	35	74	2,445	1.7	3.2	106	2.01	1.65
196	35	113	2,904	2.0	2.4	118	2.53	2.03

Averages for 1935, divided into thirds according to profit on enterprise:

High	27	90	2,710	2.2	4.5	88	1.58	1.95
Middle	16	96	2,565	2.0	4.2	94	1.76	1.85
Low	19	97	2,969	2.4	3.0	97	2.23	1.86

Average, all farms:

1935	21	94	2,755	2.2	3.9	92	1.81	1.90
1934	21	87	2,683	1.9	4.0	95	1.97	1.78
1933	22	92	2,348	2.4	4.1	80	1.90	1.56

## DAIRY COWS

Cost-account dairymen had a much better year in 1935 than in 1934. This improvement was due mainly to the following:

Milk prices up (\$1.90 per hundredweight in 1935; \$1.78 in 1934).

Cow values up (\$94 in 1935; \$87 in 1934).

Feed costs down (grain feed \$29 per ton or \$1 cheaper; hay \$10.50 or \$2 cheaper).

Calf values up (valued at \$2 more).

Returns per hour of labor in 1935 averaged 33 cents, or 17 cents higher than in 1934.

The average production of cost-account dairies is much above the average of the state (8137 pounds of milk per cow compared to about 5420 for the state). In spite of this high production, it cost 24 of these 60 dairymen more to produce their milk than they received for it.

The 20 farms with the highest profit produced milk for \$1.58 per hundredweight and sold it for \$1.95, leaving a profit of 37 cents per hundredweight. The low-profit group lost 37 cents per hundredweight. The average cost of producing milk on the 60 farms was \$1.81. The average returns was \$1.90 per hundredweight.

## Factors from 60 DAIRY COW accounts - continued

Farm number	Milk per cow cwt.	Milk test %	Average per cow			Labor returns		Labor per cow hrs.	Profit on enterprise
			cost \$	returns \$	profit \$	per cow \$	per hour \$		
313	59	3.8	140	135	- 5	35	0.22	159	-100
130	90	3.2	186	182	- 4	30	0.27	109	-101
346	46	4.6	122	107	- 15	5	0.06	75	-159
166	67	3.4	162	148	- 14	25	0.24	106	-169
139	88	3.6	223	214	- 9	27	0.18	146	-184
319	58	4.5	185	171	- 14	42	0.22	190	-198
347	63	4.6	177	161	- 16	25	0.14	182	-224
342	58	3.5	136	111	- 25	2	0.02	101	-320
322	88	3.7	217	185	- 32	1	0.01	106	-451
295	67	3.9	169	135	- 34	13	0.11	118	-468
312	83	3.3	173	150	- 23	2	0.01	153	-523
108	71	3.7	178	131	- 47	13	0.08	164	-543
335	88	3.1	207	171	- 36	6	0.03	209	-550
294	76	3.6	210	144	- 66	- 7	-0.03	199	-607
160	72	4.0	243	173	- 70	- 11	-0.05	222	-677
336	49	3.6	128	112	- 16	21	0.13	155	-800
287	62	3.3	143	108	- 35	- 16	-0.24	69	-861
331	88	3.6	211	167	- 44	20	0.09	229	-969
292	82	3.4	176	146	- 30	2	0.02	134	-1,028
196	98	3.1	263	213	- 50	30	0.13	224	-1,753

## Averages for 1935, divided into thirds according to profit on enterprise:

High	86	3.6	157	189	32	70	0.52	136	876
Middle	83	3.7	170	177	7	46	0.33	140	116
Low	73	3.5	180	153	- 27	15	0.10	154	-534

## Average, all farms:

1935	81	3.6	164	171	7	47	0.33	142	152
1934	80	3.6	174	159	- 15	23	0.16	144	-328
1933	79	---	165	138	- 27	12	0.09	141	-586

## Costs and Returns per Cow, 60 accounts - 1935

Costs	Quantity	Value	Returns	Quantity	Value
Grain	2,755 lbs.	\$ 40.13	Milk sold	7,420 lbs.	\$144.47
Hay	2.2 tons	23.15	Milk used		
Silage	3.9 tons	17.51	on farm	717 lbs.	9.91
Pasture and fences		7.54			
Other feed and bedding		3.84	Manure	8 tons	7.94
Total feed and bedding		\$ 92.17			
Labor	142 hrs.	39.46	Calves		6.61
Horse work, equipment use		6.35			
Interest		4.69	Appreciation (net)		2.58
Use of buildings		5.84			
Breeding fees		2.82	Other returns		0.06
Veterinary, medicine, disinfectants		0.96			
Hired milk hauling		5.35			
Miscellaneous		6.59			
Total cost		\$164.23			
Net gain		7.34			
		\$171.57	Total returns		\$171.57

## INCUBATION

Hatching paid an average return per hour of labor of \$2.13. The median return per hour (one-half of the farms above and one-half below) was \$1.50. It cost about 8 cents to hatch a chick or 3 cents less than its value.

The average hatch was 62 per cent with a range of from 48 per cent to 68 per cent. Hatching eggs were valued at 38 cents per dozen, or 8 cents higher than commercial eggs. The cost of eggs amounted to two-thirds of the cost of the chicks.

## Costs and Returns for Incubation, 10 accounts - 1935

	Per 100 salable chicks hatched		Per cent of total
	quantity	value	
		dollars	per cent
<b>Costs</b>			
Eggs set	162 eggs	5.26	67
Labor	1.8 hrs.	0.59	7
Auto and truck		0.14	2
Equipment		0.60	8
Fuel for incubator		0.35	4
Chick boxes		0.08	1
Use of buildings		0.10	1
Other		0.79	10
Total cost		7.91	100
Less: income from custom hatching		0.11	
Net cost		7.80	
Value	100 chicks	11.07	
Gain		3.27	

## Factors from 10 accounts - 1935

Farm number	Number set eggs	Value per egg	Per cent hatch	Average per 100 salable chicks hatched				Return per hour of labor	Profit on enter- prise
				net cost	value	labor returns	labor		
		¢	%	\$	\$	\$	hrs.	\$	\$
334	151,020	3.5	64	8.03	11.35	3.86	1.5	2.61	3,224
168	57,100	2.6	59	7.15	14.19	7.42	1.6	4.73	2,382
310	37,138	3.0	61	7.68	10.63	3.75	2.0	1.85	670
139	22,574	2.8	65	6.59	10.47	4.48	2.5	1.81	572
103	33,735	3.0	59	6.40	8.26	2.24	1.0	2.17	371
291	22,054	3.6	68	8.18	10.55	3.13	2.3	1.34	357
160	4,771	5.6	64	13.71	12.11	0.59	8.0	0.07	- 49
287	27,871	3.2	52	7.84	7.41	-0.08	1.2	-0.06	- 61
196	1,798	4.0	48	20.67	13.01	-3.02	13.0	-0.23	- 66
354	3,600	3.4	50	15.17	10.00	-2.83	1.9	-0.31	- 93
<b>Averages, all farms:</b>									
1935	36,150	3.2	62	7.80	11.07	3.86	1.8	2.13	731
1934	22,704	3.3	63	8.27	10.80	3.11	1.9	1.64	360
1933	16,051	3.6	59	8.30	10.20	2.55	2.2	1.16	181

## CHICKS

Brooding paid 34 cents per hour of labor in 1935, or 5 cents more than in 1934.

Chicks cost an average of \$11.36 per hundred. Out of 100 chicks put under the brooder:

- 6 were sold as chicks at 22 cents each;
- 8 pullets were sold at an average age of 6 weeks at 63 cents each;
- 25 pullets were raised and transferred to laying flock at \$1.02 each;
- 1 cockerel was sold at an average age of 10 weeks for 44 cents;
- 1 cockerel was transferred to the laying flock at \$1.83;
- 32 broilers were sold at 36 cents each; and
- 27 birds died.

Since some pullets and cockerels were sold before maturity, two birds sold at 10 weeks of age were considered equivalent to raising one bird to 20 weeks of age in calculating costs. Receipts from the sale of chicks and broilers were considered as reductions in the cost of raising birds for the laying flock. It cost \$1.04 to raise a pullet to laying age. It required 12 pounds of grain and 19 pounds of mash for each bird raised to maturity. Feed costs amounted to 46 per cent and the cost of the chicks to 25 per cent of the cost of raising pullets.

If a poultryman could reduce the mortality from 27 to 15 per cent by buying healthy, sturdy chicks he would thereby reduce his costs more than enough to justify his paying \$1.50 per hundred more than average for his chicks.

## Costs and Returns from 38 accounts - 1935

	Quantity per bird raised*	Value per bird raised*	Per cent of total
		dollars	per cent
<b>Costs</b>			
Grain	12 lbs.	0.22	15.0
Mash	19 lbs.	0.45	30.5
Total feed		0.67	45.5
Chicks	3.3 chicks	0.37	25.2
Labor	0.7 hrs.	0.21	14.3
Use of equipment		0.06	4.1
Fuel		0.04	2.7
Use of buildings		0.03	2.0
Interest		0.02	1.4
Other costs		0.07	4.8
Total cost		1.47	100.0
Less: broilers and chicks sold		0.43	
Net cost		1.04	
Per cent mortality	27	Net cost per bird raised	\$1.04
Per cent broilers	32	Value per bird raised	\$1.07
Per cent of chicks raised	35	Return per hour of labor	\$0.34

\* equivalent of 20 weeks.

## Factors from 38 CHICK accounts - 1935

Farm number	Number started chicks	Number raised* birds	Mor-tal-ity %	Average per bird raised*			Labor returns		Labor per 100 raised* hours	Profit on enter-prise \$
				of all feed \$	net cost \$	value \$	per 100 raised* \$	per hour \$		
291	3,125	1,718	15	0.59	0.99	1.39	56	1.18	47	695
193	5,353	2,292	17	0.48	0.84	1.00	32	0.62	51	373
309	1,001	328	13	0.61	0.47	1.50	116	1.71	68	339
345	2,700	1,100	8	0.69	0.74	1.00	44	0.70	63	280
186	2,800	1,075	20	0.55	0.65	0.90	38	1.06	36	270
330	1,000	425	23	0.32	0.67	1.00	46	0.83	56	139
318	800	249	39	0.41	0.62	1.10	60	1.20	50	120
221	3,423	1,287	19	0.50	0.92	1.01	28	0.27	103	118
324	1,500	607	20	0.50	0.81	0.99	30	0.71	43	112
338	1,040	444	10	0.74	1.00	1.23	39	0.78	50	102
130	1,000	480	5	0.57	0.81	1.00	42	0.58	73	93
347	548	254	20	0.39	0.49	0.85	54	0.65	83	91
288	300	130	8	0.53	0.67	1.25	63	3.42	18	75
139	1,520	445	22	0.82	1.32	1.48	47	0.38	123	73
81	450	221	6	0.28	0.94	1.25	51	0.67	75	68
334	24,804	5,783	18	0.86	1.28	1.29	26	0.38	68	61
354	1,500	657	19	0.73	1.24	1.31	33	0.32	104	45
312	250	110	8	0.48	0.50	0.91	63	0.47	133	45
353	795	308	25	0.48	1.03	1.16	38	0.36	105	41
300	355	145	14	0.52	0.83	1.00	37	0.42	90	24
146	1,400	563	9	0.59	0.96	1.00	22	0.42	53	23
349	600	292	19	0.63	0.71	0.78	20	0.33	62	21
153	541	212	17	0.64	0.75	0.85	27	0.32	84	21
160	1,622	719	8	0.79	1.10	1.11	42	0.28	148	12
299	425	183	32	0.51	1.22	1.24	42	0.22	192	3
278	458	190	16	0.63	0.79	0.75	20	0.22	91	- 7
174	900	336	23	1.09	1.20	1.15	12	0.21	59	- 18
175	800	278	18	1.09	1.31	1.16	6	0.11	56	- 40
266	804	323	15	0.54	0.97	0.76	0	0.00	86	- 69
166	998	406	15	0.80	1.20	1.00	17	0.17	99	- 81
332	1,000	460	7	0.64	0.95	0.75	- 6	-0.09	61	- 94
211	1,933	662	26	0.51	0.97	0.75	-18	-0.67	27	-150
196	1,213	525	9	0.62	1.39	1.10	21	0.15	139	-150
244	1,079	475	13	0.71	1.24	0.75	-30	-0.39	79	-233
103	16,693	1,743	62	0.66	1.43	1.23	3	0.05	54	-339
287	4,686	1,085	46	0.94	1.35	1.04	- 3	-0.03	101	-339
310	5,476	2,166	34	0.56	1.03	0.86	5	0.08	55	-365
168	6,680	2,504	15	0.70	1.35	1.14	- 3	-0.04	71	-509

Averages for 1935, divided into thirds according to profit on enterprise:

High	2,024	855	17	0.54	0.81	1.08	43	0.73	59	228
Middle	2,659	751	18	0.77	1.06	1.11	31	0.37	82	39
Low	3,286	858	40	0.69	1.23	1.01	0	0.00	70	-184

Averages, all farms:

1935	2,673	821	27	0.67	1.04	1.07	24	0.34	70	22
1934	2,250	765	18	0.63	1.04	1.03	19	0.29	65	- 10
1933	1,851	662	21	0.48	0.91	0.93	20	0.30	67	16
1932	1,649	594	24	0.51	0.93	1.03	30	0.46	66	60
1931	1,399	546	--	0.60	0.91	1.10	43	0.67	64	106

\* birds equivalent to 20 weeks or more in age.



