Dr. Myers

# Results of Farm Cost Accounts 1932

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# FARM COST-ACCOUNTING PROJECT

## Annual Report for 1932

Each year since 1911, the New York State College of Agriculture has cooperated with a limited number of farmers in keeping records of their farming operations. These farmers take an annual inventory and keep daily records of work done and of receipts and expenses. Many of them also keep various kinds of field, production, and feed records. These records are used in the computation of costs and returns for all of the important enterprises of each farm.

In 1911, there were 5 farmers who kept the accounts. From 1912 to 1926, an average of 31 accounts were completed each year. Since 1927, the number of accounts varied from 64 to 87. For the crop-year 1933, accounts are being kept on 101 farms.

Results of cost accounts have been published in Cornell Experiment Station Bulletins 377, 414, 554, and in Farm Economics. Beginning in 1922, summaries of the accounts for each year have been mimeographed. This report gives the results of the accounts for 1932 together with some comparative figures for recent years.

Of the 64 farmers who kept the accounts for 1932, there were 5 who have continuous cost-account records for their farms for 15 years or more; 2 others have such records for 10 years or more; and 25 others have continuous records for 5 years or more.

The averages for the different enterprises given in this report are not typical for all New York farms. They probably indicate the relative costs and returns on good farms.

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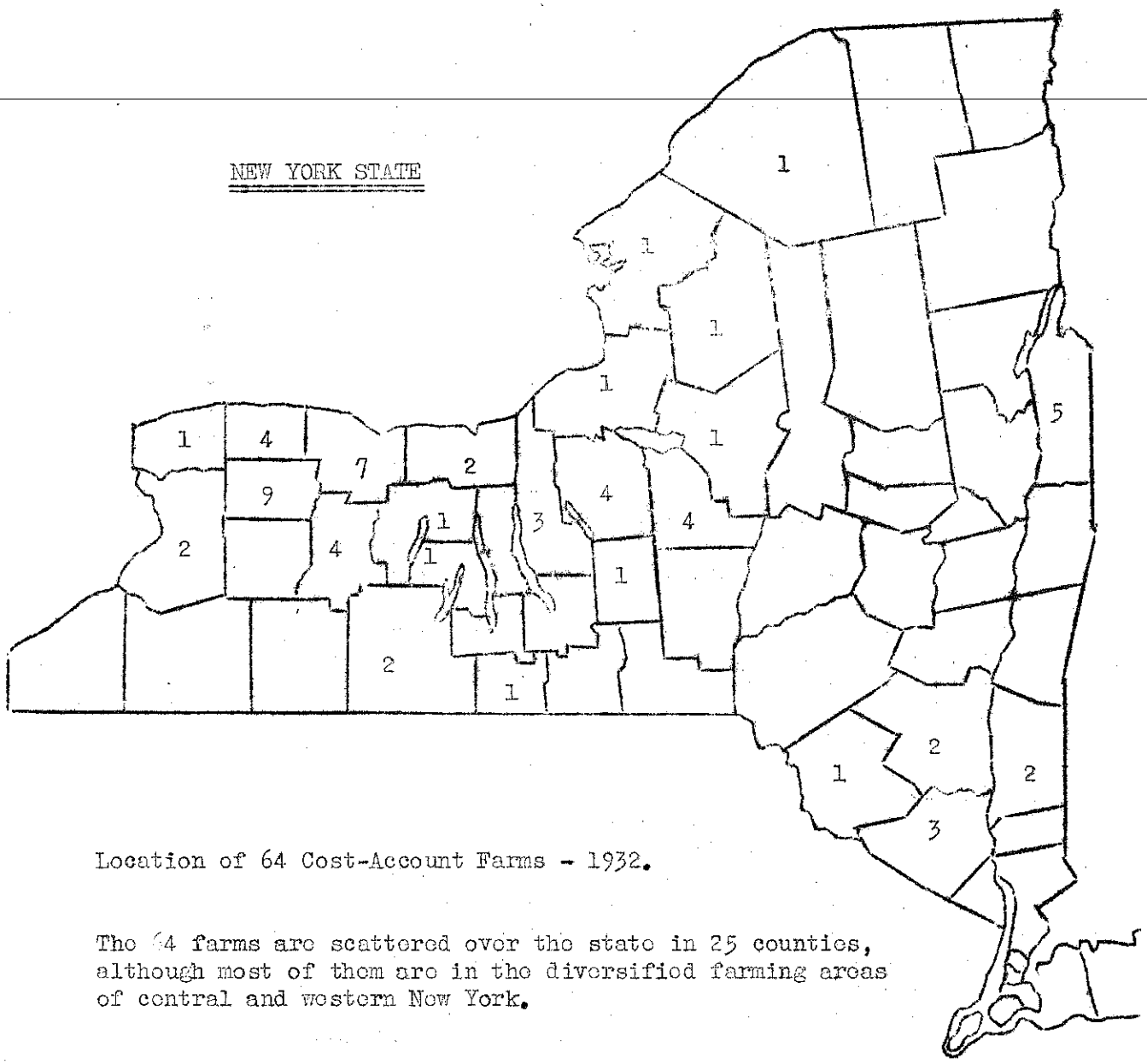
NEW YORK STATE




Location of 64 Cost-Account Farms - 1932.

The 64 farms are scattered over the state in 25 counties, although most of them are in the diversified farming areas of central and western New York.

## COST-ACCOUNT FARMS COMPARED WITH ALL NEW YORK FARMS

Measured by total acres per farm, cost-account farms are about two-thirds larger than the average of all New York farms, and they are valued at 50 per cent more per acre. The percentage of the total farm value in buildings is the same for cost-account farms as for the average of all New York farms. Nine out of ten cost-account farmers have tractors, and seven out of ten have trucks. For all New York farms, the 1930 census reports that 24 per cent have tractors and 37 per cent have trucks.

Some Comparisons of Farms on Which Cost Accounts Were Kept with All New York Farms

| | Average for all New York farms-1930 | Averages for cost-account farms | |
|---|---|---|---|
| | | 1930 | 1932 |
| Acres per farm | 113 | 187 | 190 |
| Value per acre | $73 | $112 | $107 |
| Acres of cropland per farm | 51 | 113 | 103 |
| Per cent of farm value in buildings | 44 | 45 | 45 |
| Per cent of farms having tractors | 24 | 87 | 88 |
| Per cent of farms having trucks | 37 | 79 | 73 |
| Number of horses per farm | 2.0 | 4.0 | 3.5 |
| Value of equipment per farm | $1086 | $2485 | $2553 |

## LABOR INCOMES

Farmers who keep cost accounts have a moderate-to-large size of business, they get good yields, and they make efficient use of labor and equipment. These and other factors usually help to make the net returns on these farms somewhat higher than the average for all New York farms. However, when the prices received by farmers for their products are far below production costs, as was the case with most farm products in 1930 - 1932, the more business a farmer had, the more money he lost. The average losses in 1931 and 1932 were probably much larger for cost-account farms than for the average New York farm

In 1932, the sum of the current operating expenses and 5 per cent interes on the capital invested on 64 farms exceeded the total receipts by an average of $1464 per farm. In other words, the average labor income on these 64 farms was minus $1464. The range in labor incomes was from plus $1517 to minus $5847. On only 13 of the 64 farms were the receipts high enough to pay expenses and interest, and leave some pay for the operator's time. Only 10 of the 64 farmers earned as much for their time as the wages they paid to their hired men.

Average Labor Income on Farms with Cost Accounts, 1914 - 1932

| Year | Number of farms | Acres per farm | Average labor income |
|---|---|---|---|
| 1914 | 18 | 166 | $ 453 |
| 1915 | 46 | 151 | 610 |
| 1916 | 31 | 176 | 1176 |
| 1917 | 31 | 168 | 1962 |
| 1918 | 32 | 165 | 1942 |
| 1919 | 39 | 165 | 2111 |
| 1920 | 33 | 167 | 433 |
| 1921 | 34 | 175 | -32 |
| 1922 | 30 | 177 | 668 |
| 1923 | 26 | 186 | 205 |
| 1924 | 34 | 193 | 90 |
| 1925 | 32 | 198 | 2000 |
| 1926 | 32 | 200 | 825 |
| 1927 | 87 | 176 | 557 |
| 1928 | 73 | 186 | 902 |
| 1929 | 78 | 185 | 1187 |
| 1930 | 70 | 187 | 33 |
| 1931 | 72 | 203 | -1695 |
| 1932 | 64 | 190 | -1464 |
| Average | -- | 180 | 630 |

## LAND AND BUILDINGS

In a few cases, the 1932 real estate valuations were reduced to the estimated market values. In most cases, they have been carried along on the 1927-1930 level, with reasonable allowances for depreciation. If enterprise costs and returns for any one year are to be compared with results from preceding years, stable real estate values are desirable. To decrease or increase land values from one year to the next, because of temporary low or high prices of farm products would impair the value of comparative figures on costs or returns for any one enterprise. If the real estate values used in the 1932 accounts were reduced one-third, this would change the average labor income from $-1464 to $-1114; crop-production costs would be lowered by three cents a bushel on wheat, two cents a bushel on apples, one cent per bushel on potatoes, and the cost of producing a hundredweight of milk would be reduced one or two cents.

Averages from Accounts with Land and Buildings

| Year | 1930 | 1931 | 1932 |
|---|---|---|---|
| Number of farms | 68 | 70 | 63 |
| Acres per farm | 187 | 203 | 190 |
| Value per farm | $20,946 | $21,298 | $20,398 |
| Value per acre | $112 | $105 | $107 |
| Taxes (school, county and town) | | | |
| Per farm | $262 | $295 | $255 |
| Per acre | $1.40 | $1.45 | $1.34 |
| Value of all buildings per farm | $9375 | $10,158 | $9245 |
| Farm dwellings * | | | |
| Value per dwelling | $2816 | $2817 | $2851 |
| Annual cost in per cent of value | 11.8 | 9.7 | 9.7 |
| Other buildings ** | | | |
| Value per farm | $5348 | $5987 | $5100 |
| Annual cost in per cent of value | 12.7 | 11.1 | 11.6 |
| Cropland | | | |
| Acres per farm | 114 | 120 | 103 |
| Value per acre | $66 | $63 | $63 |
| Annual cost per acre | $5.75 | $5.02 | $4.58 |
| Annual cost in per cent of value | 8.6 | 8.0 | 7.3 |
| Orchard *** | | | |
| Number of farms having | - | 19 | 19 |
| Acres per farm having | - | 35.0 | 43.4 |
| Value per acre | - | $201 | $181 |
| Annual cost per acre | - | - | $11.58 |
| Annual cost in per cent of value | - | - | 6.4 |

* Does not include tenant houses.
** All buildings except dwellings and tenant houses.
*** Bearing orchards only.

## LABOR

The total cost of all labor averaged $3079 per farm, or 30 cents per hour. This is 6 cents an hour lower than the 1931 cost, 13 cents an hour lower than the 1930 cost, and is the lowest per-hour cost of farm labor since 1916.

Wage allowances, board, and privileges for family labor accounted for 54 per cent of the total cost. Cash wages averaged $1178 per farm, and made up 38 per cent of the total cost.

The value of farm privileges to the operators averaged $38 per month. In addition to these privileges, they estimated their time to be worth $80 per month.

For regular hired men paid a wage and given the usual privileges, the total cost was $68 per month. For hired men given board and a wage, the total cost was $50 per month. Men paid a wage only received $62 per month. The average cost of labor hired by the hour was 20 cents.

Cost of Labor - 63 Farms, 1932

| Items of Cost: | Cost per farm | Per cent of total cost |
|---|---|---|
| Operator's wage allowance | $ 960 | 31.1 |
| Operator's privileges: | | |
| House rent | 230 | 7.5 |
| Milk | 59 | 1.9 |
| Fire wood | 48 | 1.6 |
| Garden produce | 27 | .9 |
| Eggs | 26 | .8 |
| Meat | 22 | .7 |
| Fruit | 8 | .3 |
| Potatoes | 6 | .2 |
| All else | 28 | .9 |
| Total - operator | $1414 | 45.9 |
| Unpaid labor: | | |
| Wage allowance | $190 | 6.2 |
| Board or privileges | 62 | 2.0 |
| Total - unpaid | $252 | 8.2 |
| Hired labor: | | |
| Cash wages | $1178 | 38.3 |
| Privileges | 127 | 4.1 |
| Board furnished | 93 | 3.0 |
| Compensation insurance | 15 | .5 |
| Total - hired labor | $1413 | 45.9 |
| Total - all labor | $3079 | 100.0 |

MAN LABOR

Factors from 63 accounts - 1932

| Farm no. | Total hours of work | No. of men | Hours per man | Farm operator Wage per month | Farm operator Privileges per month | Average cost per month for regular hired men: Wage and privileges | Wage and board | Wage only | Cost per hour for hour help | Average cost per hour for all labor | Average cost per man |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 24 | 15341 | 5.0 | 3068 | $ 75 | $63 | | | $68 | $.20 | $.29 | $ 888 |
| 69 | 8317 | 2.4 | 3465 | 100 | 23 | $67 | | | .27 | .32 | 1117 |
| 76 | 12425 | 4.8 | 2589 | 83 | 59 | 85 | $62 | | .25 | .42 | 1077 |
| 81 | 9868 | 2.7 | 3655 | 75 | 40 | | 46 | | .25 | .25 | 929 |
| 101 | 6872 | 3.2 | 2148 | 75 | 60 | 74 | 45 | | | .46 | 984 |
| 103 | 7518 | 2.5 | 3007 | 125 | 51 | 71 | | | .26 | .45 | 1342 |
| 130 | 14543 | 4.1 | 3547 | 83 | 38 | 69 | | 38 | .25 | .26 | 906 |
| 132 | 8670 | 2.8 | 3096 | 42 | 42 | 39 | 29 | | .30 | .22 | 681 |
| 135 | 7292 | 3.1 | 2352 | 50 | 25 | 68 | | | | .36 | 840 |
| 138 | 15120 | 5.2 | 2908 | 100 | 33 | 61 | | 78 | .26 | .41 | 1194 |
| 139 | 9985 | 2.2 | 4539 | 83 | 46 | 62 | 47 | | | .24 | 1086 |
| 143 | 10642 | 3.2 | 3326 | 83 | 19 | | 78 | | .23 | .29 | 949 |
| 145 | 5616 | 2.0 | 2808 | 75 | 35 | 57 | | | .44 | .36 | 1007 |
| 146 | 5986 | 2.3 | 2603 | 75 | 24 | | | 50 | | .33 | 849 |
| 147 | 7941 | 2.9 | 2738 | 40 | 46 | 52 | | | .22 | .27 | 752 |
| 148 | 6443 | 2.5 | 2577 | 83 | 45 | 63 | | | .18 | .39 | 1017 |
| 149 | 11946 | 4.1 | 2914 | 50 | 25 | | | | | .21 | 604 |
| 150 | 8669 | 3.4 | 2550 | 58 | 41 | | 39 | | .21 | .43 | 1107 |
| 151 | 8795 | 2.9 | 3033 | 83 | 35 | 45 | | | | .27 | 811 |
| 153 | 10539 | 3.7 | 2848 | 62 | 37 | 50 | | | .18 | .25 | 711 |
| 160 | 8750 | 2.8 | 3125 | 75 | 36 | | 55 | 75 | .20 | .31 | 977 |
| 163 | 8970 | 3.1 | 2894 | 100 | 43 | | 49 | | .31 | .34 | 993 |
| 164 | 5896 | 2.1 | 2808 | 83 | 31 | | 55 | | .25 | .34 | 958 |
| 165 | 9137 | 2.4 | 3807 | 90 | 34 | | 58 | | .28 | .30 | 1131 |
| 166 | 7625 | 2.4 | 3177 | 100 | 34 | 62 | | | .27 | .34 | 1089 |
| 168 | 8500 | 2.7 | 3148 | 80 | 21 | 56 | | | .61 | .25 | 776 |
| 169 | 9882 | 3.4 | 2906 | 75 | 49 | | 34 | | .28 | .36 | 1056 |
| 170 | 15799 | 5.0 | 3160 | 58 | 50 | 63 | | | .49 | .25 | 795 |
| 171 | 10142 | 3.7 | 2741 | 38 | 36 | | 25 | | .20 | .20 | 557 |
| 174 | 12304 | 3.7 | 3325 | 125 | 33 | 76 | | 40 | .16 | .29 | 979 |
| 175 | 8533 | 2.8 | 3048 | 125 | 29 | | | 80 | .22 | .37 | 1113 |
| 176 | 9671 | 3.1 | 3120 | 83 | 40 | | 46 | | .15 | .28 | 864 |
| 177 | 11620 | 3.3 | 3521 | 100 | 29 | | | | .17 | .23 | 806 |
| 183 | 9843 | 3.1 | 3175 | 67 | 33 | 79 | | 46 | | .26 | 828 |
| 185 | 5044 | 1.4 | 3603 | 60 | 61 | | | | .25 | .39 | 1413 |
| 186 | 8512 | 3.2 | 2660 | 83 | 38 | | | | .11 | .41 | 1101 |
| 188 | 13612 | 3.9 | 3490 | 67 | 19 | | 50 | 29 | .28 | .23 | 796 |