## HENS

Cost-account poultrymen had a better year in 1935 than in 1934. This improvement was due mainly to better egg prices (30 cents in 1935, 26 in 1934 and 23 in 1933).

Returns per hour of labor averaged 48 cents in 1935. This is the best showing since 1930. Forty of the 41 farmers made something for the time spent on the laying flock, but 11 of them did not make as much as the cost of wages on those farms.

It cost 27 cents to produce a dozen eggs in 1935, or 2 cents less than in 1934. This reduction in cost, together with the 4-cent improvement in price, made it possible for these poultrymen to make an average profit of 3 cents per dozen.

Production on cost-account farms averaged 146 eggs per hen, or about 44 eggs more than the average for the state.

The number of birds that died or were lost or stolen during the year was one-fourth of the average inventory by months. High mortality is one of the most important causes of failure in the poultry business.

Costs and Returns for the Laying Flock, 41 accounts - 1935

	Quantity per bird	Value per bird <u>dollars</u>	Per cent of total <u>per cent</u>
<u>Costs</u>			
Mash	42 lbs.	0.94	28.4
Grain	45 lbs.	0.77	23.3
Other feed		0.05	1.5
Total feed		<u>1.76</u>	<u>53.2</u>
Labor	2.0 hrs.	0.60	18.2
Horse work and equipment use		0.09	2.7
Depreciation		0.37	11.2
Interest		0.05	1.5
Use of buildings		0.18	5.4
Litter		0.07	2.1
Express and commission		0.03	0.9
Containers		0.04	1.2
Other costs		0.12	3.6
Total cost		<u>3.31</u>	<u>100.0</u>
<u>Returns</u>			
Eggs	146 eggs	3.60	
Manure	120 lbs.	0.07	
Total returns		<u>3.67</u>	
Gain		0.36	
Hens per flock	760	Cost per dozen eggs	27¢
Returns per hour of labor	48¢	Value per dozen eggs	30¢

## Factors from 41 HEN accounts - 1935

Farm number	Size of flock birds	Eggs per hen eggs	Average per bird				
			grain fed lbs.	mash fed lbs.	cost		total returns \$
					all feed \$	total cost \$	
345	1,003	168	46	50	1.91	3.62	4.69
186	1,188	151	46	35	1.38	2.89	3.77
146	677	168	51	48	1.86	2.95	4.49
211	1,087	129	49	36	1.72	2.44	3.24
221	1,498	128	36	42	1.54	2.52	3.08
291	2,363	160	52	39	1.96	3.77	4.11
283	837	168	44	36	1.56	3.02	3.94
160	765	149	41	42	1.83	3.18	4.00
153	419	164	56	31	1.56	2.52	3.98
196	1,080	171	43	39	1.81	3.79	4.32
324	676	143	45	33	1.55	2.57	3.40
338	457	184	45	44	1.85	3.42	4.62
130	521	204	78	55	2.42	4.31	5.22
330	378	139	42	33	1.41	2.32	3.57
193	2,333	122	29	38	1.42	2.76	2.95
334	2,428	160	37	64	2.28	4.19	4.37
244	375	153	64	48	1.96	2.87	3.69
266	175	159	65	37	1.79	2.84	4.25
175	269	171	62	36	2.01	3.98	4.72
299	185	190	32	62	2.06	3.67	4.68
332	315	171	39	60	1.99	3.52	4.11
168	2,339	158	39	46	1.94	3.78	3.86
155	133	160	37	29	1.29	2.65	3.57
300	264	148	31	41	1.61	3.22	3.58
295	545	103	31	31	1.29	2.63	2.79
288	223	141	39	53	1.66	3.28	3.64
347	361	150	40	47	1.87	3.47	3.66
108	233	184	35	67	2.56	4.73	4.98
318	161	142	77	27	1.99	3.24	3.49
335	300	170	104	63	2.73	4.03	4.14
278	254	136	41	35	1.48	2.95	2.93
166	399	131	49	40	1.93	3.11	3.07
309	528	102	56	38	1.66	2.48	2.37
174	200	139	51	46	1.98	3.95	3.59
81	122	172	83	24	1.89	4.34	3.70
103	1,461	130	46	31	1.47	3.13	3.05
150	322	134	68	43	2.07	3.58	3.14
310	1,887	145	44	41	1.76	3.69	3.61
145	701	117	47	39	1.76	3.19	2.84
139	289	123	54	25	1.65	4.62	3.17
287	1,391	92	35	25	1.28	2.70	2.36
Averages for 1935, divided into thirds according to profit on enterprise:							
High	925	156	47	40	1.75	3.16	3.96
Middle	727	148	38	48	1.86	3.50	3.76
Low	617	127	49	36	1.67	3.29	3.08
Averages, all farms:							
1935	760	146	45	42	1.76	3.31	3.67
1934	755	143	45	42	1.69	3.40	3.07
1933	742	133	45	40	1.33	3.00	2.54

## Factors from 41 HEN accounts - continued

Farm number	Per dozen		Per 100 birds		Return	Mortal- ity	Profit
	eggs		labor		per		on
	cost	value	returns	labor	hour of		enter- prise
	¢	¢	\$	hrs.	\$	%	\$
345	25	33	184	276	0.66	23	1,076
186	23	30	150	172	0.87	18	1,047
146	20	31	202	145	1.40	22	1,042
211	22	30	96	88	1.09	5	871
221	24	29	87	167	0.52	24	846
291	29	32	90	169	0.53	22	811
283	22	29	163	239	0.68	16	774
160	26	32	158	280	0.56	13	627
153	18	28	189	229	0.83	24	612
196	26	30	137	235	0.58	28	575
324	21	28	118	125	0.94	19	562
338	22	30	166	143	1.16	14	548
130	25	30	185	297	0.62	12	475
330	19	30	162	156	1.04	26	471
193	27	29	58	130	0.45	8	446
334	33	35	96	212	0.45	36	433
244	21	28	136	243	0.56	11	309
266	19	30	192	206	0.93	-	247
175	28	33	155	222	0.70	16	199
299	22	29	205	502	0.41	2	187
332	23	27	117	237	0.49	25	186
168	30	30	76	286	0.27	29	180
155	19	26	195	305	0.64	23	122
300	25	28	105	296	0.35	10	95
295	28	30	57	103	0.56	17	90
288	26	30	119	306	0.39	27	81
347	27	28	97	351	0.28	5	67
108	30	32	118	255	0.46	29	59
318	29	31	75	253	0.29	22	40
335	28	29	58	230	0.25	12	34
278	26	26	54	210	0.25	43	- 4
166	28	27	55	158	0.35	22	- 16
309	29	27	27	201	0.13	9	- 58
174	34	31	31	224	0.14	90	- 71
81	30	25	27	340	0.08	26	- 78
103	31	30	41	127	0.32	36	-130
150	33	29	35	204	0.17	18	-142
310	31	31	90	252	0.36	22	-153
145	32	28	10	133	0.07	53	-247
139	47	32	- 34	453	-0.07	36	-418
287	35	31	11	160	0.07	49	-474
Averages for 1935, divided into thirds according to profit on enterprise:							
High	24	30	135	189	0.71	19	738
Middle	29	31	91	223	0.41	22	193
Low	32	30	43	199	0.22	33	-132
Averages, all farms:							
1935	27	30	97	203	0.48	24	276
1934	29	26	26	198	0.13	35	-249
1933	27	23	6	190	0.03	-	-350

## FEEDER LAMBS

Four of the 6 cost-account farmers who fattened lambs in 1935 lost money on the enterprise. Returns per hour of labor averaged minus 10 cents as compared with minus 1 cent in 1934, and plus \$1.03 in 1933.

Feeder lambs cost \$5.79 per lamb, or 9.8 cents per pound. The average gain was 27 pounds per lamb. The sale price averaged \$9.13 per lamb or 10.6 cents per pound.

It required an average of 165 pounds of grain and 198 pounds of hay, in addition to the pea ensilage and other feed, for each lamb sold. Although the feed was charged to the lamb accounts at \$3.04 per lamb sold, much of it did not have a ready market value.

## Factors from 6 accounts - 1935

Farm number	No. purchased lambs	Mor-tality %	Average per lamb purchased		Feed per lamb sold			Feed and bedding \$
			price \$	weight lbs.	grain lbs.	hay lbs.	succulent lbs.	
170	638	2	5.39	51	186	358	0	3.76
211	331	2	6.27	68	143	322	238	2.84
81	319	2	5.61	60	138	163	0	2.72
186	650	10	6.11	59	110	96	114	2.02
153	323	0	5.51	61	254	69	284	3.84
221	1,051	12	5.82	60	171	168	240	3.11

## Averages, all farms:

1935	552	7	5.79	59	165	198	148	3.04
1934	538	6	3.07	52	145	177	45	3.75

Farm number	Average per lamb sold			Labor returns per 100 lambs			Profit on enterprise \$
	labor hours	sale price \$	weight lbs.	total \$	per hour \$	per hour \$	
170	1.8	8.49	83	392	63	0.34	111
211	0.9	10.00	92	145	45	0.49	93
81	2.3	9.01	84	- 42	- 13	-0.06	-233
186	0.9	9.01	84	- 49	- 8	-0.09	-235
153	2.2	9.24	87	-166	- 51	-0.23	-305
221	1.1	9.35	87	-706	- 76	-0.70	-918

## Averages, all farms:

1935	1.4	9.13	86	-426	- 14	-0.10	-248
1934	1.1	6.91	85*	- 29	- 1	-0.01	-130

\* Average for five farms.

SHEEP				
Farm number	Average number sheep	Labor		Profit
		per sheep hrs.	returns per hour \$	on enterprise \$
170	97	5.4	0.73	254
293	28	3.6	1.75	140
314	58	4.1	0.73	106
160	4	6.9	0.20	- 2
315	119	4.1	0.25	- 10
135	14	4.0	-0.69	- 60
313	80	5.5	0.05	- 88
108	64	4.8	0.00	-114
164	96	5.8	0.04	-174
327	151	3.7	-0.10	-202
Averages, all farms:				
1935	71	4.6	0.25	- 15
1934	62	3.9	-0.09	- 88
1933	77	3.9	-0.39	-197
1932	71	3.2	-1.04	-311

Sheep are a side-line on New York farms. Of the 95 cost-account farms, 10 had small flocks ranging from 4 to 151 sheep. It required an average of 4.6 hours of labor per sheep to care for the flock. Returns per hour averaged 25 cents.

Mutton and wool have a high value per pound, so they can be shipped long distances economically. The abandoned farm lands of New York cannot compete in sheep production with the range lands of the West because of the high cost of winter feed in New York. On good New York farms sheep cannot compete with dairy cows. However, small farm flocks do have a definite place on farms in western New York to make use of feeds, pasture, and barn space that might otherwise be wasted.

SWINE				
Farm number	Pigs sold or eaten pigs	Labor		Profit
		per hour \$	returns on enterprise \$	
327	73	0.97		364
244	51	0.59		95
211	12	0.64		60
318	4	0.92		53
329	2	0.60		17
267	2	0.69		16
354	2	0.38		16
344	4	0.34		12
331	2	0.72		11
146	10	0.36		4
314	2	0.30		1
287	2	0.27		- 2
341	5	-0.01		- 12
163	4	0.18		- 13
135	3	0.12		- 19
326	15	-0.11		- 55
313	3	-0.01		- 57
330	2	-1.20		-108
Averages, all farms:				
1935	11	0.44		21
1934	6	0.21		- 9

On 18 of the cost-account farms, pork was produced for home consumption. Some farmers kept a few sows and sold weaned pigs to the neighbors. Most of them bought from 2 to 5 weaned pigs to fatten.

It paid these farmers to produce their own pork. After charging the pig fattening enterprise with the market price for feed and a share of the overhead cost of running the farm, there was 44 cents per hour left as pay for the time spent on it. This was 16 cents more than the average farm wage.

## CABBAGE

Cabbage sold for \$3 per ton more in 1935 than in 1934 on cost-account farms. Higher prices and better yields resulted in an average return of \$89 per acre, or \$42 more than in 1934.

Returns per hour on cabbage averaged 42 cents, as compared with 5 cents in 1934. On only 2 of the 22 farms were returns too low to pay costs other than labor while one-third of the cabbage accounts made more than 50 cents an hour.

Cabbage yields averaged 9.3 tons per acre and ranged from 4 to 20 tons.

## Costs and Returns from 22 accounts - 1935

	Quantity per acre	Value per acre dollars	Per cent of total per cent
<u>Growing costs</u>			
Use of land		4.88	8.8
Manure and cover crop		4.43	8.0
Fertilizer	419 lbs.	6.12	11.1
Seed and plants		4.48	8.1
Labor	48.6 hrs.	12.70	23.2
Horse work	26.4 hrs.	3.28	5.9
Use of tractor	5.7 hrs.	3.17	5.7
Other equipment		3.56	6.4
Miscellaneous		1.57	2.8
Total growing cost		44.19	80.0
<u>Harvesting costs</u>			
Labor	34.4 hrs.	8.78	15.8
Horse work	5.3 hrs.	0.66	1.2
Other equipment		1.59	2.9
Miscellaneous		0.04	0.1
Total harvesting cost		11.07	20.0
Total growing and harvesting cost		55.26	100.0
<u>Storing and selling costs</u>			
Labor	21.6 hrs.	6.27	
Miscellaneous		11.61	
Total storing and selling cost		17.88	
Total cost		73.14	
<u>Returns</u>			
Cabbage	9.3 tons	88.67	
Other returns (plants sold)		0.39	
Total returns		89.06	
Gain		15.92	
Acres per farm	10.0	Cost per ton	\$7.83
Returns per hour of labor	\$0.42	Value per ton	\$9.55

## Factors from 22 CABBAGE accounts - 1935

Farm number	Cabbage grown acres	Yield per acre tons	Average per acre		Average per ton		Labor returns		Profit on enterprise	
			cost \$	returns \$	net cost \$	value \$	Labor per acre hours	per acre \$		per hour \$
221	24	12.0	44	113	3.65	9.45	69	84	1.22	1,649
170	21	10.7	58	119	5.39	11.12	85	82	0.97	1,299
211	16	10.0	65	98	6.50	9.71	96	50	0.52	511
153	12	6.0	36	70	6.10	11.66	86	49	0.57	398
315	11	9.7	59	88	6.00	9.00	86	53	0.61	321
266	11	20.2	84	111	4.19	5.51	110	54	0.49	293
155	7	14.8	102	134	6.91	9.02	125	74	0.59	219
130	6	6.7	58	84	8.62	12.60	104	59	0.57	159
284	3	8.3	80	115	9.60	13.90	115	63	0.55	107
149	10	4.2	44	49	10.45	11.65	55	17	0.30	48
324	3	12.9	118	133	9.20	10.34	178	64	0.36	44
327	8	6.5	62	61	9.67	9.44	71	18	0.25	- 12
186	5	10.7	102	99	9.53	9.25	152	52	0.34	- 15
314	3	6.3	78	71	12.32	11.16	112	25	0.22	- 22
321	3	4.9	68	57	14.04	11.78	104	26	0.25	- 33
293	5	10.4	54	37	5.19	3.52	49	1	0.03	- 87
150	4	5.4	66	43	12.09	7.99	84	11	0.13	-100
283	23	7.2	63	58	8.50	7.77	125	32	0.25	-121
135	7	3.9	48	30	12.41	7.74	51	- 1	-0.01	-126
81	8	5.8	89	60	15.25	10.26	121	3	0.02	-232
335	8	5.3	91	58	17.10	10.92	126	- 6	-0.05	-247
193	23	10.2	152	129	14.86	12.56	184	27	0.15	-544
Averages for 1935, divided into thirds according to profit on enterprise:										
High	14	11.6	59	105	5.13	9.13	89	67	0.75	670
Middle	5	7.0	69	76	9.94	10.92	99	36	0.36	34
Low	11	7.6	93	75	12.20	9.73	128	18	0.14	-208
Averages, all farms:										
1935	10	9.3	73	89	7.83	9.55	105	44	0.42	160
1934	10	7.1	67	47	9.28	6.47	96	5	0.05	-191
1933	11	6.3	56	111	8.81	17.58	80	77	0.96	623
1932	12	8.2	63	22	7.72	2.74	79	-17	-0.21	-469
1931	13	7.8	80	55	10.12	7.07	97	11	0.11	-319

## CANNING-FACTORY PEAS

Good yields, combined with a price about as high as in 1934, resulted in relatively good returns from canning-factory peas in 1935. The yield was a little less than one ton of shelled peas per acre as compared with about one-fourth ton in 1934. The average price was \$57 per ton or only \$4 less than in 1934.

Every farm with yields of one ton per acre or more made a profit on the canning-factory pea enterprise in 1935.

Returns for labor averaged 54 cents per hour, which is the best return made by canning-factory peas on cost-account farms since 1930.

The cost of seed is almost 40 per cent of the total cost of growing peas. It is becoming a general practice for canning factories to share the risk of growing peas by guaranteeing the seed. If this is not in the contract, the grower may find himself in debt for the seed in years of crop failures.

## Costs and Returns from 11 accounts - 1935

	Quantity per acre	Value per acre dollars	Per cent of total per cent
<u>Growing costs</u>			
Use of land		4.06	9.5
Manure and cover crop		2.33	5.4
Fertilizer	202 lbs.	2.50	5.8
Seed	4.2 bu.	16.82	39.2
Labor	8.9 hrs.	2.09	4.9
Horse work	12.5 hrs.	1.52	3.6
Use of tractor	2.9 hrs.	1.78	4.2
Equipment		1.06	2.5
Auto and truck		0.12	0.3
Interest		0.40	0.9
Miscellaneous		1.62	3.8
Total growing cost		<u>34.30</u>	<u>80.1</u>
<u>Harvesting costs</u>			
Labor	19.0 hrs.	4.31	10.1
Horse work	5.4 hrs.	0.67	1.6
Use of tractor	0.5 hrs.	0.23	0.5
Truck and auto		2.01	4.7
Other equipment		0.52	1.2
Miscellaneous		<u>0.77</u>	<u>1.8</u>
Total harvesting cost		8.51	19.9
Total cost		42.81	100.0
<u>Returns</u>			
Peas	0.9 tons	50.58	
Other returns		<u>0.94</u>	
Total returns		51.52	
Gain		8.71	
Acres per farm	11.0	Cost per ton shelled peas	\$47.07
Returns per hour of labor	\$0.54	Value per ton shelled peas	\$56.86



## Factors from 11 CANNING-FACTORY PEAS accounts - 1935

Farm number	Peas grown acres	Yield of shelled peas pounds	Average per acre		Average per ton		Labor per acre hours	Labor returns per acre per hour		Profit on enterprise \$
			cost \$	returns \$	cost \$	value \$		\$	\$	
149	18	2,840	48	86	34	61	34	46	1.35	691
244	15	2,193	42	56	38	51	21	19	0.90	214
130	6	2,447	42	73	35	60	30	40	1.35	184
153	35	1,363	37	41	51	58	28	10	0.35	157
315	5	1,727	42	51	49	59	23	15	0.67	45
321	3	2,443	60	72	47	56	41	26	0.63	34
279	4	2,103	54	58	51	56	30	15	0.50	20
335	2	1,570	56	62	52	59	38	13	0.35	14
327	4	1,601	45	46	56	58	27	9	0.34	7
211	15	1,396	45	39	64	56	19	-2	-0.10	-81
193	14	1,000	41	25	83	50	33	-8	-0.24	-229

## Averages, all farms:

1935	11	1,779	43	52	47	57	28	15	0.54	96
1934	9	669	38	21	113	61	16	-13	-0.81	-152
1933	12	1,456	34	30	46	42	17	1	0.08	-42
1932	14	920	35	20	75	43	14	-10	-0.74	-200
1931	12	1,715	47	47	52	53	20	8	0.39	9

## SWEET CORN

Sweet corn paid 21 cents per hour of labor in 1935 as compared with 42 cents in 1934. Yields and prices were each 18 per cent below 1934. It cost about 10 cents to grow and harvest a dozen ears of sweet corn.

## Factors from 10 accounts - 1935

Farm number	Sweet corn grown acres	Yield per acre dozen ears	Average per acre		Average per dozen ears		Labor per acre hours	Labor returns per acre per hour		Profit on enterprise \$
			cost \$	returns \$	cost \$	value \$		\$	\$	
267	12	780	40	48	5	6	42	21	0.50	100
163	2	322	41	59	13	18	51	35	0.68	39
193	2	533	42	64	8	12	81	46	0.57	35
175	7	474	72	75	15	16	50	22	0.44	26
186	2	297	43	47	15	16	45	19	0.43	5
321	1	561	75	50	13	9	143	26	0.18	-25
211	11	259	33	30	13	12	71	10	0.14	-30
130	8	110	20	11	19	10	21	-3	-0.15	-80
353	6	234	43	24	18	10	36	-10	-0.29	-123
296	9	508	58	42	11	8	62	3	0.06	-144

## Averages, all farms:

1935	6	418	43	40	10	9	51	11	0.21	-20
1934	4	508	53	58	10	11	66	28	0.42	19

## DRY BEANS

Bean prices as well as yields were low on cost-account farms in 1935, resulting in a loss of about \$9 per acre. Returns per hour of labor on beans averaged minus 4 cents as compared with plus 44 cents in 1934.

Although growing costs were about the same as in 1934, the lower yield (11 bushels in 1935, 14 bushels in 1934) resulted in a greatly increased cost per bushel (\$2.63 per bushel, or 85 cents more than in 1934). Prices averaged \$1.83 per bushel or 29 cents below the previous year.

## Costs and Returns from 9 accounts - 1935

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Manure	1.5 tons	2.74	10.3
Use of land		3.25	12.2
Seed	1.0 bu.	3.43	12.7
Fertilizer	60 lbs.	0.61	2.3
Labor	10.8 hrs.	3.19	11.9
Horse work	13.0 hrs.	2.06	7.7
Use of tractor	3.5 hrs.	2.13	8.0
Other equipment		1.19	4.5
Interest		0.32	1.2
Miscellaneous		0.11	0.4
Total growing cost		<u>19.03</u>	<u>71.2</u>
<u>Harvesting costs</u>			
Labor	14.3 hrs.	4.39	16.4
Horse work	7.7 hrs.	1.51	5.7
Use of tractor	0.2 hrs.	0.10	0.4
Threshing		1.02	3.8
Other equipment		0.45	1.7
Miscellaneous		0.21	0.8
Total harvesting cost		<u>7.68</u>	<u>28.8</u>
Total growing and harvesting costs		26.71	100.0
Total storing and selling costs		3.38	
Total cost		<u>30.09</u>	
<u>Returns</u>			
Beans	10.9 bu.	19.98	
Roughage	0.4 tons	1.42	
Total returns		<u>21.40</u>	
Loss		8.69	
Acres per farm	16.5	Net cost per bushel	\$2.63
Returns per hour of labor	\$-0.04	Value per bushel	\$1.83

## Factors from 9 DRY BEANS accounts - 1935

Farm number	Beans grown acres	Yield per acre bu.	Average per acre		Average per bushel		Labor per acre hrs.	Labor returns		Profit on enter- prise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
330	7	10	19	25	1.64	2.18	17	10	0.58	39
244	30	14	34	36	2.34	2.43	27	8	0.28	38
202	6	21	49	44	2.10	1.90	39	8	0.21	- 23
164	21	10	25	23	2.32	2.15	16	4	0.25	- 36
130	10	13	30	24	2.29	1.80	37	5	0.14	- 65
293	16	18	28	22	1.48	1.13	18	0	0.01	-103
146	13	5	32	13	5.76	2.27	28	-10	-0.34	-244
313	24	5	23	10	4.50	1.86	30	- 5	-0.17	-309
135	22	9	36	10	3.94	0.96	24	-17	-0.73	-586
Averages, all farms:										
1935	16	11	30	21	2.63	1.83	25	- 1	-0.04	-143
1934	14	14	28	33	1.78	2.12	27	12	0.44	68
1933	14	16	29	24	1.79	1.44	29	2	0.08	- 78
1932	18	15	29	12	1.86	0.71	26	-10	-0.38	-300
1931	16	19	37	25	1.91	1.27	27	- 2	-0.09	-196

## CANNING-FACTORY TOMATOES

The tomato enterprise made a better showing in 1935 than in 1934, due mainly to the improvement in tomato prices.