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MAN LABOR
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| Farm no. | Total hours of work | No. of men | Hours per man | Farm operator: Wage per month | Farm operator: Privileges per month | Average cost per month for regular hired men: Wage and privileges | Average cost per month for regular hired men: Wage and board | Average cost per month for regular hired men: Wage only | Cost per hour for hour help | Average cost per hour for all labor | Average cost per man |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 191 | 4976 | 1.5 | 3317 | $ 50 | $21 | | $46 | | $.14 | $.23 | $ 760 |
| 192 | 14386 | 5.1 | 2821 | 103 | 40 | $92 | 44 | | | .33 | 939 |
| 193 | 16025 | 6.2 | 2585 | 150 | 40 | 75 | | | .22 | .40 | 1029 |
| 196 | 15841 | 4.9 | 3233 | 120 | 42 | 84 | | $80 | .28 | .36 | 1163 |
| 199 | 16944 | 4.5 | 3765 | 125 | 52 | 99 | 67 | | | .33 | 1226 |
| 200 | 8335 | 3.1 | 2689 | 75 | 58 | | | | | .33 | 892 |
| 206 | 3548 | 1.3 | 2729 | 60 | 27 | | 34 | | .11 | .32 | 885 |
| 211 | 9627 | 3.8 | 2533 | 100 | 66 | | 52 | | .14 | .35 | 895 |
| 221 | 16427 | 5.8 | 2832 | 75 | 47 | 61 | | 46 | | .22 | 630 |
| 244 | 10715 | 3.3 | 3247 | 50 | 35 | 53 | | | | .23 | 735 |
| 257 | 6850 | 2.1 | 3262 | 50 | 26 | 48 | | | | .22 | 715 |
| 266 | 10680 | 3.4 | 3141 | 75 | 33 | 75 | 54 | | | .27 | 848 |
| 267 | 6525 | 2.8 | 2330 | 45 | 17 | 64 | | | .24 | .32 | 751 |
| 274 | 6014 | 2.1 | 2864 | 60 | 47 | | 39 | | .24 | .30 | 870 |
| 277 | 9993 | 3.2 | 3123 | 100 | 35 | 87 | 65 | | | .35 | 1094 |
| 278 | 6890 | 2.2 | 3132 | 42 | 49 | | 69 | | | .26 | 814 |
| 279 | 17107 | 5.3 | 3228 | 150 | 2 | 74 | | | .12 | .29 | 941 |
| 281 | 6822 | 2.1 | 3249 | 90 | 36 | | | | | .34 | 1111 |
| 282 | 8519 | 2.4 | 3550 | 50 | 37 | | 48 | | .29 | .20 | 717 |
| 283 | 10900 | 3.3 | 3303 | 101 | 40 | | | 57 | | .30 | 991 |
| 284 | 13389 | 4.3 | 3114 | 80 | 33 | 45 | | | .15 | .22 | 690 |
| 285 | 7843 | 3.2 | 2451 | 60 | 32 | 67 | | | .20 | .30 | 743 |
| 286 | 26046 | 8.7 | 2994 | 83 | 68 | 93 | 51 | 76 | .20 | .31 | 924 |
| 287 | 11343 | 4.0 | 2836 | 75 | 23 | 54 | 40 | | | .23 | 654 |
| 288 | 5615 | 1.9 | 2955 | 75 | 23 | | 37 | | | .28 | 828 |
| 290 | 14831 | 5.6 | 2648 | 100 | 46 | 65 | 52 | | .17 | .29 | 780 |
| Average - 1932 | 10199 | 3.4 | 3014 | $80 | $38 | $68 | $50 | $62 | $.20 | $.30 | $910 |
| Average - 1931 | 10609 | 3.5 | 2992 | $97 | $41 | $86 | $67 | $68 | $.23 | $.36 | $1091 |
| Average - 1930 | 8812 | 3.0 | 2923 | $98 | $41 | $92 | $73 | $87 | --- | $.43 | $1252 |

## WORK HORSES

The cost of keeping 214 farm horses in 1932 averaged $119 per horse, of which 46 per cent was for feed and bedding, 25 per cent for labor and 11 per cent for depreciation. Allowing credits of $10.21 for manure and service fees, the net cost of horse work averaged $109 per horse, or about 14 cents per hour worked. The cost of harness upkeep averaged $5.17 per horse. The average cost per hour for horse work and use of harness was 15 cents.

Cheaper grain and hay and a lower charge per hour for the labor to care for the horses largely explain why the average cost of keeping a horse in 1932 was $30 less than in 1930 or 1931. On the average, each horse was fed one ton of grain and 3.5 tons of hay. The man hours to care for a horse for the year was 95.

Cost of Keeping Farm Horses - 1932

| Items of cost | Quantity per horse | Value per horse | Per cent of total |
|---|---|---|---|
| Grain (pounds) | 2042 | $21.79 | 18.3 |
| Hay (tons) | 3.5 | 24.84 | 20.8 |
| Pasture | | 4.63 | 3.9 |
| Other feed and bedding | | 3.55 | 3.0 |
| Man labor (hours) | 95 | 29.50 | 24.7 |
| Depreciation | | 13.57 | 11.4 |
| Use of buildings | | 9.16 | 7.7 |
| Interest | | 6.44 | 5.4 |
| Shoeing | | 2.91 | 2.4 |
| Veterinary and medicine | | .98 | .8 |
| Miscellaneous | | 1.89 | 1.6 |
| Total cost | | $119.26 | 100.0 |
| Credits: | | | |
| Allowance for manure (tons) | 8.3 | $10.06 | |
| Other credits | | .15 | |
| Total credits | | $10.21 | |
| Net cost of horse work | | $109.05 | |
| Harness cost | | 5.17 | |
| Total cost | | $114.22 | |

| | | | |
|---|---|---|---|
| Number horses per farm | 3.5 | Hours worked per horse | 756 |
| Value per horse | $109 | Cost per hour (horse and harness) | $.15 |

## TRACTORS

The average cost of operating 13 tractors with a horse-power rating of 8-16 was $144 per tractor, or 60 cents per hour used. For 29 tractors rated 10-20, the cost was $287 per tractor, or 75 cents per hour. The average cost for 5 tractors rated 15-30 was $368 per tractor, or 81 cents per hour used. Per-hour cost figures for men, horses, or machines do not measure accomplishment. A low average cost per hour for any of these items does not necessarily mean more efficient operation than with a higher average cost per hour. Low costs are desirable but efficiency implies low cost per unit of work accomplished. The amount and kind of work and the speed at which the work can be done with different sizes of tractors, and the comparative costs of operating tractors of different sizes are the considerations in deciding on the most economical size of tractor for any farm. As yet, no single measure has been derived for determining the best size of tractor for a particular farm.

Costs of Operating Tractors in 1932

| Horse-power rating | 8 - 16 | 10 - 20 | 15 -30 |
|---|---|---|---|
| Number of tractors | 13 | 29 | 5 |
| Averages per tractor: | | | |
| Value, end of year | $211 | $389 | $581 |
| Depreciation | $42 | $101 | $152 |
| Total year cost | $144 | $287 | $368 |
| Hours used | 241 | 385 | 456 |
| Gallons of fuel per hour | 1.6 | 2.1 | 1.9 |
| Average cost per hour for: | | | |
| Fuel and oil | $.211 | $.297 | $.304 |
| Depreciation | .175 | .262 | .333 |
| Repairs | .060 | .070 | .036 |
| Interest | .051 | .068 | .080 |
| Farm labor | .059 | .023 | .023 |
| Use of buildings | .024 | .014 | .020 |
| All others | .018 | .012 | .011 |
| Total | $.598 | $.746 | $.807 |

TRACTORS
Factors from 56 accounts - 1932

| Farm number | Value end of year | Year cost per tractor for: Depreciation | Cash repairs | Fuel and oil | Gallons of fuel per hour | Total cost per tractor | Hours of use per tractor | Average cost per hour of use |
|---|---|---|---|---|---|---|---|---|
| | | | 10 - 20 | | | | | |
| 69 | $500 | $100 | $ 49 | $287 | 2.5 | $503 | 692 | $ .73 |
| 81 | 500 | 100 | 16 | 115 | 1.5 | 277 | 538 | .51 |
| 135 | 500 | 135 | 3 | 87 | 1.2 | 292 | 584 | .50 |
| 146 | 300 | 100 | 14 | 110 | 1.6 | 264 | 561 | .47 |
| 149 | 500 | 100 | 25 | 105 | 2.9 | 272 | 289 | .94 |
| 150 | 360 | 152 | 17 | 134 | 1.4 | 346 | 615 | .56 |
| 151 | 250 | 160 | 18 | 143 | 1.9 | 374 | 636 | .59 |
| 163 | 303 | 75 | 8 | 86 | 1.4 | 208 | 371 | .56 |
| 164 | 125 | 50 | 20 | 42 | 2.6 | 128 | 72 | 1.78 |
| 165 | 385 | 170 | 17 | 76 | 1.3 | 318 | 374 | .85 |
| 166 | 350 | 150 | 1 | 68 | 1.7 | 249 | 292 | .85 |
| 170 | 700 | 83 | 215 | 220 | 2.6 | 587 | 492 | 1.19 |
| 171 | 300 | 150 | 29 | 83 | 1.7 | 290 | 464 | .62 |
| 186 | 400 | 100 | 40 | 115 | 2.6 | 297 | 355 | .84 |
| 191 | 400 | 50 | | 60 | 2.9 | 145 | 169 | .86 |
| 196 | 310 | 80 | 17 | 60 | 1.2 | 187 | 377 | .50 |
| 206 | 400 | 75 | | 48 | 2.0 | 151 | 183 | .83 |
| 211 | 500 | 100 | 66 | 121 | 2.0 | 348 | 363 | .96 |
| 221 | 500 | 220 | 7 | 322 | 3.0 | 610 | 711 | .86 |
| 257 | 300 | 50 | 27 | 63 | 2.5 | 175 | 203 | .86 |
| 266 | 350 | 100 | 13 | 91 | 2.1 | 240 | 292 | .82 |
| 274 | 650 | 50 | | 91 | 2.8 | 191 | 228 | .84 |
| 277 | 386 | 96 | 60 | 157 | 2.5 | 378 | 421 | .90 |
| 278 | 100 | | 66 | 51 | 2.1 | 160 | 160 | 1.00 |
| 279 | 550 | 100 | 15 | 104 | 1.5 | 271 | 468 | .58 |
| 282 | 300 | 50 | 4 | 105 | 2.3 | 187 | 263 | .71 |
| 283 | 550 | 150 | 4 | 130 | 3.2 | 357 | 346 | 1.03 |
| 287 | 300 | 100 | 11 | 110 | 2.3 | 256 | 264 | .97 |
| 290 | 200 | 80 | 24 | 130 | 2.4 | 268 | 392 | .68 |
| Average | $389 | $101 | $ 27 | $114 | 2.1 | $287 | 385 | $ .75 |

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TRACTORS
- continued -

| Farm number | Value at end of year | Year cost per tractor for: Depreciation | Cash repairs | Fuel and oil | Gallons of fuel per hour | Total cost per tractor | Hours of use per tractor | Average cost per hour of use |
|---|---|---|---|---|---|---|---|---|
| | | | | 8 - 16 | | | | |
| 76 | $200 | $ 25 | | $25 | 2.0 | $ 70 | 69 | $1.01 |
| 101 | 175 | 25 | $12 | 34 | 1.3 | 90 | 123 | .73 |
| 103 | 50 | 25 | 5 | 65 | 1.9 | 119 | 278 | .43 |
| 132 | 125 | 25 | 46 | 29 | 1.2 | 138 | 200 | .69 |
| 147 | 505 | 200 | | 72 | 1.4 | 315 | 459 | .69 |
| 160 | 650 | | 3 | 70 | 1.5 | 113 | 310 | .37 |
| 169 | 550 | 100 | 7 | 50 | 1.4 | 216 | 268 | .81 |
| 174 | 100 | 75 | 53 | 79 | 1.9 | 259 | 229 | 1.13 |
| 175 | 50 | 15 | 11 | 44 | 1.7 | 124 | 157 | .79 |
| 176 | 90 | 10 | 5 | 46 | 1.2 | 76 | 373 | .20 |
| 177 | 50 | | 16 | 86 | 1.7 | 164 | 431 | .38 |
| 288 | 125 | 25 | 15 | 30 | 1.7 | 99 | 145 | .68 |
| 289 | 75 | 25 | 15 | 34 | 2.5 | 92 | 95 | .97 |
| Average | $211 | $ 42 | $14 | $51 | 1.6 | $144 | 241 | $ .60 |
| | | | | 15 - 30 | | | | |
| 148 | $355 | $150 | $21 | $196 | 2.7 | $435 | 535 | $ .81 |
| 199 | 500 | 250 | 25 | 91 | 2.2 | 415 | 261 | 1.59 |
| 200 | 800 | 100 | 4 | 52 | 1.2 | 226 | 333 | .68 |
| 244 | 800 | 60 | 6 | 177 | 2.0 | 302 | 563 | .54 |
| 286 | 450 | 200 | 25 | 178 | 1.5 | 461 | 587 | .78 |
| Average | $581 | $152 | $16 | $139 | 1.9 | $368 | 456 | $ .81 |
| | | | | Combinations | | | | |
| 130 | $538 | $100 | | $ 49 | 1.8 | $198 | 234 | $ .85 |
| 138 | 504 | 50 | | 75 | 2.0 | 175 | 268 | .65 |
| 143 | 225 | 128 | $12 | 129 | 2.0 | 303 | 509 | .59 |
| 153 | 155 | 98 | 17 | 81 | 2.0 | 240 | 333 | .72 |
| 188 | 375 | 138 | | 80 | 1.9 | 258 | 299 | .86 |
| 192 | 712 | 97 | 7 | 72 | 1.2 | 228 | 358 | .64 |
| 193 | 650 | 183 | 6 | 262 | 2.5 | 575 | 752 | .76 |
| 267 | 500 | 75 | 3 | 82 | 2.4 | 206 | 278 | .74 |
| 284 | 100 | 50 | 92 | 62 | 1.5 | 229 | 249 | .92 |
| Average | $448 | $109 | $11 | $110 | 2.1 | $287 | 392 | $ .73 |

## FARM MOTOR TRUCKS

In 1932, the average cost of operating 8 trucks of ½-ton capacity was $232, or 4.8 cents per mile. For one-ton trucks, the average cost was $283, or 7.2 cents per mile, and for the 1½-ton trucks, the cost was $322 per truck, or 7.3 cents per mile. Depreciation and gasoline and oil accounted for about three-fifths of the total cost. The year's mileage for most of these farm trucks was between 4000 and 5000.

Costs of Operating Trucks in 1932

| Size or capacity | ½-ton | 1-ton | 1½-ton |
|---|---|---|---|
| Number of trucks | 8 | 11 | 13 |
| Average value | $194 | $321 | $403 |
| Average depreciation | $54 | $104 | $109 |
| Total cost per truck for year | $232 | $283 | $322 |
| Average miles of use during year | 4862 | 3943 | 4407 |
| Average miles per gallon of gas | 10 | 9 | 8 |
| Average cost per mile for: | | | |
| Depreciation | $.011 | $.026 | $.025 |
| Fuel and oil | .016 | .017 | .020 |
| Cash repairs | .007 | .011 | .011 |
| Total | $.048 | $.072 | $.073 |

## DAIRY COWS

With an average of 23.8 cows per farm, and a production of 7704 pounds of milk per cow, the average cost to keep a cow on 33 farms in 1932 was $176. The cost of feed and bedding averaged $79 per cow, or $1.02 per hundredweight of milk produced. The labor cost was $40 per cow, or 52 cents per hundredweight of milk. Feed and bedding, labor, and depreciation made up 81 per cent of the total cost of keeping a cow. Other costs that accounted for 19 per cent of the total, included such items as interest, use of buildings, hired hauling, breeding fees, veterinary fees, medicine, power and light, ice and other dairy supplies.

Credits for manure and calves averaged $13 per cow. Deducting these credits for minor products from the total cost per cow, $176, leaves $163, the net cost per cow for the milk produced. On a per-hundredweight basis, the net cost of milk was $2.11; the average value was $1.41.

The average loss per cow was $54. Exclusive of any depreciation charge the loss per cow was $31. On farms with cost accounts, 1932 is the first year when returns from dairy cows failed to pay some wage for the time on that enterprise. The average return per hour of labor was minus 11 cents.

Costs and Returns for Dairy Cows - 1932

| Items of cost | Quantity per cow | Value per cow | Per cent of total |
|---|---|---|---|
| Grain (pounds) | 2286 | $26.87 | 15.3 |
| Hay (tons) | 2.2 | 18.24 | 10.4 |
| Silage (tons) | 4.5 | 22.69 | 12.9 |
| Pasture and fences | | 7.99 | 4.5 |
| Other feed and bedding | | 3.18 | 1.8 |
| Total feed and bedding | | $78.97 | 44.9 |
| Labor (hours) | 129 | $40.37 | 22.9 |
| Horse work and equipment use | | 7.71 | 4.4 |
| Depreciation | | 23. | 13.1 |
| Interest | | 5.99 | 3.4 |
| Use of buildings | | 5.99 | 3.4 |
| Breeding fees | | 3.20 | 1.8 |
| Veterinary and medicine | | .86 | .5 |
| Hired hauling | | 3.95 | 2.2 |
| Miscellaneous | | 5.96 | 3.4 |
| Total cost | | $176.00 | 100.0 |
| Returns: | | | |
| Milk (pounds) | 7704 | $108.78 | |
| Manure (tons) | 7.9 | 8.91 | |
| Calves | | 4.06 | |
| Other returns | | .18 | |
| Total returns | | $121.93 | |
| Loss | | $54.07 | |
| Average value per 100 pounds of milk | | $1.41 | |
| Net cost per 100 pounds of milk | | $2.11 | |

DAIRY COWS
Factors from 33 accounts - 1932

| Farm number | Number of cows | Cwt. milk per cow | Value per cow | Feed per cow: Pounds grain | Tons hay | Tons silage | Total cost per cow | Total returns per cow | Profit or loss per cow |
|---|---|---|---|---|---|---|---|---|---|
| 288 | 12.8 | 77 | $ 77 | 2151 | 1.3 | 2.1 | $143 | $149 | $ 6 |
| 257 | 19.6 | 77 | 79 | 1602 | 2.1 | 6.6 | 122 | 109 | -13 |
| 266 | 9.8 | 71 | 90 | 2568 | 3.0 | 5.5 | 169 | 136 | -33 |
| 69 | 13.5 | 71 | 61 | 2315 | 2.5 | 2.8 | 141 | 114 | -27 |
| 164 | 10.2 | 79 | 74 | 1840 | 2.5 | 4.8 | 155 | 113 | -42 |
| 278 | 19.2 | 90 | 133 | 2707 | 1.8 | 4.8 | 140 | 116 | -24 |
| 169 | 18.1 | 58 | 92 | 1950 | 2.2 | 4.0 | 190 | 162 | -28 |
| 166 | 12.0 | 71 | 57 | 1000 | 1.8 | 5.1 | 145 | 100 | -45 |
| 132 | 12.1 | 43 | 46 | 1245 | 2.0 | - | 106 | 59 | -47 |
| 206 | 11.5 | 71 | 100 | 1734 | 2.9 | 4.4 | 164 | 109 | -55 |
| 183 | 8.3 | 69 | 62 | 4022 | 2.8 | - | 256 | 168 | -88 |
| 200 | 8.2 | 65 | 138 | 1809 | 1.1 | - | 204 | 108 | -96 |
| 284 | 11.3 | 68 | 73 | 1031 | 2.6 | 6.5 | 154 | 82 | -72 |
| 283 | 29.0 | 85 | 65 | 1590 | 1.8 | 2.5 | 132 | 101 | -31 |
| 163 | 19.0 | 87 | 91 | 2051 | 2.5 | 3.7 | 182 | 134 | -48 |
| 287 | 25.7 | 63 | 150 | 2865 | 2.6 | 1.4 | 118 | 81 | -37 |
| 160 | 12.8 | 86 | 105 | 2982 | 2.7 | 4.1 | 215 | 142 | -73 |
| 165 | 25.2 | 87 | 106 | 1862 | 1.9 | 4.1 | 165 | 121 | -44 |
| 282 | 32.6 | 93 | 111 | 2241 | 2.9 | 4.4 | 153 | 114 | -39 |
| 150 | 19.0 | 52 | 73 | 1084 | 2.1 | 5.8 | 176 | 107 | -69 |
| 145 | 7.4 | 47 | 84 | 2041 | 2.6 | 7.1 | 396 | 217 | -179 |
| 130 | 21.5 | 84 | 138 | 1721 | 1.9 | 6.6 | 151 | 87 | -64 |
| 39 | 19.2 | 89 | 155 | 5171 | 2.5 | 4.0 | 250 | 173 | -77 |
| 31 | 26.6 | 120 | 151 | 3879 | 2.1 | 5.5 | 229 | 173 | -56 |
| 74 | 22.5 | 79 | 86 | 1671 | 2.5 | 6.7 | 182 | 104 | -78 |
| 76 | 54.6 | 84 | 135 | 3229 | 3.2 | 1.8 | 196 | 161 | -35 |
| 244 | 51.0 | 70 | 69 | 1646 | 1.6 | 4.9 | 125 | 85 | -40 |
| 279 | 60.8 | 79 | 91 | 2299 | 1.8 | 6.0 | 160 | 125 | -35 |
| 101 | 23.0 | 56 | 71 | 1270 | 3.3 | 5.8 | 189 | 91 | -98 |
| 138 | 48.5 | 82 | 131 | 2985 | 2.0 | 5.9 | 214 | 163 | -51 |
| 188 | 39.1 | 75 | 85 | 2215 | 2.9 | 5.5 | 186 | 106 | -80 |
| 199 | 45.6 | 69 | 71 | 1783 | 2.0 | 5.4 | 196 | 113 | -83 |
| 196 | 34.4 | 71 | 132 | 2690 | 2.0 | 2.9 | 243 | 131 | -112 |
| Average - 1932 23.8 | | 77 | $100 | 2286 | 2.2 | 4.5 | $176 | $122 | $-54 |
| Average - 1931 22.3 | | 76 | $125 | 2548 | 1.9 | 3.9 | $221 | $174 | $-47 |
| Average - 1927-1930 18.0 | | 75 | $130 | 2428 | 2.0 | 3.4 | $227 | $230 | $3 |

DAIRY COWS
Factors from 33 accounts - 1932

| Farm number | Number of cows | Cwt. milk per cow | Per cwt. of milk: cost | Per cwt. of milk: value | Labor returns per cow | Man hours per cow | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|
| 288 | 12.8 | 77 | $1.17 | $1.25 | $ 62 | 198 | $.31 | $ 72 |
| 257 | 19.6 | 77 | 1.41 | 1.24 | 10 | 104 | .10 | -255 |
| 266 | 9.8 | 71 | 2.26 | 1.81 | -9 | 86 | -.10 | -317 |
| 69 | 13.5 | 71 | 1.84 | 1.46 | 1 | 86 | .01 | -364 |
| 164 | 10.2 | 79 | 1.93 | 1.38 | 9 | 150 | .06 | -435 |
| 278 | 19.2 | 90 | 1.25 | .99 | 14 | 146 | .10 | -456 |
| 169 | 18.1 | 58 | 3.04 | 2.54 | 11 | 104 | .11 | -510 |
| 166 | 12.0 | 71 | 1.91 | 1.26 | -2 | 123 | -.02 | -545 |
| 132 | 12.1 | 43 | 2.26 | 1.15 | -18 | 124 | -.15 | -576 |
| 206 | 11.5 | 71 | 2.05 | 1.27 | -11 | 136 | -.08 | -634 |
| 183 | 8.3 | 69 | 3.56 | 2.28 | -16 | 272 | -.06 | -732 |
| 200 | 8.2 | 65 | 2.81 | 1.34 | -25 | 210 | -.12 | -783 |
| 284 | 11.3 | 68 | 2.13 | 1.08 | -33 | 123 | -.27 | -814 |
| 283 | 29.0 | 85 | 1.43 | 1.06 | 2 | 111 | .02 | -906 |
| 163 | 19.0 | 87 | 1.96 | 1.40 | -13 | 100 | -.13 | -919 |
| 287 | 25.7 | 63 | 1.65 | 1.07 | -19 | 80 | -.23 | -932 |
| 160 | 12.8 | 86 | 2.36 | 1.50 | -18 | 180 | -.10 | -945 |
| 165 | 25.2 | 87 | 1.74 | 1.24 | -13 | 103 | -.13 | -1103 |
| 282 | 32.6 | 93 | 1.48 | 1.06 | -5 | 169 | -.03 | -1287 |
| 150 | 19.0 | 52 | 3.19 | 1.87 | -26 | 97 | -.27 | -1314 |
| 145 | 7.4 | 47 | 8.00 | 4.22 | -110 | 184 | -.60 | -1324 |
| 130 | 21.5 | 84 | 1.66 | .90 | -32 | 125 | -.26 | -1375 |
| 139 | 19.2 | 89 | 2.60 | 1.72 | -29 | 200 | -.15 | -1487 |
| 281 | 26.6 | 120 | 1.69 | 1.22 | -6 | 147 | -.04 | -1504 |
| 274 | 22.5 | 79 | 2.15 | 1.16 | -42 | 116 | -.36 | -1752 |
| 76 | 54.6 | 84 | 2.19 | 1.78 | 13 | 102 | .12 | -1869 |
| 244 | 51.0 | 70 | 1.59 | 1.02 | -17 | 102 | -.16 | -2036 |
| 279 | 60.8 | 79 | 1.93 | 1.48 | 6 | 126 | .05 | -2166 |
| 101 | 23.0 | 56 | 3.10 | 1.35 | -38 | 131 | -.29 | -2264 |
| 138 | 48.5 | 82 | 2.48 | 1.86 | -17 | 75 | -.22 | -2479 |
| 188 | 39.1 | 75 | 2.31 | 1.25 | -39 | 180 | -.22 | -3106 |
| 199 | 45.6 | 69 | 2.71 | 1.51 | -39 | 138 | -.28 | -3806 |
| 196 | 34.4 | 71 | 3.19 | 1.62 | -48 | 177 | -.27 | -3853 |
| Average - 1932 23.8 | | 77 | $2.11 | $1.41 | $-14 | 129 | $-.11 | $-1285 |
| Average - 1931 22.3 | | 76 | $2.69 | $2.07 | $5 | 135 | $.04 | $-1049 |
| Average - 1927-1930 18.0 | | 75 | $2.74 | $2.74 | $62 | 140 | $.45 | $62 |