The crop sold to the canning factory graded 76 per cent No. 1, 23 per cent No. 2, and 1 per cent culls. Prices per ton averaged \$14 for No. 1, \$6 for No. 2, \$20 for the small proportion (total of 4 tons) sold for market, or \$11.68 average for the total crop.

Yields were lower than in 1934 (7.5 tons per acre, or 1.1 tons below 1934).

The average returns per hour of labor was 37 cents, or 4 cents higher than in 1934.

Plants, set at the rate of 3000 per acre, cost \$15 per acre of one-fifth of the total. It required 109 hours of labor to grow and harvest an acre of tomatoes, which accounts for one-third the total cost.

## Costs and Returns for Canning-Factory Tomatoes, 9 accounts - 1935

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of land		4.15	5.6
Manure		5.88	7.9
Fertilizer	571 lbs.	6.87	9.2
Plants	2,948	15.07	20.4
Labor	33.2 hrs.	8.25	11.1
Horse work	19.2 hrs.	2.78	3.7
Tractor use	4.3 hrs.	2.32	3.1
Other equipment		2.90	3.9
Miscellaneous		2.01	2.7
Total growing cost		50.23	67.6
<u>Harvesting costs</u>			
Labor	75.8 hrs.	18.87	25.3
Use of equipment		1.97	2.7
Miscellaneous		0.19	0.3
Total harvesting cost		21.03	28.3
Selling cost		3.06	4.1
Total cost		74.32	100.0
<u>Returns</u>			
Tomatoes	7.5 tons	87.93	
Gain		13.61	
Acres per farm	10	Cost per ton	\$9.87
Returns per hour of labor	\$0.37	Value per ton	\$11.68

## Factors from 9 CANNING-FACTORY TOMATOES accounts - 1935

Farm number	Tomatoes grown acres	Yield per acre tons	Average		Average		Labor per acre hrs.	Labor		Profit on enter- prise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
170	14	12.9	81	162	6.29	12.62	150	1.18	0.78	1,131
327	19	8.9	81	107	9.12	12.02	108	55	0.51	491
315	6	9.2	89	109	9.75	11.85	142	58	0.41	116
81	13	8.2	85	93	10.34	11.24	125	40	0.32	96
149	4	8.4	86	102	10.18	12.05	152	48	0.31	71
335	2	3.7	61	45	16.25	11.96	76	- 1	-0.01	- 24
321	3	3.7	79	45	21.35	12.07	98	0	0.00	-103
211	15	2.6	47	28	17.58	10.58	84	- 4	-0.04	-278
135	10	4.1	65	31	15.87	7.47	58	-18	-0.31	-335
<u>Averages, all farms:</u>										
1935	10	7.5	74	88	9.87	11.68	111	41	0.37	129
1934	9	8.6	82	92	9.56	10.70	132	43	0.33	88
1933	9	6.7	78	68	11.78	10.27	124	23	0.18	- 92
1932	12	9.5	84	97	8.83	10.21	125	44	0.35	151
1931	16	6.3	86	89	13.65	14.13	110	37	0.33	44

Potato prices in 1935 were double 1934 prices on cost-account farms (55 cents per bushel in 1935, 28 cents in 1934). This gave growers with good yields a chance to recover some of the money they lost the previous year.

Returns per hour averaged 52 cents as compared with minus 8 cents in 1934.

Yields averaged 155 bushels per acre or 37 bushels less than in 1934. This is the lowest yield on cost-account farms since 1927. The highest yield in 1935 was 297 bushels per acre and the lowest, 29. Even with the relatively high prices received for potatoes in 1935, no farm with less than 100 bushels per acre made any profit on the potato enterprise.

Costs and Returns from 28 accounts - 1935

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of land		4.91	8.2
Manure and cover crop		4.66	7.8
Fertilizer	524 lbs.	8.83	14.7
Seed	22 bu.	6.20	10.4
Treating seed		0.21	0.4
Spray and dust materials		2.34	3.9
Labor	26.9 hrs.	7.62	12.8
Horse work	16.2 hrs.	2.42	4.1
Use of tractor	5.5 hrs.	2.92	4.9
Other equipment		3.91	6.5
Miscellaneous		1.20	2.0
Total growing cost		45.22	75.7
<u>Harvesting costs</u>			
Labor	37.3 hrs.	9.88	16.6
Horse work	7.3 hrs.	0.98	1.6
Use of tractor	1.7 hrs.	0.84	1.4
Other equipment		2.74	4.6
Miscellaneous		0.08	0.1
Total harvesting cost		14.52	24.3
Total growing and harvesting cost		59.74	100.0
<u>Storing and selling costs</u>			
Use of buildings		3.05	
Labor	7.4 hrs.	2.20	
Use of equipment		0.60	
Miscellaneous		2.02	
Total storing and selling cost		7.87	
Total cost		67.61	
<u>Returns</u>			
Potatoes	155 bu.	85.06	
Gain		17.45	
Acres per farm	22	Cost per bushel	\$0.44
Returns per hour of labor	\$0.52	Value per bushel	\$0.55

## Factors from 28 POTATO accounts - 1935

Farm number	Potatoes grown acres	Yield per acre bu.	Seed per acre bu.	Cost per acre			Total cost	per acre returns
				ferti-lizer \$	spray and dust \$	grow-ing \$		
193	99	193	29	17	2	53	83	112
267	63	228	23	5	3	44	68	107
165	36	226	22	15	4	54	80	136
166	26	200	20	16	3	60	84	122
163	29	189	22	20	6	61	92	125
284	18	134	22	10	2	40	67	112
130	23	181	23	0	0	39	57	86
146	27	145	20	4	3	30	57	81
155	8	238	16	6	3	42	67	141
153	40	101	22	0	2	25	39	48
324	10	254	16	5	0	44	80	112
266	6	297	21	15	4	75	113	150
316	4	229	26	17	6	110	151	174
283	40	161	24	10	3	48	65	66
150	4	124	17	2	0	33	52	60
149	10	117	6	10	1	33	47	47
244	5	88	25	11	1	45	61	47
211	9	69	22	4	1	28	37	29
344	6	155	20	3	0	88	114	98
221	65	77	18	4	1	32	47	45
294	12	64	18	0	0	19	43	34
160	15	138	20	11	4	67	91	84
145	3	182	20	13	14	99	139	85
313	21	48	7	0	0	22	32	24
325	5	51	19	20	3	61	74	29
164	9	60	20	2	3	44	57	28
188	10	29	21	10	2	39	49	19
186	20	97	22	6	2	61	84	57

## Averages for 1935, divided into thirds according to profit on enterprise:

High	37	197	24	12	3	49	76	112
Middle	14	144	21	6	2	40	59	66
Low	17	81	18	5	2	42	59	46

## Averages, all farms:

1935	22	155	22	9	2	45	68	85
1934	21	192	21	9	3	58	81	54
1933	24	160	21	10	3	50	73	115
1932	28	193	22	11	3	52	79	58
1931	23	199	21	14	4	75	107	62

## Factors from 28 POTATO accounts - continued

Farm number	Value	Cost per bushel		Labor	Labor returns		Profit
	per bushel	to harvest	total cost	per acre	per acre	per hour	on enterprise
	¢	¢	¢	hours	\$	\$	\$
193	58	9	43	74	48	0.65	2,890
267	47	7	30	77	62	0.81	2,450
165	60	8	35	83	82	0.99	2,062
166	61	7	42	49	56	1.14	1,005
163	66	10	49	88	61	0.69	924
284	83	12	50	73	63	0.87	817
130	48	7	32	75	51	0.68	657
146	56	11	40	60	44	0.73	642
155	59	8	28	75	99	1.33	578
153	47	10	38	54	19	0.35	366
324	44	12	31	102	61	0.59	324
266	50	7	38	137	71	0.52	221
316	76	10	66	130	53	0.41	82
283	41	10	41	78	24	0.31	36
150	48	14	42	60	31	0.53	32
149	40	10	40	81	17	0.21	2
244	54	13	70	56	-1	-0.02	-70
211	42	7	54	43	-1	-0.02	-77
344	63	10	74	127	17	0.13	-89
221	59	11	61	51	8	0.16	-91
294	54	30	68	82	15	0.19	-108
160	60	12	65	99	20	0.20	-110
145	47	14	77	140	-6	-0.05	-161
313	50	17	66	62	8	0.13	-165
325	56	18	144	40	-32	-0.79	-226
164	47	18	95	44	-13	-0.30	-260
188	64	26	170	35	-23	-0.67	-292
186	59	11	87	90	1	0.01	-557
<u>Averages for 1935, divided into thirds according to profit on enterprise:</u>							
High	57	8	38	74	58	0.79	1,336
Middle	46	10	41	73	25	0.35	102
Low	58	13	73	67	5	0.07	-206
<u>Averages, all farms:</u>							
1935	55	9	44	72	37	0.52	389
1934	28	8	42	80	-6	-0.08	-581
1933	72	8	46	68	60	0.88	1,030
1932	30	7	41	72	1	0.02	-585
1931	31	10	54	81	-17	-0.21	-1,020

Factors from FRUIT accounts - 1935

Farm number	Orchard bearing age	Yield per acre	Cost per acre	Re-turns per acre	Net cost per unit	Net value per unit	Labor to grow an acre	Labor returns		Profit on enter-prise
								per acre	per hour	

9 accounts with Peaches

	acres	bu.	\$	\$	\$ per bu.	hours	\$	\$	\$	
170	10	149	25	94	0.17	0.63	26	87	1.18	714
315	7	228	91	110	0.40	0.48	67	57	0.41	131
200	9	157	80	92	0.51	0.59	38	45	0.47	105
81	2	90	84	96	0.94	1.07	41	43	0.36	29
321	12	205	85	83	0.41	0.41	68	41	0.34	- 19
335	3	179	68	60	0.38	0.34	40	16	0.14	- 23
314	5	205	130	122	0.64	0.60	64	28	0.22	- 42
147	11	110	55	49	0.50	0.45	27	22	0.33	- 64
337	7	61	64	47	1.04	0.78	12	6	0.08	-113
Averages, all farms:										
1935	7	156	71	82	0.46	0.53	42	42	0.42	80

10 accounts with Pears

	acres	bu.	\$	\$	\$ per bu.	hours	\$	\$	\$	
298	13	126	135	166	1.08	1.32	24	68	0.65	403
170	11	49	22	40	0.46	0.83	12	24	0.93	193
296	2	93	124	148	1.33	1.59	70	59	0.54	54
315	7	44	12	20	0.29	0.46	0	13	0.66	53
325	2	31	18	38	0.60	1.24	4	26	1.59	40
169	1	49	58	44	1.18	0.90	39	9	0.13	- 14
147	4	12	18	6	1.44	0.52	12	- 6	-0.34	- 48
329	1	74	168	80	2.27	1.08	20	-58	-0.75	-106
327	14	1	14	0	12.60	0.13	3	-13	-3.41	-187
346	56	20	27	22	1.33	1.11	9	4	0.12	-247
Averages, all farms:										
1935	11	37	40	41	1.09	1.12	11	13	0.32	14
1934	6	66	57	55	0.86	0.83	19	18	0.27	- 13

12 accounts with Cherries

	acres	lbs.	\$	\$	¢ per lb.	hours	\$	\$	\$	
335	5	16,935	174	371	1.0	2.2	61	318	0.73	988
329	2	13,392	376	805	2.8	6.0	26	659	0.89	859
147	5	12,042	114	272	0.9	2.3	18	234	0.72	821
315	7	6,687	84	178	1.3	2.6	19	151	0.70	638
169	3	4,189	87	180	2.1	4.3	27	132	1.07	308
321	2	8,339	110	208	1.3	2.5	13	167	0.61	245
298	5	2,564	146	194	5.7	7.6	20	132	0.52	238
170	5	2,111	29	53	1.4	2.5	6	30	1.22	116
314	5	7,298	154	173	2.1	2.4	25	130	0.33	94
327	3	2,280	40	57	1.8	2.5	19	36	0.58	50
337	5	3,158	81	77	2.6	2.5	45	36	0.27	- 19
192	10	462	75	27	16.3	5.8	0	0	0.00	-484
Averages, all farms:										
1935	5	5,921	109	175	1.8	3.0	22	134	0.57	321
1934	4	4,431	96	143	2.1	3.2	17	99	0.49	201



## APPLES

In spite of better yields (180 bushels of marketable apples in 1935, 131 in 1934), apple growers keeping cost accounts made less money in 1935 than in 1934. This was due mainly to the decline in price from 75 cents to 50 cents per bushel. (These prices are net, after deducting cost of packages, commission, storage and transportation. Gross prices averaged 67 cents in 1935 and 86 cents in 1934.)