HENS

Factors from 29 accounts - 1932

| Farm number | Average number of hens | Eggs per hen | Average per bird for: Pounds grain fed | Pounds mash fed | Cost of all feed | Total cost | Total returns |
|---|---|---|---|---|---|---|---|
| 143 | 1338 | 153 | 30 | 39 | $ .91 | $2.48 | $3.14 |
| 283 | 722 | 156 | 48 | 40 | 1.11 | 2.33 | 3.13 |
| 160 | 700 | 168 | 43 | 44 | 1.39 | 2.94 | 3.74 |
| 186 | 1129 | 162 | 45 | 38 | .90 | 2.78 | 3.08 |
| 257 | 461 | 142 | 52 | 36 | 1.08 | 2.03 | 2.65 |
| 166 | 381 | 154 | 46 | 44 | 1.41 | 2.87 | 3.14 |
| 286 | 711 | 116 | 34 | 28 | .95 | 2.40 | 2.52 |
| 165 | 303 | 128 | 63 | 17 | 1.13 | 2.16 | 2.27 |
| 183 | 241 | 121 | 43 | 33 | .95 | 2.09 | 2.20 |
| 171 | 490 | 136 | 58 | 32 | .97 | 2.38 | 2.41 |
| 132 | 350 | 110 | 33 | 28 | .80 | 1.67 | 1.66 |
| 278 | 257 | 137 | 38 | 41 | 1.14 | 2.17 | 2.15 |
| 146 | 1040 | 126 | 39 | 54 | 1.27 | 2.55 | 2.53 |
| 130 | 458 | 169 | 22 | 50 | 1.12 | 3.03 | 2.97 |
| 274 | 365 | 136 | 77 | 25 | 1.14 | 2.62 | 2.29 |
| 145 | 647 | 137 | 48 | 36 | 1.28 | 3.00 | 2.80 |
| 151 | 1228 | 155 | 51 | 42 | 1.25 | 3.65 | 3.51 |
| 206 | 463 | 117 | 58 | 45 | 1.25 | 2.60 | 2.20 |
| 191 | 873 | 113 | 56 | 28 | 1.03 | 2.38 | 2.16 |
| 153 | 390 | 78 | 26 | 35 | .90 | 1.97 | 1.46 |
| 81 | 294 | 98 | 43 | 29 | .95 | 2.67 | 1.97 |
| 277 | 231 | 84 | 30 | 48 | 1.12 | 2.56 | 1.42 |
| 139 | 510 | 109 | 56 | 25 | 1.15 | 3.32 | 2.65 |
| 221 | 1167 | 82 | 32 | 34 | .82 | 2.04 | 1.68 |
| 211 | 1088 | 111 | 32 | 53 | 1.22 | 2.60 | 2.07 |
| 196 | 1018 | 141 | 39 | 30 | 1.13 | 3.57 | 2.98 |
| 287 | 2032 | 114 | 32 | 36 | .94 | 2.88 | 2.30 |
| 103 | 1674 | 114 | 45 | 32 | 1.13 | 3.34 | 2.60 |
| 168 | 2090 | 117 | 41 | 37 | 1.13 | 3.88 | 2.91 |
| Average - 1932 781 | | 127 | 42 | 37 | $1.08 | $2.84 | $2.62 |
| Average - 1931 608 | | 135 | 46 | 37 | $1.45 | $3.53 | $3.24 |
| Average - 1927-1930 503 | | 133 | 43 | 37 | $2.05 | $4.06 | $4.24 |

HENS

Factors from 29 accounts - 1932

| Farm number | Average number of hens | Eggs per hen | Cost per dozen eggs | Value per dozen eggs | Labor returns per 100 birds | Man hours per 100 birds | Return per hour of man labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|
| 143 | 1338 | 153 | $.19 | $.24 | $108 | 148 | $.73 | $ 879 |
| 283 | 722 | 156 | .18 | .25 | 137 | 193 | .71 | 597 |
| 160 | 700 | 168 | .21 | .26 | 153 | 236 | .65 | 561 |
| 186 | 1129 | 162 | .19 | .22 | 93 | 145 | .64 | 343 |
| 257 | 461 | 142 | .17 | .22 | 95 | 150 | .63 | 295 |
| 166 | 381 | 154 | .22 | .24 | 84 | 165 | .51 | 100 |
| 286 | 711 | 116 | .24 | .25 | 67 | 173 | .39 | 88 |
| 165 | 303 | 128 | .20 | .21 | 63 | 173 | .36 | 32 |
| 183 | 241 | 121 | .21 | .22 | 72 | 232 | .31 | 27 |
| 171 | 490 | 136 | .21 | .21 | 31 | 137 | .22 | 14 |
| 132 | 350 | 110 | .18 | .18 | 34 | 146 | .23 | -1 |
| 278 | 257 | 137 | .18 | .18 | 46 | 183 | .25 | -4 |
| 146 | 1040 | 126 | .24 | .24 | 33 | 108 | .31 | -25 |
| 130 | 458 | 169 | .21 | .21 | 67 | 286 | .23 | -27 |
| 274 | 365 | 136 | .23 | .20 | 9 | 141 | .07 | -123 |
| 145 | 647 | 137 | .25 | .24 | 27 | 127 | .21 | -134 |
| 151 | 1228 | 155 | .29 | .27 | 32 | 170 | .19 | -176 |
| 206 | 463 | 117 | .26 | .22 | 4 | 134 | .03 | -185 |
| 191 | 873 | 113 | .25 | .23 | 32 | 227 | .14 | -192 |
| 153 | 390 | 78 | .29 | .21 | -27 | 92 | -.29 | -200 |
| 81 | 294 | 98 | .32 | .23 | -43 | 113 | -.38 | -208 |
| 277 | 231 | 84 | .35 | .19 | -65 | 140 | -.46 | -263 |
| 139 | 510 | 109 | .36 | .29 | 5 | 301 | .02 | -342 |
| 221 | 1167 | 82 | .29 | .24 | -2 | 153 | -.01 | -428 |
| 211 | 1088 | 111 | .28 | .22 | -3 | 107 | -.03 | -570 |
| 196 | 1018 | 141 | .30 | .25 | 20 | 219 | .09 | -603 |
| 287 | 2032 | 114 | .30 | .24 | -17 | 158 | -.11 | -1187 |
| 103 | 1674 | 114 | .37 | .28 | -31 | 96 | -.32 | -1284 |
| 168 | 2090 | 117 | .40 | .30 | -24 | 297 | -.08 | -2027 |
| Average - 1932 781 | | 127 | $.27 | $.24 | $29 | 173 | $.17 | $-174 |
| Average - 1931 608 | | 135 | $.31 | $.29 | $39 | 184 | $.21 | $-176 |
| Average - 1927-1930 503 | | 133 | $.36 | $.38 | $97 | 184 | $.53 | $102 |

## HENS

With an average of 781 hens per farm, and a production of 127 eggs per hen, the average cost per bird on 29 farms in 1932 was $2.84. The feed cost averaged $1.08 per bird, or 10 cents per dozen of eggs produced. Other important items of cost included depreciation, which averaged 7 cents a dozen, and labor, which averaged 5 cents a dozen. Feed, depreciation, and labor accounted for 82 per cent of the total cost. The net cost per dozen of eggs produced was 27 cents.

Total costs exceeded total returns by 22 cents per bird. After deducting from the total returns all charges except for labor, there remained an average of 17 cents for each hour of labor on the hen enterprise.

Costs and Returns for Hens - 1932

| Items of cost | Quantity per bird | Value per bird | Per cent of total |
|---|---|---|---|
| Mash (pounds) | 37 | $ .60 | 21.1 |
| Grain (pounds) | 42 | .43 | 15.1 |
| Other feed | | .05 | 1.8 |
| Total | | $1.08 | 38.0 |
| Labor (hours) | 1.7 | $ .51 | 18.0 |
| Horse work and equipment use | | .08 | 2.8 |
| Depreciation | | .75 | 26.2 |
| Interest | | .07 | 2.5 |
| Use of buildings | | .17 | 6.0 |
| Litter | | .03 | 1.1 |
| Express and commission | | .03 | 1.1 |
| Miscellaneous poultry supplies | | .03 | 1.1 |
| Other costs | | .09 | 3.2 |
| Total cost | | $2.84 | 100.0 |
| Returns: | | | |
| Eggs | 127 | $2.57 | |
| Manure | | .05 | |
| Total returns | | $2.62 | |

| | | | |
|---|---|---|---|
| Hens per farm | 781 | Value per dozen eggs | $.24 |
| Return per hour of labor | $.17 | Cost per dozen eggs | $.27 |

## CHICKS

With an average of 1649 chicks started per farm, the net cost per pullet or cockerel raised in 1932 was 93 cents. The average value placed on these birds at approximately 5 months of age was $1.03. Of the total cost, feed accounted for 40 per cent, the cost of the chicks was 28 per cent, and labor was 16 per cent. The average time required to raise 100 birds was 66 hours; the average return per hour for this labor was 46 cents.

Factors from 30 Chick Accounts - 1932

| Farm no. | Number chicks started | Number birds raised equiv. 20 wks. | Average per bird raised: Cost of all feed | Average per bird raised: Net cost | Average per bird raised: Value | Per 100 birds raised: Labor returns | Per 100 birds raised: Man hours | Return per hour of man labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|
| 168 | 3646 | 1843 | $.37 | $ .98 | $1.31 | $ 50 | 71 | $ .71 | $602 |
| 186 | 3285 | 1100 | .46 | .45 | 1.00 | 71 | 37 | 1.91 | 601 |
| 191 | 1100 | 443 | .32 | .33 | 1.00 | 82 | 64 | 1.28 | 296 |
| 103 | 10555 | 1936 | .59 | 1.13 | 1.26 | 32 | 42 | .76 | 255 |
| 193 | 3000 | 1204 | .32 | .80 | 1.00 | 38 | 39 | .97 | 241 |
| 139 | 4250 | 950 | .61 | 1.20 | 1.44 | 41 | 70 | .59 | 228 |
| 206 | 800 | 350 | .45 | .54 | 1.00 | 60 | 42 | 1.42 | 163 |
| 150 | 704 | 322 | .35 | .65 | 1.13 | 78 | 67 | 1.16 | 154 |
| 146 | 2444 | 1160 | .54 | .80 | .90 | 24 | 43 | .57 | 113 |
| 160 | 1050 | 516 | .75 | .90 | 1.09 | 58 | 128 | .46 | 98 |
| 283 | 1100 | 571 | .33 | .73 | .90 | 30 | 44 | .69 | 96 |
| 274 | 484 | 232 | .35 | .71 | 1.00 | 40 | 36 | 1.12 | 67 |
| 257 | 602 | 237 | .46 | .72 | .98 | 45 | 89 | .50 | 60 |
| 288 | 300 | 137 | .42 | .83 | 1.25 | 68 | 95 | .72 | 57 |
| 132 | 500 | 237 | .33 | .57 | .80 | 44 | 89 | .50 | 55 |
| 165 | 320 | 142 | .31 | .62 | 1.00 | 58 | 68 | .86 | 54 |
| 284 | 200 | 85 | .38 | .38 | 1.00 | 81 | 61 | 1.32 | 52 |
| 278 | 475 | 199 | .37 | .56 | .80 | 36 | 45 | .80 | 48 |
| 221 | 1300 | 700 | .32 | .78 | .80 | 22 | 90 | .25 | 14 |
| 171 | 960 | 419 | .38 | .68 | .71 | 14 | 57 | .25 | 12 |
| 183 | 325 | 118 | .30 | .77 | .73 | 30 | 128 | .24 | -4 |
| 130 | 1143 | 405 | .56 | .86 | .85 | 22 | 90 | .24 | -5 |
| 166 | 700 | 325 | .70 | .95 | .92 | 25 | 78 | .32 | -8 |
| 286 | 825 | 415 | .60 | 1.13 | 1.08 | 30 | 111 | .27 | -21 |
| 211 | 1485 | 560 | .44 | .87 | .75 | 2 | 30 | .06 | -67 |
| 81 | 700 | 260 | .48 | 1.22 | .85 | -15 | 88 | -.17 | -96 |
| 196 | 1385 | 664 | .58 | 1.14 | .98 | 11 | 73 | .15 | -105 |
| 138 | 375 | 97 | .73 | 2.74 | .80 | -143 | 111 | -1.28 | -188 |
| 143 | 3800 | 1700 | .71 | 1.08 | .90 | -1 | 53 | -.03 | -306 |
| 287 | -- | 506 | .95 | 2.34 | 1.05 | -77 | 235 | -.33 | -652 |
| Average - 1932 | | | | | | | | | |
| | 1649* | 594 | $.51 | $.93 | $1.03 | $30 | 66 | $.46 | $60 |
| Average - 1931 | | | | | | | | | |
| | 1399 | -- | -- | $.91 | $1.10 | $43 | 64 | $.67 | $106 |
| Average - 1927-1930 | | | | | | | | | |
| | 1122 | -- | -- | $1.24 | $1.27 | $39 | 74 | $.52 | $20 |

* 29 farms only.

## FEEDER LAMBS

With an average of 397 lambs fed per farm, and a mortality of 5 per cent, the total cost per lamb during the 1932-33 season was $5.42. This is only 40 per cent of the cost per lamb for the 3 feeding seasons from 1927 to 1930. The relative importance of the various items of cost has not changed. For the past season, and for the 3 seasons above mentioned, the purchase price of the lambs accounted for three-fifths of the total cost; feed and bedding for one-fourth; and labor for one-twentieth of the total.

For the 1932-1933 season, total returns averaged $5.06 per lamb, or 36 cents less than cost. If no charge were made for labor, the other costs incurred would exceed total returns by 8 cents per lamb. If all costs except feed and bedding are deducted from the total returns there remains $1.02 toward paying a feed-and-bedding cost of $1.38 per lamb.

In 4 of the last 6 seasons, lamb feeders have made small profits, the highest being 68 cents per lamb in 1927-1928. Losses of 36 cents per lamb for the past season, and $3.24 per lamb for the 1929-1930 season indicate that lamb feeding is a very speculative enterprise. As an average for the last 6 years, lamb feeders have earned only 8 cents per hour for their time on this enterprise.

Costs and Returns from 9 Feeder-Lamb Accounts - 1932

| | Quantity per lamb | Value per lamb | Per cent of total |
|---|---|---|---|
| Costs: | | | |
| Purchase price | | $3.17 | 58.5 |
| Grain (pounds) | 126 | .89 | 16.4 |
| Dry roughage (pounds) | 168 | .42 | 7.7 |
| Succulent roughage (pounds) | 41 | .06 | 1.1 |
| Bedding | | .01 | .2 |
| Total feed and bedding | | $1.38 | 25.4 |
| Labor (hours) | 1.1 | $ .28 | 5.2 |
| Use of truck | | .11 | 2.0 |
| Horse work and equipment use | | .03 | .6 |
| Total labor and equipment | | $ .42 | 7.8 |
| Use of buildings | | $ .22 | 4.1 |
| Selling expenses | | .12 | 2.2 |
| Other miscellaneous costs | | .11 | 2.0 |
| Total of all costs | | $5.42 | 100.0 |
| Returns: | | | |
| Lambs sold | | $4.74 | |
| Wool sold | | .07 | |
| Value manure | | .25 | |
| Total returns | | $5.06 | |
| Loss | | $ .36 | |
| Number of lambs fed per farm | | | 397 |
| Return per hour of labor | | | $-.07 |

Factors from 9 Feeder-Lamb Accounts - 1932

| Farm number | Average number fed | Purchase price per lamb | Sale price per lamb | Per cent mortality | Feed cost per lamb | Man hours per 100 lambs | Return per hour of man labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|
| 283 | 302 | $3.49 | $5.82 | 1 | $1.51 | 79 | $.83 | $127 |
| 186 | 48 | 3.19 | 5.78 | 2 | 1.60 | 179 | .60 | 15 |
| 244 | 349 | 3.29 | 4.55 | 1 | 1.13 | 69 | -.08 | -74 |
| 211 | 352 | 2.79 | 5.32 | 4 | 1.37 | 97 | .22 | -80 |
| 81 | 292 | 3.11 | 5.28 | 5 | 1.52 | 159 | .07 | -81 |
| 221 | 1276 | 3.11 | 5.01 | 8 | 1.16 | 78 | .11 | -114 |
| 153 | 118 | 3.00 | 4.86 | 6 | 1.82 | 185 | -.43 | -152 |
| 171 | 324 | 2.99 | 4.38 | 4 | 1.55 | 176 | -.58 | -449 |
| 170 | 512 | 2.88 | 3.82 | 5 | 1.66 | 125 | -.47 | -462 |
| Average - 1932 | 397 | $3.08 | $4.87 | 5 | $1.38 | 106 | $-.07 | $-141 |
| Average - 1931 | 402 | $2.98 | $6.00 | 6 | $1.87 | 96 | $.54 | $92 |
| Average - 1927-1930 | 436 | $7.05 | $10.84 | 4 | $3.12 | 145 | $.00 | $-290 |

## SHEEP

Seven farms had a total of 455 ewes, or an average of 65 per farm. If no charge were made for labor, the other costs incurred in 1932 would exceed the total returns by an average of $3.34 per sheep. For the last 6 years, the average return per hour of labor on sheep was minus 46 cents. Despite the indicated unprofitable nature of the sheep enterprise in New York State, some farmers consider the keeping of small flocks justified because they make use of crop by-products, rough pastures not well adapted to cows, and require less time than cows during the crop-growing season.

Factors from 7 Sheep Accounts - 1932

| Farm no. | No. of ewes at beginning | Lambs raised per ewe | Total no. equiv. mature sheep | Average per mature sheep (equiv.) Pounds grain | Cost of feed and bedding | Labor returns | Man hours | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|
| 160 | 12 | 1.4 | 11 | 65 | $3.43 | $2.96 | 6.5 | $ .46 | $ 11 |
| 153 | 14 | .7 | 14 | 260 | 3.02 | -.41 | 3.5 | -.12 | -19 |
| 135 | 56 | .9 | 73 | 44 | 1.80 | -2.27 | 2.9 | -.79 | -241 |
| 170 | 115 | .9 | 121 | 215 | 2.79 | -1.28 | 3.3 | -.39 | -257 |
| 244 | 93 | .7 | 84 | 98 | 2.22 | -3.60 | 1.4 | -2.65 | -328 |
| 186 | 84 | .9 | 86 | 202 | 6.50 | -2.28 | 3.9 | -.59 | -338 |
| 164 | 81 | .7 | 107 | 72 | 4.06 | -8.08 | 3.8 | -2.12 | -865 |
| Average - 1932 | 65 | .9 | 71 | 134 | $3.48 | $-3.34 | 3.2 | $-1.04 | $-311 |
| Average - 1931 | 50 | .8 | -- | --- | ---- | ---- | --- | $-.51 | $-251 |
| Average - 1927-1930 | 60 | -- | -- | --- | ---- | ---- | --- | $-.30 | $-217 |

## DRY BEANS

With 17.7 acres of beans per farm, and a yield of 14.7 bushels per acre, the average cost of growing and harvesting an acre in 1932 was $26.65. Storage and selling costs averaged $1.91 per acre. The value of beans and roughage was $11.57 per acre, of $17 less than the total cost. Costs other than for labor exceeded total returns by $10 an acre.

In 5 of the last 19 years, cost-account farmers made small profits on beans. In 12 of the 19 years, costs other than for labor have exceeded the total returns. The average return per hour of labor on beans for these 19 years was 9 cents.

Costs and Returns for Dry Beans, 9 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Manure and lime | | $ 4.31 | 16.2 |
| Use of land | | 4.01 | 15.1 |
| Seed (bushels) | .9 | 1.36 | 5.1 |
| Fertilizer (pounds) | 127 | 1.29 | 4.8 |
| Labor (hours) | 16.5 | 4.41 | 16.6 |
| Horse work (hours) | 19.2 | 2.29 | 8.6 |
| Use of tractor (hours) | 3.2 | 2.09 | 7.8 |
| Other equipment | | 1.53 | 5.7 |
| Interest | | .35 | 1.3 |
| Total growing | | $21.64 | 81.2 |
| Harvesting costs: | | | |
| Labor (hours) | 9.2 | $ 2.63 | 9.9 |
| Horse work (hours) | 4.5 | .54 | 2.0 |
| Use of tractor | | .08 | .3 |
| Threshing | | 1.04 | 3.9 |
| Other equipment | | .63 | 2.4 |
| Miscellaneous | | .09 | .3 |
| Total harvesting | | $ 5.01 | 18.8 |
| Total growing and harvesting costs | | $26.65 | 100.0 |
| Total storing and selling costs | | 1.91 | |
| Total cost | | $28.56 | |
| Returns: | | | |
| Beans (bushels) | 14.7 | $10.43 | |
| Roughage (tons) | .4 | 1.14 | |
| Total returns | | $11.57 | |
| Loss | | $16.99 | |

| | | | |
|---|---|---|---|
| Acres per farm | 17.7 | Net cost per bushel | $1.86 |
| Return per hour of labor | $-.38 | Value per bushel | $.71 |

## Factors for Dry Beans, 9 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Cost per bushel | Value per bushel | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterpris |
|---|---|---|---|---|---|---|---|---|---|---|
| 274 | 5.0 | 20 | $34 | $20 | $1.58 | $ .90 | $-3 | 34 | $-.09 | $-68 |
| 290 | 5.0 | 6 | 28 | 4 | 4.58 | .55 | -13 | 37 | -.36 | -121 |
| 257 | 15.0 | 20 | 27 | 18 | 1.27 | .79 | -4 | 27 | -.14 | -146 |
| 277 | 12.0 | 11 | 24 | 8 | 2.11 | .70 | -9 | 21 | -.41 | -192 |
| 288 | 11.0 | 10 | 28 | 6 | 2.67 | .55 | -16 | 21 | -.78 | -244 |
| 164 | 20.6 | 12 | 32 | 16 | 2.61 | 1.22 | -7 | 26 | -.28 | -331 |
| 135 | 32.6 | 14 | 25 | 12 | 1.64 | .69 | -6 | 20 | -.29 | -432 |
| 171 | 23.2 | 17 | 34 | 11 | 1.94 | .61 | -15 | 38 | -.40 | -530 |
| 244 | 34.5 | 16 | 28 | 9 | 1.67 | .54 | -13 | 24 | -.54 | -636 |
| Average - 1932 | | | | | | | | | | |
| | 17.7 | 15 | $29 | $12 | $1.86 | $.71 | $-10 | 26 | $-.38 | $-300 |
| Average - 1931 | | | | | | | | | | |
| | 16.2 | 19 | $37 | $25 | $1.91 | $1.27 | $-2 | 27 | $-.09 | $-196 |
| Average - 1927-1930 | | | | | | | | | | |
| | 14.2 | 14 | $49 | $54 | $3.46 | $3.64 | $18 | 29 | $.58 | $65 |

## Factors for Snap Beans, 5 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Cost per bushel | Value per bushel | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterpris |
|---|---|---|---|---|---|---|---|---|---|---|
| 284 | 17.0 | 156 | $136 | $165 | $ .87 | $1.06 | $ 81 | 326 | $.25 | $500 |
| 175 | 1.0 | 252 | 239 | 352 | .95 | 1.40 | 248 | 739 | .34 | 113 |
| 174 | 1.4 | 242 | 205 | 262 | .85 | 1.08 | 167 | 667 | .25 | 79 |
| 211 | 17.0 | 69 | 41 | 33 | .60 | .48 | 10 | 137 | .07 | -139 |
| 153 | 15.0 | 50 | 55 | 34 | 1.10 | .69 | -5 | 75 | -.07 | -307 |
| Average - 1932 | | | | | | | | | | |
| | 10.3 | 100 | $85 | $90 | $.84 | $.89 | $38 | 208 | $.18 | $49 |

# CABBAGE

Cabbage prices were so low in the fall of 1932 that many growers did not consider it worth while to harvest all their crop. About one-seventh of the crop on 33 cost-account farms was left in the field. The average value of $2.74 per ton for 1932 was lower than for any other year for which cost-accounting data are available. In 3 of the last 19 years, the average value per ton of cabbage was less than $5; in 12 years, the value per ton was between $5 and $20; and in 4 years, the average value per ton exceeded $20. The average return per hour of labor on cabbage for 19 years was 35 cents. In 4 of the 19 years, costs other than labor exceeded total returns; in 3 years, cabbage growers made $1 or more an hour for their time on cabbage.

With 11.5 acres per farm, and a yield of 8.2 tons per acre, the total cost per acre of cabbage in 1932 was $63.12. If the entire crop were harvested, costs would have been higher. Costs other than labor exceeded total returns by $17 an acre. No grower made a profit on the 1932 crop, and only 3 had returns high enough to pay all costs other than for labor. On those 3 farms, the returns for labor average 2, 4 and 5 cents per hour.

Costs and Returns for Cabbage, 23 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.74 | 8.1 |
| Manure and cover crops | | 6.23 | 10.7 |
| Lime | | .34 | .6 |
| Fertilizer (pounds) | 568 | 6.39 | 10.9 |
| Seed and plants | | 5.49 | 9.4 |
| Labor (hours) | 44.4 | 13.47 | 23.1 |
| Horse work (hours) | 21.0 | 3.17 | 5.4 |
| Tractor (hours) | 5.2 | 3.77 | 6.5 |
| Other equipment | | 3.86 | 6.6 |
| Miscellaneous | | 1.43 | 2.4 |
| Total growing | | $48.89 | 83.7 |
| Harvesting costs: | | | |
| Labor (hours) | 25.0 | $7.32 | 12.5 |
| Horse work (hours) | 4.8 | .53 | .9 |
| Other equipment | | 1.55 | 2.7 |
| Miscellaneous | | .09 | .2 |
| Total harvesting | | $9.49 | 16.3 |
| Total growing and harvesting costs | | $58.38 | 100.0 |
| Storing and selling costs: | | | |
| Labor (hours) | 10.0 | $2.96 | |
| Miscellaneous | | 1.78 | |
| Total storing and selling | | $4.74 | |
| Total cost | | $63.12 | |
| Returns: | | | |
| Cabbage (tons) | 8.2 | $22.49 | |
| Loss | | $40.63 | |

| | | | |
|---|---|---|---|
| Acres per farm | 11.5 | Cost per ton | $7.72 |
| Yield, tons per acre | 8.2 | Value per ton | $2.74 |

Factors for Cabbage, 23 Accounts - 1932

| Farm no. | Acres per farm | Yield* tons per acre | Cost per acre | Returns per acre | Cost per ton | Value per ton | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 284 | 2.5 | 8.8 | $ 54 | $ 34 | $ 6.17 | $ 3.89 | $ 2 | 68 | $ .02 | $ -50 |
| 288 | 4.0 | 9.0 | 43 | 21 | 4.82 | 2.34 | -5 | 60 | -.09 | -89 |
| 149 | 6.0 | 6.4 | 46 | 23 | 7.25 | 3.60 | -4 | 94 | -.04 | -139 |
| 183 | 2.0 | 9.0 | 110 | 19 | 12.19 | 2.07 | -32 | 221 | -.15 | -182 |
| 289 | 5.0 | 12.8 | 103 | 66 | 7.89 | 5.00 | 4 | 89 | .04 | -185 |
| 153 | 6.6 | 12.1 | 80 | 45 | 6.61 | 3.72 | 7 | 159 | .05 | -231 |
| 279 | 5.5 | 11.8 | 75 | 23 | 6.34 | 1.97 | -22 | 90 | -.24 | -284 |
| 69 | 8.0 | 13.1 | 63 | 24 | 4.70 | 1.78 | -15 | 72 | -.21 | -306 |
| 186 | 7.5 | 13.3 | 55 | 14 | 4.09 | .98 | -24 | 39 | -.63 | -311 |
| 277 | 7.0 | 6.4 | 74 | 21 | 11.55 | 3.31 | -16 | 103 | -.16 | -368 |
| 283 | 9.5 | 9.7 | 63 | 21 | 6.48 | 2.16 | -15 | 88 | -.17 | -400 |
| 130 | 9.0 | 4.1 | 58 | 9 | 14.10 | 2.09 | -30 | 75 | -.40 | -444 |
| 171 | 12.6 | 8.0 | 49 | 12 | 6.06 | 1.55 | -27 | 46 | -.59 | -455 |
| 177 | 10.0 | 3.3 | 65 | 12 | 19.68 | 3.66 | -30 | 103 | -.29 | -529 |
| 150 | 12.0 | 12.8 | 61 | 16 | 4.71 | 1.28 | -19 | 55 | -.35 | -530 |
| 135 | 12.2 | 6.7 | 66 | 17 | 9.87 | 2.59 | -15 | 95 | -.16 | -597 |
| 81 | 12.1 | 5.9 | 65 | 13 | 11.03 | 2.29 | -34 | 71 | -.48 | -622 |
| 221 | 22.6 | 7.4 | 51 | 21 | 6.98 | 2.90 | -12 | 81 | -.15 | -678 |
| 266 | 15.0 | 11.7 | 93 | 45 | 7.96 | 3.83 | -11 | 136 | -.08 | -723 |
| 170 | 25.8 | 10.7 | 63 | 34 | 5.84 | 3.16 | -9 | 76 | -.12 | -742 |
| 211 | 26.0 | 7.0 | 54 | 23 | 7.63 | 3.29 | -7 | 52 | -.13 | -794 |
| 151 | 20.6 | 7.6 | 73 | 24 | 9.61 | 3.20 | -21 | 102 | -.21 | -1007 |
| 148 | 24.1 | 2.8 | 54 | 7 | 19.48 | 2.56 | -31 | 41 | -.74 | -1125 |
| Average - 1932 | | | | | | | | | | |
| | 11.5 | 8.2 | $63 | $22 | $7.72 | $2.74 | $-17 | 79 | $-.21 | $-469 |
| Average - 1931 | | | | | | | | | | |
| | 13.0 | 7.8 | $80 | $55 | $10.12 | $7.07 | $11 | 97 | $.11 | $-319 |
| Average - 1927-1930 | | | | | | | | | | |
| | 8.0 | 8.3 | $97 | $112 | $11.98 | $13.81 | $53 | 87 | $.57 | $108 |

* Includes estimated tonnage of cabbage not harvested.