Returns per hour of labor averaged 34 cents in 1935, 52 cents in 1934.

It cost an average of 48 cents to grow, harvest and market a bushel of apples that sold for 50 cents.

The two growers who made the most money from the apple enterprise obtained very high yields and kept their costs down. Although they got but little more than the average price for their apples, their large acreage and efficient methods enabled them to make an excellent profit.

Only 7 of the 24 apple accounts failed to show some return for the time, after paying all costs other than labor. About one-half paid better than the average farm wage.

## Costs and Returns from 24 accounts - 1935

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Overhead		13.59	17.9
Nitrogenous fertilizer	155 lbs.	2.42	3.2
Manure and cover crop		2.29	3.0
Spray and dust materials		11.12	14.6
Labor	39 hrs.	11.97	15.7
Horse work	9 hrs.	1.60	2.1
Tractor use	3.2 hrs.	2.02	2.7
Other equipment		6.57	8.6
Miscellaneous		3.56	4.7
Total growing cost		55.14	72.5
<u>Harvesting costs</u>			
Labor	56 hrs.	17.45	22.9
Horse work	2 hrs.	0.36	0.5
Use of equipment		2.80	3.7
Miscellaneous		0.31	0.4
Total harvesting cost		20.92	27.5
Total growing and harvesting costs		76.06	100.0
Storing and selling costs		44.21	
Total cost		120.27	
<u>Returns</u>			
Apples	180 bu.	120.48	
Ciders and driers	13.6 cwt.	3.51	
Wood, pasture, etc.		0.03	
Total returns		124.02	
Gain		3.75	
Acres per farm	36	Cost to grow and harvest a bushel	\$0.42
Returns per hour of labor	\$0.34	Value per bushel	\$0.50

## Factors from 24 APPL.E accounts - 1935

Farm number	Orchard bearing age	Yield pack- able fruit per acre	Labor		Cost of spray materials per acre	Cost to grow an acre	Net to grower*		Return per hour of labor	Profit on enter- prise
			to grow an acre	to harvest and market a bu.			cost per bu.	re- turns per bu.		
	acres	bu.	hrs.	min.	\$	\$	\$	\$	\$	\$
192	90	328	52	26	13	69	0.36	0.57	0.66	6,240
298	64	316	60	25	11	73	0.39	0.56	0.63	3,495
325	18	155	33	32	9	37	0.35	0.72	0.83	1,032
315	56	146	19	14	10	32	0.29	0.41	0.61	975
169	21	188	36	33	6	56	0.58	0.82	0.65	935
345	20	138	24	39	6	37	0.50	0.76	0.59	714
346	40	105	24	44	3	21	0.44	0.58	0.39	573
296	96	299	42	28	14	74	0.45	0.46	0.34	405
150	7	150	57	19	15	76	0.66	1.03	0.92	365
314	52	150	34	8	12	48	0.37	0.40	0.37	262
337	38	80	17	30	4	35	0.70	0.65	0.25	-138
332	8	54	63	65	4	35	1.00	0.63	0.08	-161
340	60	140	27	33	7	56	0.65	0.62	0.34	-263
149	20	49	33	25	6	31	0.68	0.36	-0.07	-311
200	29	111	24	16	13	51	0.58	0.45	0.08	-432
321	13	132	29	26	25	67	0.73	0.43	-0.10	-501
147	18	118	26	34	13	49	0.57	0.31	0.01	-543
327	14	12	41	63	4	51	4.45	0.51	-0.59	-644
335	9	136	81	30	30	92	0.97	0.30	-0.41	-823
81	20	65	33	24	15	58	1.04	0.38	-0.47	-856
185	26	66	17	33	24	58	1.16	0.40	-0.63	-1,280
329	41	82	43	64	12	61	1.22	0.70	0.02	-1,750
170	71	148	42	12	12	51	0.40	0.24	-0.11	-1,754
24	46	229	83	41	10	67	0.55	0.34	0.08	-2,260

## Averages for 1935, divided into thirds according to profit on enterprise:

High	51	248	40	27	11	57	0.40	0.54	0.55	1,796
Middle	28	117	29	23	9	48	0.58	0.53	0.26	-147
Low	31	126	47	32	13	58	0.67	0.34	-0.07	-1,239

## Averages, all farms:

1935	36	180	39	27	11	55	0.48	0.50	0.34	137
1934	37	131	39	24	11	55	0.59	0.75	0.52	799
1933	32	244+	49	25	12	58	0.42	0.54	0.49	897

\* gross returns less cost of packages, commission, storage and transportation.

+ includes ciders and driers.

## HAY

Hay yields in 1935 were higher but prices were only about one-half the abnormally high prices of 1934. Alfalfa paid all costs of production but accounts with other types of hay showed an average loss.

Costs of producing an acre of alfalfa were relatively high (higher taxes and interest because better land is used, high seed cost, lime, etc.) but because of better yields the costs per ton were not so high as for stands of mixed clover and alfalfa, clover and timothy, or straight timothy.

	Alfalfa	Mixed leguminous	Clover and timothy	Non-leguminous
Number of accounts	51	24	28	24
Acres per farm	22	29	27	25
Yield per acre	2.5 tons	2.1 tons	1.5 tons	1.3 tons
Labor per ton	6 hrs.	5 hrs.	5 hrs.	5 hrs.
<u>Average per acre, harvesting:</u>				
Labor	13 hrs.	10 hrs.	7 hrs.	7 hrs.
Horse work	11 hrs.	9 hrs.	6 hrs.	7 hrs.
Tractor	0.7 hrs.	0.4 hrs.	0.3 hrs.	0.4 hrs.
<u>Returns for labor:</u>				
Per acre	\$4	\$1	\$-2	\$-1
Per hour	\$0.30	\$0.10	\$-0.30	\$-0.16
<u>Growing costs per acre:</u>				
Use of land	\$4.11	\$3.47	\$3.10	\$2.50
Manure	2.31	2.99	3.97	3.96
Seeding (year's share of cost)	2.24	1.39	1.06	0.55
Miscellaneous	0.56	0.31	0.40	0.23
Total	<u>\$9.22</u>	<u>\$8.16</u>	<u>\$8.53</u>	<u>\$7.24</u>
<u>Harvesting costs per acre:</u>				
Labor	\$3.71	\$3.02	\$1.90	\$2.01
Horse work	1.76	1.50	1.12	1.26
Tractor	0.36	0.24	0.16	0.22
Other equipment	1.97	1.48	0.91	1.03
Miscellaneous	0.02	0.03	0.01	0.01
Total	<u>\$7.82</u>	<u>\$6.27</u>	<u>\$4.10</u>	<u>\$4.53</u>
Growing and harvesting costs per acre	\$17.04	\$14.43	\$12.63	\$11.77
Storing and selling costs per ton	\$1.74	\$1.85	\$2.13	\$1.83
Cost per ton	\$8.44	\$8.55	\$10.44	\$10.42
Value per ton	\$8.49	\$7.54	\$7.67	\$8.04
Gain per ton	\$0.05	\$-1.01	\$-2.77	\$-2.38

## HAY

Alfalfa, in 1935, cost \$8.44 per ton, was valued at \$8.49 per ton, which left a profit of 5 cents per ton. Returns per hour averaged 30 cents, or slightly more than the cost of wages. On 3 of the 51 farms, alfalfa produced 4 or more tons of hay per acre and 1.2 tons was the lowest yield.

Mixed leguminous hay accounts were kept with fields which had some alfalfa in the mixture. It cost \$8.55 to produce a ton of this hay which was valued at \$7.54 or \$1.01 less than cost.

Clover and timothy yields averaged 1.5 tons per acre and in no case exceeded 3 tons per acre.

Non-leguminous hay, usually timothy, averaged 1.3 tons per acre, ranging from 0.6 to 3.4 tons.

Factors from 51 ALFALFA accounts - 1935

Farm number	Alfalfa Yield		Average		Average		Labor per acre hrs.	Labor returns		Profit on enter- prise
	per farm	per acre	per acre	per ton	per ton	per acre		per acre	per hour	
	acres	tons	\$	\$	\$	\$		\$	\$	
318	23	2.4	15	32	6	13	9	19	2.03	380
221	35	3.7	19	30	5	8	11	13	1.18	379
322	20	4.2	27	45	6	11	18	24	1.35	364
139	12	2.9	19	43	7	15	14	27	1.94	273
281	18	3.4	35	50	10	15	18	20	1.11	258
331	28	3.7	22	31	6	8	18	14	0.77	245
108	30	2.7	20	28	7	10	10	11	1.16	229
332	33	2.3	19	25	8	11	14	10	0.70	212
163	10	3.4	25	44	7	13	15	24	1.59	184
199	61	2.4	22	24	9	10	7	6	0.81	172
325	15	1.9	14	25	2	8	6	13	2.16	158
335	12	4.0	27	40	7	10	26	18	0.70	154
330	18	2.3	15	23	7	10	9	10	1.12	139
347	16	3.5	32	39	8	10	8	9	1.11	118
149	50	2.3	11	14	5	6	11	5	0.42	114
353	10	2.8	24	34	9	12	9	11	1.27	92
349	10	2.8	9	18	3	7	4	10	2.48	91

- continued -

## Factors from 51 ALFALFA accounts - continued

Farm number	Alfalfa per farm acres	Yield per acre tons	Average		Average		Labor per acre hrs.	Labor returns		Profit on enter- prise
			per acre		per ton			per acre	per hour	
			cost	returns	cost	value				
\$	\$	\$	\$			\$	\$	\$		
188	16	3.0	18	21	6	7	15	7	0.47	64
309	17	2.4	15	19	6	8	10	6	0.54	63
306	25	2.4	22	24	9	10	6	4	0.63	53
150	18	3.7	21	24	6	7	14	9	0.60	53
341	6	1.8	11	19	6	11	9	10	1.08	45
164	31	1.3	14	16	11	12	5	3	0.64	42
337	3	4.0	45	48	11	12	32	13	0.40	8
155	10	3.3	17	17	5	5	21	7	0.34	1
165	6	1.4	15	14	11	10	11	2	0.23	- 5
170	27	2.5	18	18	7	7	10	2	0.21	- 10
153	35	1.8	15	14	8	8	16	3	0.18	- 11
315	13	1.2	11	10	9	8	7	1	0.13	- 13
319	4	2.5	39	34	15	13	34	5	0.15	- 20
202	6	2.5	20	15	8	6	17	0	0.03	- 31
314	12	2.8	19	16	7	6	16	2	0.11	- 33
293	14	3.0	24	22	8	7	15	3	0.20	- 37
324	8	2.6	24	20	9	8	14	- 1	-0.06	- 37
211	8	2.2	19	14	8	6	9	- 4	-0.41	- 44
166	4	1.2	30	16	24	13	13	- 9	-0.69	- 54
284	13	2.9	19	15	6	5	9	- 2	-0.21	- 54
288	20	1.7	16	11	9	7	14	0	-0.05	- 90
196	35	1.9	32	29	16	14	16	3	0.17	-107
135	18	2.5	24	18	10	7	14	- 1	-0.06	-113
344	6	1.3	32	13	24	10	8	-17	-2.02	-114
266	32	3.3	27	23	8	7	17	0	0.03	-120
146	63	1.8	16	14	9	8	15	3	0.19	-129
283	20	2.6	28	21	11	8	14	- 3	-0.24	-144
267	12	2.5	31	15	12	6	20	-10	-0.49	-191
327	43	2.3	17	12	7	5	15	- 1	-0.06	-203
186	42	2.1	16	10	8	5	14	- 1	-0.11	-266
81	26	2.3	35	23	15	10	16	- 8	-0.46	-316
185	31	2.5	40	24	16	10	21	- 9	-0.45	-496
130	54	2.1	24	15	11	7	21	- 3	-0.12	-501
24	53	2.4	26	14	11	6	24	- 5	-0.20	-617

## Averages for 1935, divided into thirds according to profit on enterprise:

High	24	2.9	20	29	7	10	11	12	1.05	210
Middle	15	2.4	18	19	8	8	12	4	0.32	8
Low	28	2.3	24	17	11	7	17	- 2	-0.14	-209