Factors for Cucumbers, 7 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Cost per bushel | Value per bushel | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 149 | 4.0 | 47 | $21 | $25 | $.44 | $.53 | $13 | 44 | $.30 | $ 16 |
| 153 | 12.0 | 45 | 42 | 41 | .65 | .62 | 10 | 48 | .20 | -15 |
| 81 | 4.0 | 61 | 51 | 33 | .84 | .54 | 5 | 95 | .06 | -73 |
| 171 | 4.5 | 48 | 37 | 17 | .77 | .36 | -5 | 69 | -.08 | -87 |
| 177 | 5.0 | 127 | 70 | 46 | .55 | .36 | 8 | 147 | .06 | -123 |
| 211 | 9.0 | 17 | 35 | 16 | 2.11 | .96 | -4 | 33 | -.12 | -173 |
| 221 | 20.1 | 66 | 41 | 29 | .63 | .43 | 3 | 72 | .04 | -259 |
| Average - 1932 | | | | | | | | | | |
| | 8.4 | 56 | $42 | $30 | $.70 | $.48 | $4 | 67 | $.06 | $-102 |
| Average - 1931 | | | | | | | | | | |
| | 9.9 | 83 | $61 | $33 | $.74 | $.33 | $4 | 119 | $.04 | $-280 |
| Average - 1927-1930 | | | | | | | | | | |
| | 7.8 | 96 | $82 | $78 | $.91 | $.90 | $40 | 108 | $.37 | $52 |

## CANNING-FACTORY PEAS

The average yield per acre of shelled peas on 13 farms in 1932 was only 920 pounds, worth $19.78. This was just enough to cover the cash costs of seed, fertilizer, and gas and oil for the tractor work. The average loss per acre was $15. Of 13 growers, only 2 - those with the highest yields, made small profits. If no charge were made for labor, the other costs incurred would exceed the total returns by an average of $10 an acre.

With average yields, (1700 - 1800 pounds per acre), the cost of the seed accounts for one-third or more of the total cost to grow and harvest a pea crop. With low yields, the seed cost frequently accounts for one-half or more of the total cost. The relatively high cost of seed, and the variations in yields per acre in the last 6 or 7 years have caused wide variations in net returns to the growers. In general, it takes 1500 pounds or more of peas per acre before growers can make any money for their time on that crop.

With an average yield of 1160 pounds per acre in 1929, total costs exceeded total returns by $17 an acre. In 1930, the average yield was 2440 pounds, and the average profit was $26 an acre. For the 6 years, 1927 to 1932, average costs exceeded average returns by $1 an acre. The average return per hour of labor for the 6 years was 32 cents.

Costs and Returns for Canning-Factory Peas, 13 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.16 | 12.0 |
| Manure and lime | | 1.76 | 5.1 |
| Fertilizer (pounds) | 135 | 1.06 | 3.0 |
| Seed (bushels) | 4.0 | 16.55 | 47.5 |
| Labor (hours) | 5.0 | 1.60 | 4.6 |
| Horse work (hours) | 5.2 | .85 | 2.4 |
| Tractor (hours) | 2.4 | 2.00 | 5.8 |
| Use of equipment | | 1.32 | 3.8 |
| Miscellaneous | | .51 | 1.5 |
| Total growing | | $29.81 | 85.7 |
| Harvesting costs: | | | |
| Labor (hours) | 9.1 | $2.77 | 8.0 |
| Horse work (hours) | 2.9 | .47 | 1.4 |
| Truck and auto | | .86 | 2.5 |
| Other equipment | | .42 | 1.2 |
| Tractor (hours) | .4 | .25 | .7 |
| Miscellaneous | | .19 | .5 |
| Total harvesting | | $4.96 | 14.3 |
| Total cost | | $34.77 | 100.0 |
| Returns: | | | |
| Peas (tons) | .5 | $19.79 | |
| Silage (tons) | .3 | .17 | |
| Total returns | | $19.96 | |
| Loss | | $14.81 | |

| | | | |
|---|---|---|---|
| Acres per farm | 13.5 | Cost per ton of shelled peas | $75 |
| Yield, pounds per acre | 920 | Value per ton of shelled peas | $43 |

## Factors for Canning-Factory Peas, 13 Accounts - 1932

| Farm no. | Acres per farm | Yield pounds per acre | Cost per acre | Returns per acre | Cost per ton | Value per ton | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 143 | 21.6 | 1667 | $32 | $35 | $ 39 | $42 | $ 7 | 16 | $ .42 | $ 46 |
| 146 | 11.4 | 1977 | 39 | 42 | 39 | 42 | 10 | 22 | .47 | 34 |
| 177 | 4.0 | 1462 | 39 | 35 | 54 | 49 | 1 | 17 | .07 | -14 |
| 290 | 1.0 | 800 | 45 | 16 | 112 | 40 | -24 | 18 | -1.31 | -29 |
| 279 | 4.0 | 1612 | 49 | 34 | 61 | 42 | -7 | 24 | -.29 | -62 |
| 211 | 12.0 | 969 | 30 | 23 | 56 | 42 | -3 | 9 | -.27 | -83 |
| 221 | 6.0 | 537 | 35 | 11 | 131 | 43 | -22 | 6 | -3.48 | -141 |
| 151 | 18.4 | 1179 | 35 | 26 | 59 | 43 | -3 | 24 | -.10 | -168 |
| 149 | 11.8 | 440 | 31 | 11 | 140 | 52 | -17 | 10 | -1.75 | -229 |
| 171 | 18.3 | 503 | 26 | 11 | 104 | 42 | -13 | 12 | -1.13 | -286 |
| 289 | 11.5 | 870 | 45 | 20 | 104 | 46 | -18 | 16 | -1.16 | -293 |
| 170 | 16.0 | 840 | 38 | 19 | 90 | 46 | -14 | 17 | -.85 | -296 |
| 148 | 39.3 | 389 | 35 | 8 | 179 | 40 | -24 | 8 | -2.99 | -1076 |
| Average - 1932 | | | | | | | | | | |
| | 13.5 | 920 | $35 | $20 | $75 | $43 | $-10 | 14 | $-.74 | $-200 |
| Average - 1931 | | | | | | | | | | |
| | 12.4 | 1715 | $47 | $47 | $52 | $53 | $8 | 20 | $.39 | $9 |
| Average - 1927-1930 | | | | | | | | | | |
| | 10.2 | 1894 | $52 | $55 | $59 | $57 | $11 | 20 | $.57 | $39 |

## Factors for Market Peas, 3 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Cost per bu. | Value per bu. | Labor returns per acre | Man hours per acre | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|
| 175 | 3.0 | 148 | $165 | $203 | $1.08 | $1.34 | $86 | 250 | $116 |
| 284 | 6.0 | 109 | 86 | 102 | .77 | .92 | 50 | 261 | 100 |
| 174 | 7.0 | 76 | 94 | 105 | 1.23 | 1.37 | 37 | 143 | 74 |
| Average - 1932 | | | | | | | | | |
| | 5.3 | 102 | $104 | $122 | $1.01 | $1.18 | $51 | 207 | $97 |

Factors for Potatoes, 31 Accounts - 1932

| Farm no. | Acres per farm | Yield, bushels per acre | Bushels of seed per acre | Cost per acre for: Fertilizer | Cost per acre for: Spray materials | Total cost per acre | Total returns per acre |
|---|---|---|---|---|---|---|---|
| 165 | 26.8 | 333 | 20 | $23 | $ 2 | $101 | $119 |
| 163 | 30.2 | 289 | 20 | 23 | 4 | 117 | 131 |
| 166 | 25.5 | 275 | 23 | 22 | 2 | 98 | 98 |
| 284 | 18.0 | 265 | 22 | 9 | 2 | 91 | 89 |
| 160 | 14.0 | 265 | 18 | 16 | 3 | 109 | 106 |
| 149 | 8.7 | 109 | 14 | 4 | — | 38 | 27 |
| 150 | 3.5 | 200 | 23 | 4 | — | 85 | 50 |
| 289 | 2.5 | 160 | 15 | 6 | 8* | 98 | 44 |
| 244 | 3.8 | 109 | 21 | — | — | 66 | 23 |
| 145 | 8.8 | 216 | 18 | 21 | 15 | 152 | 126 |
| 257 | 5.0 | 103 | 24 | 3 | 2 | 70 | 21 |
| 164 | 8.1 | 72 | 16 | — | 4 | 51 | 16 |
| 211 | 17.5 | 152 | 22 | 5 | 3 | 64 | 45 |
| 69 | 26.0 | 202 | 22 | 12 | 2 | 87 | 73 |
| 191 | 28.0 | 160 | 20 | 18 | 1 | 62 | 48 |
| 146 | 33.5 | 173 | 22 | 12 | 2 | 60 | 46 |
| 266 | 10.0 | 196 | 18 | 10 | 2 | 104 | 53 |
| 283 | 23.0 | 226 | 24 | 2 | 3 | 84 | 59 |
| 267 | 41.0 | 220 | 21 | 4 | 2 | 72 | 54 |
| 143 | 81.9 | 134 | 21 | 14 | 2 | 56 | 47 |
| 153 | 36.0 | 126 | 21 | 5 | 2 | 57 | 35 |
| 183 | 32.0 | 166 | 20 | 6 | 2 | 64 | 38 |
| 138 | 17.0 | 40 | 18 | 9 | 3 | 63 | 12 |
| 221 | 69.2 | 166 | 17 | 6 | 3 | 63 | 50 |
| 132 | 24.3 | 128 | 19 | 12 | 1 | 74 | 34 |
| 188 | 32.0 | 262 | 22 | 21 | 5 | 98 | 63 |
| 151 | 18.0 | 133 | 20 | 12 | 3 | 92 | 29 |
| 186 | 18.8 | 223 | 19 | 7 | 5 | 117 | 56 |
| 130 | 33.3 | 150 | 26 | 4 | 1 | 71 | 33 |
| 277 | 33.2 | 145 | 32 | 6 | 3 | 62 | 23 |
| 193 | 135.0 | 244 | 30 | 15 | 4 | 95 | 71 |
| Average - 1932 27.9 | | 193 | 22 | $11 | $3 | $79 | $58 |
| Average - 1931 23.1 | | 199 | 21 | $14 | $4 | $107 | $62 |
| Average - 1927-1930 14.9 | | 154 | 19 | $12 | $4 | $123 | $134 |

* Spray ring.

Factors for Potatoes, 35 Accounts - 1932

| Farm no. | Cost per bushel: Grow and harvest | Cost per bushel: Total cost | Value per bushel | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|
| 165 | $ .27 | $ .30 | $.36 | $ 47 | 95 | $ .49 | $ 474 |
| 163 | .31 | .40 | .46 | 52 | 106 | .49 | 448 |
| 166 | .31 | .36 | .36 | 31 | 90 | .34 | -4 |
| 284 | .26 | .34 | .34 | 26 | 104 | .25 | -35 |
| 160 | .34 | .41 | .40 | 34 | 120 | .28 | -48 |
| 149 | .31 | .34 | .24 | 2 | 60 | .03 | -95 |
| 150 | .39 | .43 | .25 | 7 | 95 | .07 | -124 |
| 289 | .57 | .61 | .28 | -32 | 49 | -.64 | -135 |
| 244 | .56 | .61 | .21 | -30 | 58 | -.51 | -163 |
| 145 | .56 | .70 | .59 | 26 | 135 | .19 | -223 |
| 257 | .61 | .67 | .21 | -32 | 72 | -.45 | -242 |
| 164 | .68 | .71 | .23 | -18 | 48 | -.38 | -278 |
| 211 | .38 | .42 | .29 | 4 | 50 | .07 | -342 |
| 69 | .37 | .43 | .36 | 11 | 78 | .14 | -357 |
| 191 | .36 | .39 | .30 | -2 | 58 | -.03 | -404 |
| 146 | .29 | .35 | .27 | 3 | 51 | .05 | -478 |
| 266 | .48 | .53 | .27 | -22 | 104 | -.21 | -506 |
| 283 | .33 | .37 | .26 | -2 | 81 | -.02 | -593 |
| 267 | .29 | .33 | .24 | 5 | 72 | .06 | -745 |
| 143 | .37 | .42 | .35 | 5 | 49 | .10 | -762 |
| 153 | .38 | .45 | .28 | -8 | 56 | -.15 | -803 |
| 183 | .38 | .39 | .23 | -3 | 90 | -.04 | -835 |
| 138 | 1.51 | 1.57 | .29 | -34 | 47 | -.71 | -868 |
| 221 | .31 | .38 | .30 | 0 | 62 | .01 | -931 |
| 132 | .51 | .58 | .27 | -24 | 71 | -.33 | -970 |
| 188 | .29 | .37 | .24 | -14 | 85 | -.16 | -1094 |
| 151 | .59 | .69 | .21 | -40 | 85 | -.47 | -1145 |
| 186 | .41 | .52 | .25 | -23 | 101 | -.22 | -1148 |
| 130 | .43 | .47 | .22 | -20 | 68 | -.30 | -1260 |
| 277 | .38 | .43 | .16 | -17 | 60 | -.29 | -1278 |
| 193 | .30 | .39 | .29 | 3 | 72 | .04 | -3185 |
| Average - 1932 | $.35 | $.41 | $.30 | $1 | 72 | $.02 | $-585 |
| Average - 1931 | $.48 | $.54 | $.31 | $-17 | 81 | $-.21 | $-1020 |
| Average - 1927-1930 | $.69 | $.81 | $.94 | $50 | 82 | $.62 | $331 |

## POTATOES

The average value per bushel of the 1932 potato crop was 30 cents. This is the lowest value ever recorded on farms with cost accounts. The cost of 41 cents per bushel is also the lowest cost ever recorded on these farms. In only 3 of the last 21 years, has the average value per bushel been less than 50 cents. In 8 of the 21 years, the average value was $1 or more per bushel.

Only 2 of the 31 growers made profits on the 1932 crop. These 2 growers had the highest average yields and sold their crop at prices considerably higher than the average. On these 2 farms, the value of the crop exceeded the costs by 6 cents a bushel.

From 1912 to 1916, the average cost per acre of potatoes with a yield of 106 bushels was 65 cents. In each of these 5 years, the cost per acre was under $80. The only other year in the last 21 when the cost per acre was under $80, was in 1932.