## Averages, all farms:

1935	22	2.5	21	22	8	8	14	4	0.30	3
1934	23	1.7	19	27	11	16	10	11	1.03	182
1933	26	2.2	21	21	9	10	13	4	0.33	14
1932	24	2.2	26	16	11	7	14	- 5	-0.35	-224
1931	22	2.5	27	21	11	9	14	0	0.03	-120

## Factors from 24 MIXED LEGUMINOUS HAY accounts - 1935

Farm number	Hay per farm acres	Yield per acre tons	Average		Average		Labor per acre hrs.	Labor returns		Profit on enterprise \$
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	
336	85	1.4	15	21	11	15	9	8	0.90	505
160	20	1.9	11	19	6	10	11	11	1.00	162
279	118	2.7	19	20	7	7	11	5	0.40	94
325	21	3.0	16	20	5	6	8	7	0.83	81
338	6	5.1	35	50	6	9	33	25	0.76	81
299	11	3.4	28	31	8	9	19	8	0.39	39
354	24	2.3	18	19	8	8	12	4	0.33	21
312	26	2.1	23	23	11	11	15	3	0.21	19
314	19	3.4	20	21	6	6	16	5	0.29	1
165	2	0.9	14	7	16	8	5	- 5	-0.92	- 15
352	2	3.0	22	14	7	5	10	- 6	-0.55	- 16
202	6	0.8	14	5	17	6	8	- 7	-0.85	- 56
309	26	1.7	13	10	7	6	10	0	-0.04	- 59
244	32	2.7	23	21	7	7	12	1	0.06	- 66
155	34	1.5	8	6	6	4	5	- 1	-0.14	- 83
335	23	1.5	11	8	8	5	8	- 2	-0.28	- 89
103	34	1.8	20	15	11	8	11	- 1	-0.05	-164
150	44	1.7	14	10	8	5	8	- 1	-0.11	-181
24	14	2.9	31	17	11	6	30	- 6	-0.19	-203
278	73	1.4	10	7	7	5	4	- 2	-0.44	-224
174	15	1.7	32	13	19	8	14	-15	-1.06	-275
316	11	3.7	58	30	15	8	21	-23	-1.10	-296
169	23	2.8	33	17	12	6	18	-10	-0.55	-357
200	29	1.4	23	9	16	6	13	- 9	-0.67	-399

## Averages for 1935, divided into thirds according to profit on enterprise:

High	37	2.4	18	21	8	9	12	6	0.54	111
Middle	18	1.8	14	11	7	6	9	- 1	-0.12	- 55
Low	30	1.9	21	12	11	6	11	- 5	-0.46	-262

## Averages, all farms:

1935	29	2.1	18	16	9	8	11	1	0.10	- 62
1934	28	1.5	19	24	12	16	9	8	0.88	148
1933	31	1.9	18	17	10	9	12	2	0.19	- 35
1932	26	1.8	21	12	11	6	10	- 6	-0.60	-238

Costs and returns from mixed leguminous hay (some alfalfa in the mixture) on 24 farms are shown in the above table. The acreage of hay varied from 2 to 118 acres per farm, with an average of 29 acres. Yields varied from 0.8 to 5.1 tons per acre. Most of the farms making a profit on mixed leguminous hay had yields of more than 2 tons per acre. It required an average of 11 man hours to mow, rake, load and draw the hay produced on an acre but this varied with the yield, equipment used and distance from the barns. The highest returns per hour of labor was \$1.00 and the lowest, minus \$1.10. The average return per hour was 10 cents. One farmer made \$505 profit on 85 acres of mixed leguminous hay while another lost \$399 on 29 acres.

## Factors from 28 CLOVER AND TIMOTHY accounts - 1935

Farm number	Hay per farm acres	Yield per acre tons	Average per acre		Average per ton		Labor per acre hrs.	Labor returns per acre per hour		Profit on enterprise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
160	18	1.7	11	20	7	12	11	12	1.06	153
348	36	1.9	15	19	8	10	8	5	0.63	116
331	50	2.2	15	16	7	7	11	4	0.40	67
163	14	2.0	22	25	10	12	8	6	0.76	47
315	8	2.0	7	12	4	6	6	7	1.10	40
346	34	1.0	9	10	9	10	4	2	0.40	19
318	20	1.0	10	11	10	10	6	1	0.24	1
342	2	2.0	26	15	13	8	8	-9	-1.06	-23
330	13	2.0	19	16	9	8	10	0	0.02	-27
341	8	1.5	18	15	12	10	7	-2	-0.30	-28
324	20	1.0	10	9	10	8	5	0	-0.02	-32
165	19	1.2	12	9	10	8	5	-1	-0.24	-49
285	11	1.6	18	10	11	6	11	-3	-0.29	-90
313	34	1.2	9	6	8	5	6	-1	-0.19	-97
139	49	1.3	15	13	12	10	7	0	-0.06	-100
170	27	2.3	15	12	7	5	9	-1	-0.15	-102
351	55	0.9	8	6	8	6	6	-1	-0.16	-110
164	38	0.7	10	7	14	10	4	-2	-0.55	-128
343	14	1.0	18	8	17	8	8	-8	-0.93	-129
211	9	2.0	24	10	12	5	3	-14	-5.65	-134
349	41	2.7	17	14	6	5	5	-3	-0.47	-150
166	24	0.5	14	6	27	12	5	-6	-1.10	-181
319	45	0.8	11	7	14	8	7	-2	-0.33	-198
345	16	1.2	25	12	22	10	8	-11	-1.41	-219
344	16	2.3	36	18	16	8	13	-14	-1.09	-281
287	35	1.8	21	10	11	5	4	-9	-2.12	-372
295	40	1.2	24	10	19	8	5	-12	-2.25	-539
326	58	1.9	26	16	13	8	11	-6	-0.52	-575

## Averages for 1935, divided into thirds according to profit on enterprise:

High	20	1.7	14	16	8	9	8	4	0.49	36
Middle	30	1.2	12	9	10	7	6	-1	-0.23	-93
Low	31	1.6	21	12	13	7	7	-7	-0.99	-294

## Averages, all farms:

1935	27	1.5	16	12	10	8	7	-2	-0.30	-111
1934	31	1.3	15	19	11	14	8	6	0.73	109
1933	40	1.5	16	14	10	9	8	1	0.13	-51
1932	36	1.6	18	11	11	7	9	-4	-0.47	-251

During the past four years (1932 to 1935) the average yield of clover and timothy hay on cost-account farms has been between 1.3 and 1.6 tons per acre. The cost of growing, harvesting and marketing a ton has been \$10 or \$11 each year but the market value of the hay at the barn, has varied from \$7 to \$14. Returns per hour varied from minus 47 cents in 1932 to 73 cents in 1934.

## Factors from 24 NON-LEGUMINOUS HAY accounts - 1935

Farm number	Hay per farm acres	Yield per acre tons	Average per acre		Average per ton		Labor per acre hrs.	Labor returns		Profit on enter- prise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
165	19	1.4	9	11	6	8	5	4	0.77	43
315	6	1.8	5	10	3	6	6	7	1.27	33
322	43	1.4	14	14	10	10	8	3	0.37	19
163	11	1.1	12	12	11	11	6	2	0.32	0
327	2	1.3	19	6	14	4	6	-12	-2.00	-20
338	5	2.4	27	21	11	9	12	-2	-0.16	-30
337	5	2.2	29	22	13	10	17	-1	-0.07	-33
160	10	0.8	8	4	10	6	11	0	-0.04	-34
343	32	1.7	11	9	6	5	8	0	0.06	-40
325	14	1.9	11	7	6	4	7	-1	-0.14	-45
281	32	1.2	15	13	12	10	6	0	-0.03	-63
352	36	0.8	6	4	7	5	2	-1	-0.49	-65
342	44	1.0	8	7	8	7	4	0	-0.11	-65
145	82	0.9	10	9	11	10	6	1	0.18	-73
329	9	1.7	19	10	11	6	9	-5	-0.58	-82
146	15	1.4	13	8	10	6	9	-3	-0.30	-83
332	12	1.7	21	13	13	8	9	-5	-0.57	-96
313	38	0.8	8	5	9	6	5	-1	-0.28	-100
341	45	0.9	10	7	10	8	3	-2	-0.48	-100
166	23	0.6	11	6	17	10	7	-2	-0.33	-108
299	21	1.4	18	10	13	7	13	-6	-0.43	-174
344	34	3.4	33	28	10	8	8	-3	-0.38	-186
312	28	1.6	23	16	13	9	14	-5	-0.35	-202
196	38	1.7	30	18	17	10	13	-7	-0.50	-440
Averages for 1935, divided into thirds according to profit on enterprise:										
High	13	1.4	13	13	9	9	8	2	0.28	-3
Middle	33	1.2	10	8	9	7	6	0	-0.04	-64
Low	30	1.5	19	13	12	8	9	-4	-0.41	-176
Averages, all farms:										
1935	25	1.3	14	11	10	8	7	-1	-0.16	-81
1934	28	1.1	14	16	13	14	6	3	0.57	47
1933	32	1.6	18	16	11	10	7	1	0.09	-48
1932	40	1.6	18	12	11	8	7	-3	-0.49	-229

Timothy hay (shown in the table above) usually costs more than it is worth. On 22 of the 24 farms, the costs of growing, harvesting and storing were more than the value of the hay. It does not necessarily follow that these farmers should stop growing timothy hay. Perhaps some fields are adapted to nothing better. Perhaps the hay is worth more than the amount that could be saved by plowing up an old seeding since in that case some of the costs have already been incurred. It does mean that farmers usually lose money by growing timothy on land adapted to the production of alfalfa.



## Factors from 48 CORN SILAGE accounts - 1935

Farm number	Silage per farm acres	Yield per acre tons	Labor per ton hrs.	Labor per acre		Cost manure per acre \$	Cost per acre \$	Cost per ton \$
				to grow hrs.	to harvest hrs.			
244	25	16	2.3	16	21	9	42	2.56
330	27	7	3.2	7	16	8	29	2.67
313	21	6	3.1	7	12	1	16	2.75
318	24	9	2.4	11	10	7	25	2.79
283	9	14	2.3	13	20	3	43	2.96
188	34	9	2.3	4	18	6	28	3.06
348	6	21	2.8	24	35	23	66	3.12
221	15	10	2.3	11	13	0	33	3.26
288	10	11	3.1	11	22	7	37	3.35
306	11	12	2.7	13	19	0	39	3.35
294	12	7	4.2	7	23	1	25	3.48
324	13	10	2.6	8	19	10	37	3.52
284	8	11	4.7	18	33	0	38	3.57
149	18	6	4.5	14	11	0	21	3.61
169	9	17	3.4	30	28	8	64	3.66
281	10	12	3.0	19	16	21	49	3.82
331	14	11	2.8	7	23	8	41	3.85
139	8	15	4.0	16	44	12	58	3.88
130	19	7	3.7	10	17	1	28	3.96
325	25	10	2.6	10	15	7	38	3.98
163	7	10	4.8	11	35	4	40	4.15
349	12	6	3.1	10	9	6	27	4.18
309	13	10	4.3	20	22	14	41	4.19
279	24	14	3.3	18	26	11	58	4.25
145	10	9	5.5	27	21	2	37	4.31
266	11	10	3.7	14	22	13	51	4.41
347	8	15	4.9	21	53	15	66	4.43
186	8	6	3.9	10	12	0	26	4.45
344	17	12	2.1	10	16	9	56	4.51
326	20	8	2.8	8	15	8	42	4.62
351	11	8	3.7	16	15	8	38	4.66
202	3	10	3.9	15	24	12	58	5.05
343	7	9	5.5	9	38	12	45	5.21
199	24	10	2.3	11	12	12	53	5.31
314	14	8	4.6	8	29	11	46	5.31
353	6	8	3.2	10	16	8	43	5.39
319	18	5	6.2	15	18	3	30	5.75
196	14	13	2.5	9	24	24	75	5.75
338	6	10	5.7	12	48	16	66	5.97
165	8	4	5.2	10	12	5	26	6.11
295	5	9	4.2	12	24	7	53	6.15
335	12	6	6.7	23	20	9	41	6.44
160	10	4	7.5	12	19	5	28	6.80
108	11	7	3.5	9	16	17	50	6.83
164	6	8	4.6	15	20	2	53	6.89
337	4	8	6.6	18	32	6	58	7.73
166	10	4	10.8	11	28	3	38	9.81
292	26	3	8.4	14	11	12	33	11.45

(see page 48 for averages)

## Averages from CORN SILAGE accounts

Crop year	Silage per farm acres	Yield per acre tons	Labor per ton hrs.	Labor per acre		Cost manure per acre \$	Cost per acre \$	Cost per ton \$
				to grow hrs.	to harvest hrs.			
Averages for 1935, divided into thirds according to cost per ton:								
Low	16	10	2.8	11	18	6	33	3.10
Middle	13	10	3.4	13	21	8	43	4.25
High	11	7	4.6	12	20	10	45	6.31
Averages, all farms:								
1935	13	9	3.4	12	19	8	40	4.18
1934	13	8	3.8	13	19	9	40	4.68
1933	13	9	3.9	13	21	10	41	4.36
1932	13	10	3.1	13	18	11	47	4.65
1931	13	10	3.5	14	22	13	57	5.57

## Costs from 48 CORN SILAGE accounts - 1935

	Quantity per acre	Value per acre dollars	Per cent of total per cent
<u>Growing costs</u>			
Use of land		3.67	10.0
Manure	4.8 tons	7.80	21.3
Fertilizer	94 lbs.	1.05	2.9
Seed	12.5 qts.	0.98	2.7
Labor	12.2 hrs.	3.36	9.2
Horse work	16.3 hrs.	2.49	6.8
Use of tractor	3.0 hrs.	1.93	5.3
Other equipment		1.95	5.3
Miscellaneous		0.72	2.0
Total growing cost		23.95	65.5
<u>Harvesting costs</u>			
Labor	19.4 hrs.	5.56	15.2
Horse work	14.9 hrs.	2.39	6.5
Use of tractor	2.0 hrs.	1.06	2.9
Filling silo		0.51	1.4
Other equipment		2.75	7.5
Twine	3.3 lbs.	0.26	0.7
Miscellaneous		0.11	0.3
Total harvesting cost		12.64	34.5
Total growing and harvesting cost		36.59	100.0
<u>Storing costs</u>			
Use of silo		2.84	
Miscellaneous		0.30	
Total storing cost		3.14	
Total cost		39.73	
Less: Credits for ear corn		1.02	
Net cost		38.71	
<hr/>			
Yield per acre	9.3 tons	Acres per farm	13.4

## CORN

Corn silage costs averaged \$4.18 per ton or 50 cents less than in 1934. Yields averaged 9 tons per acre, or about the same as in other recent years.

It is common practice to manure heavily before planting corn silage. The average charge for manure was \$7.80 per acre or about one-fifth of the total cost of growing and harvesting corn silage. Labor of growing and harvesting amounted to one-fourth of the total cost.

Corn for grain was grown on 15 of the 95 cost-account farms. The average yield was 37 bushels per acre as compared with 22 in 1934. It cost \$1.04 to grow and harvest a bushel of corn valued at 85 cents. The returns per hour for time spent on corn was 14 cents.

## Factors from 15 CORN FOR GRAIN accounts - 1935

Farm number	Grain per farm acres	Yield per acre bu.	Average per acre		Average per bushel		Labor per acre hrs.	Labor returns		Profit on enterprise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
332	7	50	35	52	0.67	1.01	52	30	0.58	123
330	3	50	39	55	0.67	1.00	25	23	0.91	49
310	5	53	42	42	0.79	0.80	28	11	0.41	3
334	3	52	76	76	1.13	1.14	148	55	0.37	2
267	1	60	46	48	0.77	0.80	84	26	0.31	1
299	1	75	57	56	0.72	0.71	87	17	0.20	- 1
294	2	22	33	31	1.18	1.12	26	6	0.23	- 2
316	1	86	53	48	0.56	0.50	62	9	0.15	- 5
130	4	19	20	19	1.08	1.00	15	3	0.22	- 6
163	2	38	47	35	0.83	0.51	59	8	0.13	- 24
341	8	20	24	19	1.20	0.97	22	0	-0.01	- 36
135	5	35	40	32	1.09	0.86	49	11	0.21	- 40
312	3	23	47	27	1.76	0.90	82	- 6	-0.08	- 60
345	7	43	58	35	1.29	0.74	70	- 3	-0.04	-163
336	9	25	52	22	1.85	0.62	53	-17	-0.32	-262
Averages, all farms:										
1935	4	37	43	36	1.04	0.85	51	7	0.14	- 28
1934	6	22	38	31	1.31	0.96	51	7	0.14	- 43
1933	5	28	38	19	1.28	0.58	60	- 5	-0.10	- 99
1932	6	41	48	31	1.07	0.66	62	1	0.02	-105
1931	6	35	57	46	1.51	1.18	63	9	0.15	- 63

The yield of shelled corn on the 15 farms varied from 19 to 86 bushels per acre. The lowest cost of growing and harvesting a bushel of shelled corn, 56 cents, was on a 1-acre field producing 86 bushels per acre. The highest cost, \$1.85 per bushel, was on a 9-acre field producing 25 bushels per acre. A small error in measuring the area on such a small field results in a large error in the averages per acre.

New York farmers can grow corn and get fairly good yields of grain but they cannot, as a rule, make any money from it. In each of the twenty-two years from 1914 to 1935, there was an average loss on this enterprise.

## GRAIN

Grain yields on cost-account farms were about the same in 1935 as in 1934 but prices were much lower. Returns on most grain crops were too low to pay costs other than labor.

## Costs and Returns for Grain - 1935

	Oats	Oats and barley	Oats, barley and peas	Barley	Wheat
Number of accounts	29	34	5	13	35
Yield per acre	1120 lbs. 35 bu.	1400 lbs. 35 bu.	1218 lbs. 29 bu.	1104 lbs. 23 bu.	1680 lbs. 28 bu.
Labor per acre - growing	5.5 hrs.	6.8 hrs.	9.4 hrs.	5.2 hrs.	5.9 hrs.
- harvesting	8.9 hrs.	9.7 hrs.	10.4 hrs.	8.1 hrs.	8.7 hrs.
Labor per bushel	26 min.	29 min.	41 min.	36 min.	33 min.
Horse work per acre:					
growing	6.5 hrs.	9.2 hrs.	18.3 hrs.	3.8 hrs.	6.6 hrs.
harvesting	5.4 hrs.	5.7 hrs.	7.6 hrs.	3.3 hrs.	3.9 hrs.
Use of tractor per acre:					
growing	1.9 hrs.	2.3 hrs.	2.3 hrs.	2.6 hrs.	2.6 hrs.
harvesting	0.9 hrs.	0.4 hrs.	0.6 hrs.	1.1 hrs.	0.7 hrs.
Seed per acre	2.4 bu.	2.2 bu.	3.0 bu.	2.0 bu.	2.2 bu.
Fertilizer per acre	73 lbs.	128 lbs.	135 lbs.	125 lbs.	140 lbs.
Twine per acre	2.0 lbs.	3.1 lbs.	2.1 lbs.	2.3 lbs.	3.0 lbs.
<u>Growing costs per acre:</u>					
Use of land	\$ 3.68	\$ 3.52	\$ 2.39	\$ 3.90	\$ 4.63
Lime and manure	3.46	4.23	2.66	2.57	2.38
Fertilizer	0.69	1.07	1.32	1.33	1.33
Seed	1.53	1.72	2.34	1.98	2.31
Labor	1.57	1.86	2.45	1.37	1.67
Horse work	1.21	1.44	2.01	0.62	1.05
Use of tractor	1.17	1.42	1.86	1.18	1.51
Other equipment	0.89	1.35	1.38	1.05	0.93
Miscellaneous	0.31	0.33	0.28	0.28	0.59
Total	<u>\$14.51</u>	<u>\$16.94</u>	<u>\$16.69</u>	<u>\$14.28</u>	<u>\$16.40</u>
Harvesting costs per acre	\$6.22	\$6.78	\$5.54	\$5.16	\$6.07
Growing and harvesting costs per acre	\$20.73	\$23.72	\$22.23	\$19.44	\$22.47
Storing and selling costs per bushel	\$0.04	\$0.05	\$0.08	\$0.08	\$0.06
Cost per bushel	\$0.56	\$0.64	\$0.75	\$0.87	\$0.76
Value per bushel	\$0.38	\$0.46	\$0.53	\$0.57	\$0.82
Gain per bushel	\$-0.18	\$-0.18	\$-0.22	\$-0.30	\$0.06

## Factors from 29 OATS accounts - 1935

Farm number	Grain per farm acres	Yield per acre bu.	Average		Average		Labor per acre hrs.	Labor returns		Profit on enter- prise \$
			per cost	per returns	per cost	per value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	
346	14	23	15	20	0.58	0.80	10	8	0.73	69
285	4	64	34	47	0.49	0.70	17	20	1.22	47
135	4	59	30	26	0.47	0.40	19	3	0.16	- 16
163	5	32	22	19	0.55	0.45	15	2	0.10	- 18
353	4	35	24	18	0.46	0.31	19	0	-0.03	- 20
165	10	26	20	17	0.68	0.60	10	1	0.09	- 22
321	6	77	29	25	0.30	0.25	21	3	0.16	- 23
174	3	66	44	31	0.57	0.39	20	- 7	-0.34	- 37
139	4	38	40	30	0.85	0.60	10	- 7	-0.70	- 38
202	4	29	25	12	0.78	0.33	21	- 6	-0.29	- 53
332	4	48	43	27	0.77	0.45	34	- 7	-0.21	- 54
24	4	25	31	14	1.08	0.40	29	- 9	-0.30	- 68
221	26	40	19	16	0.42	0.35	10	0	-0.04	- 69
200	5	43	30	15	0.66	0.30	19	- 8	-0.45	- 70
149	22	32	16	13	0.45	0.35	11	- 1	-0.09	- 72
329	6	35	30	17	0.72	0.35	13	- 8	-0.61	- 77
337	9	28	23	13	0.70	0.36	15	- 5	-0.33	- 87
170	8	47	34	22	0.67	0.41	34	- 4	-0.12	- 97
345	10	27	31	20	1.13	0.70	19	- 6	-0.31	-115
319	7	21	30	14	1.27	0.50	30	- 8	-0.27	-116
164	30	20	17	13	0.69	0.50	8	- 1	-0.16	-119
186	19	54	31	24	0.47	0.35	17	0	-0.03	-125
348	10	30	30	18	0.91	0.50	15	- 9	-0.60	-130
331	15	8	18	9	1.62	0.50	8	- 7	-0.94	-140
326	12	27	26	13	0.83	0.35	15	- 8	-0.49	-149
155	20	46	24	17	0.49	0.32	18	- 2	-0.08	-157
313	94	29	12	10	0.38	0.30	11	0	0.03	-219
316	8	56	54	25	0.88	0.35	39	-20	-0.53	-224
130	26	55	32	22	0.51	0.32	21	- 3	-0.16	-269

Averages for 1935, divided into thirds according to profit on enterprise:

High	6	40	25	24	0.52	0.50	14	3	0.24	- 6
Middle	10	35	24	16	0.61	0.39	16	- 3	-0.21	- 76
Low	24	33	21	14	0.55	0.35	14	- 3	-0.18	-165

Averages, all farms:

1935	14	35	22	16	0.56	0.38	15	- 2	-0.14	- 85
1934	14	35	22	24	0.51	0.58	13	6	0.43	31
1933	14	25	20	18	0.70	0.58	14	1	0.09	- 38
1932	14	32	24	13	0.69	0.34	14	- 6	-0.45	-149
1931	16	31	26	13	0.77	0.34	15	- 8	-0.58	-211