Costs and Returns for Potatoes, 31 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.86 | 7.3 |
| Manure and cover crops | | 5.71 | 8.6 |
| Fertilizer (pounds) | 581 | 11.44 | 17.0 |
| Seed (bushels) | 22 | 6.89 | 10.4 |
| Treating seed | | .68 | 1.0 |
| Spray and dust materials | | 2.79 | 4.2 |
| Labor (hours) | 24.4 | 7.52 | 11.3 |
| Horse work (hours) | 17.5 | 2.43 | 3.7 |
| Tractor (hours) | 5.5 | 3.98 | 6.0 |
| Other equipment | | 4.85 | 7.3 |
| Miscellaneous | | 1.06 | 1.6 |
| Total growing | | $52.21 | 78.4 |
| Harvesting costs: | | | |
| Labor (hours) | 31.8 | $ 9.05 | 13.7 |
| Horse work (hours) | 9.3 | 1.43 | 2.1 |
| Tractor (hours) | 1.4 | 1.08 | 1.6 |
| Other equipment | | 2.75 | 4.1 |
| Miscellaneous | | .04 | .1 |
| Total harvesting | | $14.35 | 21.6 |
| Total growing and harvesting costs | | $66.56 | 100.0 |
| Storing and selling costs: | | | |
| Use of buildings | | $2.40 | |
| Labor (hours) | 16.3 | 5.55 | |
| Use of equipment | | 1.85 | |
| Miscellaneous | | 2.69 | |
| Total storing and selling | | $12.49 | |
| Total cost | | $79.05 | |
| Returns: | | | |
| Potatoes (bushels) | 193 | $58.08 | |
| Loss | | $20.97 | |
| Acres per farm | 27.9 | Cost per bushel | $.41 |
| Return per hour of labor | $.02 | Value per bushel | $.30 |

Costs and Returns for Canning-Factory Tomatoes, 10 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.88 | 5.8 |
| Manure | | 4.30 | 5.1 |
| Fertilizer (pounds) | 1011 | 10.55 | 12.5 |
| Plants | | 18.27 | 21.6 |
| Labor (hours) | 29.7 | 7.64 | 9.1 |
| Horse work (hours) | 17.9 | 2.41 | 2.9 |
| Tractor (hours) | 4.0 | 3.05 | 3.6 |
| Other equipment | | 2.59 | 3.1 |
| Miscellaneous | | 2.24 | 2.7 |
| Total growing | | $55.93 | 66.4 |
| Harvesting costs: | | | |
| Labor (hours) | 94.8 | $23.06 | 27.3 |
| Horse work (hours) | 3.9 | .30 | .4 |
| Use of equipment | | 3.89 | 4.6 |
| Miscellaneous | | 1.11 | 1.3 |
| Total harvesting | | $28.36 | 33.6 |
| Total cost | | $84.29 | 100.0 |
| Returns: | | | |
| Tomatoes (tons) | 9.5 | $97.41 | |
| Gain | | $13.12 | |

| | | | |
|---|---|---|---|
| Acres per farm | 11.5 | Cost per ton | $8.83 |
| Return per hour of labor | $.35 | Value per ton | $10.21 |

Factors for Canning-Factory Tomatoes, 10 Accounts - 1932

| Farm no. | Acres per farm | Yield pounds per acre | Cost per acre | Returns per acre | Cost per ton | Value per ton | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 170 | 28.0 | 20,614 | $ 90 | $109 | $ 9 | $11 | $53 | 132 | $.40 | $ 539 |
| 171 | 20.1 | 21,692 | 81 | 104 | 7 | 10 | 45 | 110 | .41 | 463 |
| 81 | 10.0 | 27,200 | 107 | 141 | 8 | 10 | 76 | 167 | .46 | 345 |
| 177 | 8.0 | 22,500 | 81 | 112 | 7 | 10 | 61 | 131 | .46 | 254 |
| 277 | 6.0 | 24,000 | 117 | 151 | 10 | 13 | 91 | 164 | .56 | 203 |
| 289 | 5.0 | 19,500 | 89 | 106 | 9 | 11 | 57 | 126 | .46 | 86 |
| 135 | 2.0 | 19,500 | 96 | 99 | 10 | 10 | 54 | 143 | .38 | 6 |
| 149 | 9.0 | 25,267 | 100 | 98 | 8 | 8 | 44 | 219 | .20 | -16 |
| 221 | 7.0 | 8,514 | 63 | 60 | 15 | 14 | 18 | 92 | .19 | -21 |
| 211 | 20.0 | 8,200 | 59 | 42 | 14 | 10 | -3 | 61 | -.04 | -349 |
| Average - 1932 | | | | | | | | | | |
| | 11.5 | 19,085 | $84 | $97 | $9 | $10 | $44 | 125 | $.35 | $151 |

## APPLES

The average cost to grow and harvest an acre of apples on 18 farms in 1932 was $68.95. Storage and selling costs averaged $31.68, making a total per-acre cost of $100.63.

Returns averaged $78.41 per acre, or $22.22 less than costs. Growers received an average of 34 cents a bushel after charges for packages, storage, and commissions were deducted from the returns. The average return per hour of labor was 12 cents. In 1931, the average return per hour of labor was 11 cents, and for the 4 years, 1927 - 1930, it was 90 cents.

Costs and Returns for Apples, 18 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of orchard | | $11.63 | 16.9 |
| Fertilizer (pounds) | 91 | 1.64 | 2.4 |
| Manure and cover crop | | 1.96 | 2.8 |
| Spray materials | | 10.62 | 15.4 |
| Labor (hours) | 42.2 | 13.92 | 20.2 |
| Horse work (hours) | 12.5 | 1.82 | 2.6 |
| Tractor (hours) | 2.8 | 1.87 | 2.7 |
| Other equipment | | 5.54 | 8.0 |
| Miscellaneous | | 2.32 | 3.4 |
| Total growing | | $51.32 | 74.4 |
| Harvesting costs: | | | |
| Labor (hours) | 47.9 | $14.83 | 21.6 |
| Horse work (hours) | 4.5 | .71 | 1.0 |
| Use of equipment | | 1.65 | 2.4 |
| Miscellaneous | | .44 | .6 |
| Total harvesting | | $17.63 | 25.6 |
| Total growing and harvesting | | $68.95 | 100.0 |
| Storing and selling costs | | $31.68 | |
| Total cost | | $100.63 | |
| Returns: | | | |
| Apples (bushels) | 174 | $78.41 | |
| Loss | | $22.22 | |

| | | | |
|---|---|---|---|
| Acres per farm | 33.1 | Cost to grow and harvest a bushel | $.40 |
| Return per hour of labor | $.12 | Value per bushel | $.34 |

Factors for Apples, 18 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. | Average per acre for: Spray and dust | Cost * | Net+ returns | Man hours * | Total man hours | Per bushel Cost * | Net+ returns | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 149 | 22.2 | 255 | $12 | $49 | $ 82 | 99 | 128 | $.19 | $.32 | $ .39 | $ 518 |
| 177 | 27.3 | 237 | 22 | 66 | 94 | 73 | 137 | .28 | .40 | .34 | 341 |
| 290 | 29.0 | 172 | 5 | 54 | 85 | 82 | 115 | .31 | .49 | .40 | 335 |
| 150 | 6.5 | 379 | 18 | 90 | 90 | 87 | 89 | .24 | .24 | .42 | -14 |
| 183 | 8.0 | 181 | 1 | 27 | 21 | 53 | 53 | .15 | .12 | .16 | -47 |
| 170 | 53.4 | 145 | 7 | 41 | 40 | 68 | 68 | .28 | .27 | .22 | -129 |
| 171 | 24.9 | 134 | 7 | 37 | 35 | 65 | 71 | .28 | .26 | .10 | -181 |
| 176 | 14.4 | 202 | 5 | 64 | 69 | 97 | 137 | .32 | .34 | .19 | -182 |
| 148 | 19.5 | 83 | 2 | 28 | 9 | 33 | 33 | .34 | .11 | -.14 | -370 |
| 147 | 17.8 | 122 | 10 | 51 | 26 | 57 | 57 | .42 | .21 | -.14 | -448 |
| 200 | 30.0 | 214 | 12 | 58 | 44 | 70 | 70 | .27 | .20 | .12 | -466 |
| 169 | 20.5 | 323 | 6 | 81 | 88 | 105 | 133 | .25 | .27 | .20 | -501 |
| 76 | 29.2 | 164 | 6 | 64 | 62 | 54 | 82 | .39 | .38 | .24 | -521 |
| 81 | 20.3 | 195 | 14 | 87 | 55 | 109 | 109 | .45 | .28 | -.03 | -664 |
| 185 | 32.0 | 103 | 13 | 65 | 32 | 62 | 65 | .63 | .31 | -.25 | -1131 |
| 286 | 91.4 | 141 | 17 | 93 | 91 | 136 | 174 | .66 | .65 | .20 | -1810 |
| 24 | 58.8 | 187 | 9 | 67 | 43 | 111 | 166 | .36 | .23 | .02 | -2805 |
| 192 | 90.0 | 178 | 10 | 97 | 54 | 97 | 118 | .55 | .30 | -.11 | -5148 |
| Average - 1932 | | | | | | | | | | | |
| | 33.1 | 174 | $11 | $69 | $59 | 90 | 114 | $.40 | $.34 | $.12 | $-735 |
| Average - 1931 | | | | | | | | | | | |
| | 31.2 | 172 | $10 | $78 | $57 | 84 | 95 | $.46 | $.32 | $.11 | $-874 |
| Average - 1927-1930 | | | | | | | | | | | |
| | 25.2 | 140 | $8 | $70 | $107 | 65 | 80 | $.49 | $.74 | $.90 | $910 |

* To grow and harvest only.
\+ Gross returns less cost of packages, storage, and commission.

Factors for Cherries, 4 Accounts - 1932

| Farm no. | Acres per farm | Yield pounds per acre | Cost per acre | Returns per acre | Cost per cwt. | Value per cwt. | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 290 | 6.0 | 6000 | $ 68 | $107 | $1.13 | $1.78 | $60 | 70 | $ .85 | $234 |
| 169 | 3.9 | 3933 | 88 | 126 | 2.24 | 3.21 | 72 | 89 | .81 | 149 |
| 147M | 5.2 | 12918 | 114 | 130 | .89 | 1.01 | 92 | 322 | .29 | 82 |
| 177 | 6.0 | 132 | 25 | 2 | 18.97 | 1.50 | -21 | 9 | -2.33 | -138 |
| Average - 1932 | | | | | | | | | | |
| | 5.3 | 5654 | $71 | $86 | $1.25 | $1.53 | $47 | 118 | $.40 | $82 |

Factors for Peaches, 10 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Net cost per bu. | Net value per bu. | Labor returns per acre | Man* hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 176 | 14.7 | 244 | $100 | $128 | $ .33 | $.44 | $75 | 168 | $ .45 | $ 400 |
| 1470 | 6.3 | 234 | 63 | 104 | .16 | .33 | 60 | 74 | .81 | 262 |
| 147P | 9.0 | 136 | 52 | 53 | .27 | .27 | 18 | 67 | .27 | 5 |
| 177 | 1.2 | 256 | 129 | 126 | .41 | .40 | 61 | 234 | .21 | -3 |
| 170 | 14.5 | 89 | 43 | 40 | .29 | .26 | 13 | 60 | .21 | -38 |
| 76 | 6.7 | 147 | 85 | 79 | .46 | .42 | 20 | 57 | .36 | -40 |
| 171 | 5.9 | 101 | 25 | 10 | .25 | .10 | -3 | 60 | -.05 | -89 |
| 286 | 1.2 | 11 | 122 | 8 | 11.18 | .62 | -80 | 107 | -.75 | -137 |
| 290 | 10.0 | 93 | 68 | 50 | .67 | .48 | 19 | 121 | .16 | -171 |
| 200 | 8.0 | 170 | 75 | 28 | .36 | .08 | -4 | 106 | -.03 | -377 |
| Average - 1932 | | | | | | | | | | |
| | 8.6 | 152 | $68 | $65 | $.35 | $.33 | $27 | 98 | $.27 | $-21 |
| Average - 1931 | | | | | | | | | | |
| | 8.4 | 71 | $56 | $26 | $.68 | $.37 | $-2 | 51 | $-.04 | $-192 |
| Average - 1930 | | | | | | | | | | |
| | 10.8 | 122 | $95 | $130 | $.49 | $.79 | $64 | 62 | $.94 | $385 |

* To grow and harvest only.

Factors for Pears, 6 Accounts - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Net cost per bu. | Net value per bu. | Labor returns per acre | Man* hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| 176 | 4.2 | 187 | $ 72 | $95 | $ .35 | $.47 | $ 57 | 125 | $.46 | $ 94 |
| 170 | 11.0 | 122 | 68 | 72 | .27 | .30 | 19 | 56 | .33 | 49 |
| 177 | 2.0 | 158 | 77 | 74 | .46 | .44 | 26 | 116 | .19 | -8 |
| 290 | 6.0 | 70 | 30 | 27 | .42 | .38 | 10 | 43 | .24 | -14 |
| 169 | 3.0 | 184 | 85 | 61 | .46 | .33 | 17 | 100 | .16 | -71 |
| 81 | 1.3 | 66 | 102 | 45 | 1.34 | .48 | -30 | 102 | -.29 | -74 |
| Average - 1932 | | | | | | | | | | |
| | 4.6 | 127 | $64 | $63 | $.38 | $.37 | $21 | 75 | $.27 | $-4 |

* To grow and harvest only.

# HAY

In 1932, the average cost per acre for leguminous hays was higher than for non-leguminous hays, but yields per acre were also higher. The average cost per ton for each of 4 kinds of hay (alfalfa, mixed leguminous hay, clover and timothy, and non-leguminous hay) was $11. In all cases, the value was less than the cost, and the costs other than for labor exceeded the total returns.

| Kind of hay | Acres per farm | Yield per acre | Cost per acre | Cost per ton | Value per ton | Labor returns per acre |
|---|---|---|---|---|---|---|
| Alfalfa | 23.9 | 2.2 | $26 | $11 | $7 | $-5 |
| Clover and timothy | 35.9 | 1.6 | 18 | 11 | 7 | -4 |
| Mixed leguminous hay | 25.7 | 1.8 | 21 | 11 | 6 | -6 |
| Non-leguminous hay | 40.4 | 1.6 | 18 | 11 | 8 | -3 |

Costs and Returns for Clover and Timothy, 12 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $3.69 | 24.7 |
| Manure | | 3.41 | 22.9 |
| Seeding | | 1.95 | 13.1 |
| Miscellaneous | | .64 | 4.3 |
| Total growing | | $9.69 | 65.0 |
| Harvesting costs: | | | |
| Labor (hours) | 8.9 | $2.64 | 17.7 |
| Horse work (hours) | 6.9 | .90 | 6.0 |
| Tractor (hours) | .6 | .43 | 2.9 |
| Other equipment | | 1.25 | 8.4 |
| Total harvesting | | $5.22 | 35.0 |
| Total growing and harvesting costs | | $14.91 | 100.0 |
| Storing and selling costs: | | | |
| Use of buildings | | $2.76 | |
| Labor and equipment | | .07 | |
| Baling | | .12 | |
| Miscellaneous | | .50 | |
| Total storing and selling | | $3.45 | |
| Total cost | | $18.36 | |
| Returns: | | | |
| Hay (tons) | 1.6 | $11.27 | |
| Pasturage | | .10 | |
| Total returns | | $11.37 | |
| Loss | | $6.99 | |

| | | | |
|---|---|---|---|
| Acres per farm | 35.9 | Cost per ton | $11.12 |
| Return per hour of labor | $-.47 | Value per ton | $6.86 |

ALFALFA

The average value per ton of the 1932 alfalfa crop was only $7. This is the lowest average value recorded in 20 years, and is less than one-half of the pre-war average. For the first time since data have been available, the costs other than for labor exceeded the total returns for alfalfa. The average loss per acre in 1932 was $9.37.