## Factors from 34 OATS AND BARLEY accounts - 1935

Farm number	Grain per farm acres	Yield per acre bu.	Average		Average		Labor per acre hrs.	Labor returns		Profit on enter- prise \$
			per acre		per bushel			per acre	per hour	
			cost	returns	cost	value				
\$	\$	\$	\$	\$	\$					
335	15	59	25	33	0.37	0.50	28	13	0.47	114
314	14	61	20	24	0.27	0.35	13	8	0.62	65
330	10	43	26	29	0.41	0.50	12	7	0.55	37
164	12	35	17	19	0.44	0.50	8	5	0.59	23
288	20	29	18	19	0.58	0.60	15	5	0.32	14
343	5	31	19	19	0.57	0.57	20	4	0.20	0
293	10	54	25	25	0.41	0.40	13	4	0.35	- 5
284	10	40	24	24	0.52	0.50	16	4	0.23	- 6
315	12	40	20	19	0.44	0.40	16	3	0.18	- 20
266	8	67	33	30	0.44	0.40	27	4	0.14	- 23
294	12	26	18	16	0.45	0.38	18	3	0.19	- 23
244	24	45	23	21	0.45	0.42	11	1	0.12	- 32
354	8	36	25	20	0.54	0.40	16	- 1	-0.05	- 42
211	7	43	21	15	0.45	0.30	17	- 3	-0.18	- 43
324	13	30	26	23	0.72	0.60	15	1	0.04	- 47
344	11	32	30	25	0.81	0.65	16	- 1	-0.07	- 57
306	14	32	27	23	0.64	0.50	20	2	0.08	- 63
312	9	27	29	21	0.88	0.60	37	- 2	-0.04	- 68
163	10	31	27	20	0.74	0.50	17	- 2	-1.01	- 76
150	42	33	19	17	0.53	0.46	14	3	0.23	- 92
349	20	18	20	14	0.91	0.60	15	- 2	-0.15	-110
281	12	24	32	22	1.07	0.68	17	- 5	-0.27	-114
169	8	44	41	25	0.85	0.50	29	- 6	-0.20	-120
309	20	30	21	15	0.61	0.40	17	- 3	-0.19	-124
300	9	36	46	30	0.98	0.53	24	-10	-0.44	-141
287	12	21	26	11	1.16	0.48	10	-11	-1.06	-169
160	7	7	30	4	3.82	0.33	16	-22	-1.33	-171
200	19	26	21	11	0.77	0.40	11	- 6	-0.50	-186
81	10	49	44	23	0.84	0.40	32	-13	-0.41	-215
352	20	32	25	14	0.69	0.36	14	- 7	-0.49	-216
326	24	31	27	17	0.71	0.40	15	- 5	-0.30	-233
325	24	24	25	13	0.97	0.49	14	- 7	-0.51	-277
199	12	32	41	18	1.05	0.30	23	-16	-0.69	-289
279	24	35	33	20	0.87	0.50	16	- 8	-0.47	-312

## Averages for 1935, divided into thirds according to profit on enterprise:

High	12	44	22	23	0.42	0.45	17	6	0.35	16
Middle	16	32	24	19	0.63	0.49	16	0	0.01	- 68
Low	16	31	29	16	0.86	0.43	17	- 8	-0.48	-204

## Averages, all farms:

1935	14	35	25	19	0.64	0.46	17	- 2	-0.09	- 89
1934	15	30	24	25	0.62	0.65	14	5	0.33	14
1933	14	24	23	16	0.83	0.56	14	- 3	-0.21	- 93
1932	16	31	24	13	0.70	0.34	14	- 7	-0.51	-182
1931	17	32	29	16	0.79	0.39	16	- 7	-0.47	-224

## Factors from 5 OATS, BARLEY AND PEAS accounts - 1935

Farm number	Grain per farm acres	Yield per acre bu.	Average per acre		Average per bushel		Labor per acre hrs.	Labor returns		Profit on enterprise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
108	15	27	20	22	0.66	0.72	13	7	0.48	26
351	8	44	25	27	0.45	0.50	23	6	0.29	19
327	4	55	43	28	0.77	0.50	25	-8	-0.33	-52
292	45	33	25	20	0.65	0.50	24	1	0.04	-219
295	19	8	23	5	2.75	0.40	12	-14	-1.13	-345
<u>Averages, all farms:</u>										
1935	18	29	25	18	0.75	0.53	20	-1	-0.06	-114
1934	19	34	25	28	0.54	0.64	16	8	0.50	69
1933	21	22	20	14	0.78	0.53	14	-2	-0.15	-119
1932	21	26	19	11	0.69	0.39	11	-4	-0.36	-162
1931	20	32	32	16	0.91	0.41	17	-10	-0.64	-328

## Factors from 13 BARLEY accounts - 1935

Farm number	Grain per farm acres	Yield per acre bu.	Average per acre		Average per bushel		Labor per acre hrs.	Labor returns		Profit on enterprise
			cost	returns	cost	value		per acre	per hour	
			\$	\$	\$	\$		\$	\$	\$
221	18	44	19	24	0.39	0.50	9	7	0.76	90
153	18	24	19	22	0.67	0.80	17	6	0.38	56
344	10	31	26	25	0.76	0.73	13	2	0.18	-11
155	3	40	28	20	0.69	0.50	21	0	-0.02	-23
299	2	48	65	44	1.18	0.75	57	-9	-0.15	-43
331	5	25	33	24	1.10	0.72	26	-2	-0.08	-47
313	12	8	11	4	1.29	0.50	13	-3	-0.23	-79
170	4	21	38	17	1.68	0.68	41	-11	-0.27	-85
135	4	12	34	9	2.58	0.60	21	-17	-0.80	-99
103	8	21	27	12	1.21	0.50	15	-9	-0.58	-121
146	22	21	17	10	0.82	0.49	5	-5	-1.08	-156
332	18	20	31	15	1.37	0.56	13	-13	-0.96	-291
188	40	15	15	8	0.94	0.45	11	-5	-0.44	-296
<u>Averages, all farms:</u>										
1935	13	23	21	15	0.87	0.57	14	-3	-0.24	-85
1934	12	23	20	23	0.88	0.84	13	6	0.49	37
1933	11	21	25	18	1.05	0.75	14	-2	-0.17	-68
1932	11	25	22	13	0.80	0.43	13	-5	-0.38	-102
1931	19	23	25	12	1.05	0.49	13	-8	-0.69	-242

## Factors from 35 WHEAT accounts - 1935

Farm number	Grain per farm acres	Yield per acre bu.	Average		Average		Labor per acre hrs.	Labor returns		Profit on enter- prise \$
			per acre		per bushel			per acre	per hour	
			cost	returns	cost	value				
\$	\$	\$	\$	\$	\$					
221	29	31	17	29	0.47	0.86	12	15	1.21	352
283	15	52	36	49	0.54	0.80	26	21	0.82	204
211	12	44	25	41	0.48	0.84	18	19	1.11	194
153	13	35	19	32	0.51	0.90	21	18	0.85	177
146	19	28	20	28	0.64	0.92	11	12	1.12	158
314	10	39	24	39	0.50	0.90	16	20	1.24	150
327	20	36	29	35	0.71	0.90	19	12	0.62	133
335	17	34	22	28	0.57	0.75	17	9	0.55	104
266	14	36	26	32	0.62	0.79	17	10	0.60	85
186	18	37	34	38	0.79	0.90	18	10	0.56	73
330	6	31	24	37	0.58	1.00	13	16	1.22	72
294	8	22	18	23	0.67	0.90	21	11	0.51	40
81	10	38	33	37	0.62	0.72	31	12	0.38	37
150	23	29	33	34	0.96	1.01	22	10	0.46	36
130	27	37	33	34	0.78	0.80	20	7	0.36	21
313	24	22	18	19	0.71	0.75	15	4	0.30	21
244	70	21	17	17	0.68	0.69	9	2	0.27	20
202	6	28	24	25	0.74	0.79	15	6	0.41	8
288	15	26	26	26	0.90	0.91	19	5	0.28	4
149	10	17	17	16	0.84	0.81	11	2	0.18	- 6
324	6	28	31	30	0.94	0.90	17	4	0.23	- 6
175	2	20	34	22	1.56	0.97	18	- 6	-0.32	- 19
166	1	13	34	13	2.62	1.00	27	-11	-0.41	- 21
193	33	14	18	17	1.06	1.00	10	2	0.21	- 29
174	6	29	42	37	1.16	0.98	24	2	0.07	- 32
24	4	26	38	28	1.29	0.93	33	0	0.01	- 41
293	10	33	32	27	0.85	0.70	17	2	0.10	- 47
135	10	27	29	23	0.97	0.77	16	1	0.05	- 54
309	10	31	32	25	0.93	0.71	26	- 1	-0.05	- 64
155	5	10	22	8	2.20	0.80	21	- 7	-0.32	- 70
267	64	27	23	22	0.77	0.72	9	1	0.14	- 84
164	11	17	28	19	1.45	0.90	17	- 4	-0.22	-108
170	27	18	18	13	0.90	0.66	15	- 1	-0.06	-113
287	10	23	38	25	1.40	0.85	21	- 7	-0.32	-124
103	17	17	27	19	1.35	0.90	13	- 2	-0.16	-131

## Averages for 1935, divided into thirds according to profit on enterprise:

High	16	36	24	34	0.58	0.86	17	14	0.85	155
Middle	17	26	23	24	0.78	0.80	16	5	0.33	11
Low	14	22	25	20	0.98	0.79	14	0	-0.01	- 75

## Averages, all farms:

1935	17	28	24	26	0.76	0.82	15	6	0.39	27
1934	16	21	22	24	0.91	0.98	13	5	0.40	24
1933	17	25	23	26	0.80	0.90	14	7	0.48	45
1932	18	28	24	18	0.77	0.55	12	- 2	-0.13	-110
1931	19	35	32	21	0.84	0.52	16	- 5	-0.33	-204



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 Summary of Profit from Farm Enterprises - 1935
 

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Enterprise	Number of accounts	Average size	Average profit
<u>Livestock</u>			
Dairy cows	60	21 cows	\$ 152
Incubation	10	36,166 eggs	731
Chicks	38	2,673 chicks	22
Hens	41	760 birds	276
Sheep	10	71 sheep	- 15
Feeder lambs	6	552 lambs	-248
Hogs	18	11 pigs	21
<u>Fruit crops</u>			
Apples	24	36 acres	137
Cherries	12	5 acres	321
Peaches	9	7 acres	80
Pears	10	11 acres	14
<u>Grain crops</u>			
Barley	13	13 acres	- 85
Corn	15	4 acres	- 28
Oats	29	14 acres	- 85
Oats and barley	34	14 acres	- 89
Oats, barley and peas	5	18 acres	-114
Wheat	35	17 acres	27
<u>Hay crops</u>			
Alfalfa	51	22 acres	3
Mixed leguminous	24	29 acres	- 62
Clover and timothy	28	27 acres	-111
Non-leguminous	24	25 acres	- 81
<u>Cash crops</u>			
Beans, dry	9	16 acres	-143
Cabbage	22	10 acres	160
Corn, sweet	10	6 acres	- 20
Peas, canning-factory	11	11 acres	96
Potatoes	28	22 acres	389
Tomatoes, canning-factory	9	10 acres	129

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## Summary of Returns per Hour of Labor

	Averages:					
	1914	1921	1927	1931	1934	1935
	to	to	to	to		
1920	1926	1930	1933			
	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>						
Dairy cows	0.33	0.22	0.45	0.01	0.16	0.33
Hens	0.67	0.45	0.53	0.14	0.13	0.48
Raising chicks	-----	-----	0.52	0.48	0.29	0.34
Incubation	-----	-----	-----	-----	1.64	2.13
Sheep	-----	-----	-0.30	-0.65	-0.09	0.25
Feeder lambs	-----	-----	0.00	0.50	-0.01	-0.10
Hogs	-----	-----	0.03	-0.09	0.21	0.44
<u>Fruit crops:</u>						
Apples	-----	0.67	0.90	0.24	0.52	0.34
Cherries	-----	-----	-----	0.56	0.49	0.57
Peaches	-----	-----	-----	0.25	-0.77	0.42
Pears	-----	-----	-----	0.16	0.27	0.32
<u>Grain crops:</u>						
Barley	-0.03	-0.14	-0.07	-0.41	0.49	-0.24
Buckwheat	0.07	-0.10	-0.46	-0.25	0.44	-----
Corn	0.14	-0.14	-0.03	0.02	0.14	0.14
Oats	0.01	-0.20	-0.12	-0.31	0.43	-0.14
Oats and barley	-----	-----	-0.10	-0.40	0.33	-0.09
Oats, barley and peas	-----	-----	0.03	-0.38	0.50	-0.06
Rye	-----	-----	-----	-----	0.05	-----
Wheat	0.57	-0.03	-0.06	0.01	0.40	0.39
<u>Hay crops:</u>						
Alfalfa	0.97	0.75	0.75	0.00	1.03	0.30
Mixed leguminous	)	)	0.07	-0.26	0.88	0.10
Clover and timothy	) 0.88	) 0.23	0.21	-0.20	0.73	-0.30
Non-leguminous	)	)	-0.06	-0.24	0.57	-0.16
<u>Cash crops:</u>						
Beans, dry	0.12	-0.17	0.58	-0.13	0.44	-0.04
Cabbage	0.51	0.33	0.57	0.29	0.05	0.42
Corn, sweet	-----	-----	0.01	-----	0.42	0.21
Cucumbers	-----	-----	0.37	0.07	0.35	-----
Peas, canning-factory	-----	-----	0.57	-0.09	-0.81	0.54
Potatoes	0.55	0.84	0.62	0.23	-0.08	0.52
Tomatoes, canning-factory	-----	-----	-----	0.29	0.33	0.37