Costs and Returns for Alfalfa, 31 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.97 | 25.5 |
| Manure | | 1.84 | 9.4 |
| Seeding | | 3.98 | 20.4 |
| Miscellaneous | | .49 | 2.5 |
| Total growing | | $11.28 | 57.8 |
| Harvesting costs: | | | |
| Labor (hours) | 12.5 | $3.80 | 19.4 |
| Horse work (hours) | 11.8 | 1.77 | 9.1 |
| Tractor (hours) | .6 | .39 | 2.0 |
| Other equipment | | 2.23 | 11.4 |
| Miscellaneous | | .05 | .3 |
| Total harvesting | | $8.24 | 42.2 |
| Total growing and harvesting costs | | $19.52 | 100.0 |
| Storing and selling costs: | | | |
| Use of buildings | | $4.00 | |
| Labor and equipment | | .70 | |
| Baling | | .67 | |
| Miscellaneous | | .64 | |
| Total storing and selling | | $6.01 | |
| Total cost | | $25.53 | |
| Returns: | | | |
| Hay (tons) | 2.2 | $15.87 | |
| Pasturage | | .29 | |
| Total returns | | $16.16 | |
| Loss | | $9.37 | |

| | | | |
|---|---|---|---|
| Acres per farm | 23.9 | Cost per ton | $11.26 |
| Return per hour of labor | $-.35 | Value per ton | $7.08 |

Factors for Alfalfa, 31 Accounts - 1932

| Farm no. | Acres per farm | Yield tons per acre | Cost per acre | Returns per acre | Cost per ton | Value per ton | Labor returns per acre | Man hours per acre: Grow - harvest | Man hours per acre: Total | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 146 | 74.4 | 2.4 | $19 | $21 | $ 8 | $ 9 | $ 7 | 10 | 16 | $ .41 | $ 95 |
| 163 | 6.5 | 3.2 | 27 | 39 | 8 | 12 | 18 | 18 | 18 | 1.01 | 78 |
| 196 | 19.5 | 2.7 | 39 | 41 | 14 | 15 | 8 | 17 | 17 | .44 | 27 |
| 69 | 18.0 | 2.9 | 20 | 20 | 7 | 7 | 5 | 12 | 15 | .33 | 3 |
| 139 | 11.0 | 1.9 | 25 | 23 | 13 | 12 | 1 | 12 | 12 | .08 | -21 |
| 288 | 12.0 | 2.6 | 19 | 17 | 7 | 6 | 3 | 16 | 16 | .16 | -22 |
| 284 | 12.0 | 2.8 | 16 | 14 | 6 | 5 | 1 | 12 | 12 | .12 | -28 |
| 164 | 6.4 | 2.2 | 22 | 18 | 10 | 8 | -1 | 12 | 12 | -.05 | -31 |
| 206 | 6.0 | 2.7 | 24 | 13 | 9 | 5 | -6 | 15 | 15 | -.40 | -66 |
| 76 | 10.4 | 2.4 | 37 | 29 | 15 | 12 | -4 | 9 | 9 | -.42 | -81 |
| 171 | 10.0 | 3.0 | 22 | 14 | 7 | 5 | -5 | 15 | 15 | -.35 | -82 |
| 244 | 39.6 | 1.8 | 13 | 10 | 7 | 5 | -1 | 5 | 5 | -.26 | -105 |
| 165 | 11.4 | 1.1 | 20 | 11 | 19 | 10 | -7 | 8 | 8 | -.89 | -109 |
| 170 | 26.3 | 2.8 | 16 | 12 | 6 | 4 | -2 | 9 | 9 | -.26 | -119 |
| 177 | 21.0 | 2.1 | 19 | 13 | 9 | 6 | -2 | 14 | 16 | -.14 | -123 |
| 148 | 13.1 | 2.3 | 20 | 10 | 9 | 4 | -7 | 8 | 9 | -.81 | -135 |
| 199 | 37.0 | 2.4 | 30 | 25 | 12 | 11 | -1 | 11 | 11 | -.08 | -158 |
| 149 | 16.5 | 2.1 | 20 | 10 | 10 | 5 | -7 | 11 | 15 | -.43 | -162 |
| 211 | 15.5 | 3.2 | 27 | 15 | 8 | 4 | -6 | 12 | 12 | -.48 | -182 |
| 135 | 22.1 | 2.8 | 25 | 17 | 9 | 6 | -1 | 16 | 20 | -.06 | -183 |
| 151 | 5.0 | 1.6 | 46 | 6 | 29 | 4 | -36 | 12 | 12 | -3.07 | -197 |
| 277 | 22.4 | 1.9 | 24 | 11 | 13 | 6 | -9 | 13 | 13 | -.66 | -293 |
| 81 | 16.7 | 3.2 | 40 | 18 | 12 | 6 | -17 | 16 | 16 | -1.09 | -359 |
| 169 | 7.8 | 2.8 | 75 | 25 | 27 | 9 | -40 | 26 | 26 | -1.59 | -391 |
| 153 | 46.7 | 1.2 | 16 | 7 | 13 | 6 | -5 | 12 | 13 | -.41 | -397 |
| 185 | 32.0 | 2.6 | 31 | 16 | 12 | 6 | -12 | 14 | 15 | -.81 | -488 |
| 183 | 42.0 | 1.6 | 22 | 10 | 14 | 6 | -10 | 10 | 10 | -1.04 | -534 |
| 283 | 44.0 | 2.9 | 33 | 19 | 10 | 6 | -8 | 18 | 19 | -.43 | -603 |
| 143 | 36.8 | 2.0 | 34 | 16 | 17 | 8 | -14 | 9 | 14 | -.99 | -669 |
| 138 | 48.0 | 1.2 | 25 | 9 | 21 | 8 | -11 | 11 | 11 | -.97 | -734 |
| 24 | 50.9 | 2.6 | 35 | 18 | 14 | 7 | -10 | 21 | 26 | -.36 | -874 |
| Average - 1932 | 23.9 | 2.2 | $26 | $16 | $11 | $7 | $-5 | 13 | 14 | $-.35 | $-224 |
| Average - 1931 | 22.2 | 2.5 | $27 | $21 | $11 | $9 | 0 | 14 | 15 | $.03 | $-120 |
| Average - 1927-1930 | 22.4 | 2.1 | $27 | $31 | $13 | $15 | $10 | 12 | 14 | $.75 | $94 |

Factors for Hay - 1932

| Farm no. | Acres per farm | Yield tons per acre | Cost per acre | Returns per acre | Cost per ton | Value per ton | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Clover and Timothy | | | | | |
| 160 | 28.0 | 2.2 | $18 | $17 | $ 8 | $ 8 | $ 3 | 11 | $ .28 | $ -10 |
| 282 | 48.0 | 2.3 | 18 | 16 | 8 | 7 | 0 | 10 | .01 | -90 |
| 163 | 29.1 | 1.5 | 19 | 15 | 12 | 10 | -1 | 8 | -.08 | -100 |
| 165 | 42.3 | 1.1 | 12 | 9 | 11 | 8 | -1 | 6 | -.20 | -138 |
| 285 | 20.0 | 1.0 | 12 | 4 | 12 | 4 | -4 | 10 | -.40 | -146 |
| 24 | 28.3 | 1.4 | 15 | 7 | 11 | 5 | -5 | 13 | -.36 | -236 |
| 166 | 37.9 | .9 | 13 | 7 | 15 | 8 | -4 | 7 | -.63 | -250 |
| 187 | 25.0 | 2.6 | 27 | 17 | 10 | 6 | -8 | 10 | -.88 | -263 |
| 164 | 48.9 | 1.3 | 14 | 7 | 11 | 5 | -6 | 5 | -1.22 | -366 |
| 257 | 33.5 | 1.5 | 19 | 7 | 13 | 5 | -10 | 7 | -1.50 | -402 |
| 200 | 29.0 | 1.4 | 23 | 8 | 16 | 5 | -10 | 15 | -.69 | -448 |
| 279 | 60.5 | 2.1 | 26 | 17 | 12 | 8 | -6 | 11 | -.51 | -562 |
| Average - 1932 | | | | | | | | | | |
| | 35.9 | 1.6 | $18 | $11 | $11 | $7 | $-4 | 9 | $-.47 | $-251 |
| | | | | | Mixed Loguminous Hay | | | | | |
| 138 | 8.0 | 1.5 | $17 | $15 | $12 | $10 | $ 0 | 4 | $-.07 | $ -19 |
| 281 | 14.0 | 1.8 | 23 | 21 | 13 | 12 | 1 | 7 | .10 | -25 |
| 69 | 10.3 | 1.9 | 16 | 10 | 8 | 5 | -4 | 7 | -.52 | -63 |
| 290 | 21.5 | .8 | 10 | 6 | 13 | 8 | -1 | 9 | -.15 | -85 |
| 171 | 11.0 | 1.9 | 15 | 8 | 8 | 4 | -6 | 9 | -.66 | -86 |
| 274 | 32.0 | 2.3 | 19 | 11 | 8 | 5 | -5 | 9 | -.55 | -238 |
| 145 | 46.0 | 1.0 | 17 | 12 | 16 | 11 | -3 | 6 | -.47 | -244 |
| 266 | 27.6 | 2.8 | 29 | 20 | 10 | 7 | -4 | 19 | -.22 | -255 |
| 186 | 18.7 | 2.7 | 27 | 13 | 10 | 5 | -7 | 15 | -.50 | -258 |
| 103 | 25.3 | 2.1 | 27 | 16 | 13 | 8 | -5 | 12 | -.44 | -273 |
| 150 | 33.0 | 1.8 | 19 | 9 | 10 | 5 | -7 | 7 | -.91 | -323 |
| 206 | 13.5 | 1.9 | 32 | 7 | 17 | 4 | -21 | 10 | -2.08 | -331 |
| 169 | 12.1 | 2.1 | 41 | 13 | 20 | 6 | -22 | 17 | -1.31 | -341 |
| 221 | 62.7 | 1.9 | 18 | 11 | 9 | 5 | -5 | 9 | -.60 | -460 |
| 130 | 50.0 | 1.4 | 19 | 8 | 13 | 5 | -8 | 11 | -.74 | -566 |
| Average - 1932 | | | | | | | | | | |
| | 25.7 | 1.8 | $21 | $12 | $11 | $6 | $-6 | 10 | $-.60 | $-238 |
| | | | | | Non-leguminous Hay | | | | | |
| 176 | 9.0 | 1.9 | $23 | $21 | $12 | $11 | $ 4 | 20 | $ .19 | $ -16 |
| 149 | 8.9 | 1.3 | 9 | 5 | 7 | 4 | -3 | 7 | -.37 | -36 |
| 150 | 9.0 | 1.4 | 17 | 7 | 12 | 5 | -7 | 6 | -1.25 | -85 |
| 286 | 19.5 | 1.2 | 13 | 9 | 11 | 7 | 0 | 15 | .03 | -87 |
| 191 | 25.0 | .5 | 7 | 2 | 14 | 4 | -3 | 6 | -.57 | -116 |
| 101 | 44.7 | 2.5 | 29 | 26 | 12 | 10 | 0 | 8 | .05 | -152 |
| 139 | 40.5 | 1.2 | 17 | 13 | 14 | 10 | -3 | 7 | -.43 | -183 |
| 281 | 35.0 | 1.4 | 16 | 10 | 11 | 7 | -4 | 5 | -.71 | -184 |
| 188 | 68.5 | 2.2 | 18 | 14 | 8 | 6 | -2 | 7 | -.32 | -262 |
| 132 | 47.4 | .6 | 10 | 3 | 15 | 5 | -5 | 5 | -1.16 | -313 |
| 196 | 36.0 | 2.7 | 36 | 27 | 14 | 10 | -3 | 17 | -.20 | -347 |
| 278 | 74.0 | 1.1 | 12 | 7 | 11 | 6 | -4 | 4 | -.99 | -351 |
| 244 | 67.5 | 1.4 | 14 | 6 | 10 | 4 | -7 | 4 | -1.75 | -519 |
| 76 | 80.6 | 2.0 | 25 | 18 | 12 | 9 | -4 | 6 | -.63 | -547 |
| Average - 1932 | | | | | | | | | | |
| | 40.4 | 1.6 | $18 | $12 | $11 | $8 | $-3 | 7 | $-.49 | $-229 |

## CORN SILAGE

On 35 farms in 1932, the average yield per acre of corn silage was 10 tons, and the cost per ton was $4.65. The cost of 100 pounds of digestible nutrients in corn silage was $1.32. On the basis of an average yield of 2.2 tons of alfalfa, the cost per 100 pounds of digestible nutrients was $1.11; and for clover and timothy, with a yield of 1.6 tons per acre, the cost of 100 pounds of digestible nutrients was $1.24.

In 1932, the average yield of silage was high, relative to hay yields. With the average yields for the years 1927 to 1930, the cost per 100 pounds of digestible nutrients from corn silage was $2.14; from clover and timothy $1.33; and from alfalfa $1.24. On dairy farms where cropland is limited, corn silage may be the most economical feed or roughage crop, although the cost of the nutrients is higher than for hay. Corn silage produces 82 per cent more total pounds of digestible nutrients per acre than clover and timothy, and 25 per cent more than alfalfa.

Costs for Corn Silage, 35 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.46 | 10.2 |
| Manure | | 10.81 | 24.9 |
| Fertilizer (pounds) | 148 | 1.41 | 3.2 |
| Seed (quarts) | 13 | .99 | 2.3 |
| Labor (hours) | 13.3 | 4.40 | 10.1 |
| Horse work (hours) | 15.9 | 2.41 | 5.5 |
| Tractor (hours) | 3.6 | 2.71 | 6.2 |
| Other equipment | | 2.38 | 5.5 |
| Miscellaneous | | .98 | 2.3 |
| Total growing | | $30.55 | 70.2 |
| Harvesting costs: | | | |
| Labor (hours) | 17.8 | $ 5.61 | 13.0 |
| Horse work (hours) | 13.2 | 2.02 | 4.6 |
| Tractor (hours) | 1.7 | 1.32 | 3.0 |
| Filling silo | | .24 | .6 |
| Other equipment | | 2.97 | 6.8 |
| Twine | | .28 | .6 |
| Miscellaneous | | .54 | 1.2 |
| Total harvesting | | $12.98 | 29.8 |
| Total growing and harvesting costs | | $43.53 | 100.0 |
| Storing costs: | | | |
| Use of silo | | $3.09 | |
| Miscellaneous | | .13 | |
| Total storing | | $3.22 | |
| Total cost | | $46.75 | |

| | | | |
|---|---|---|---|
| Acres per farm | 12.6 | Net cost per ton | $4.65 |
| Yield, tons per acre | 10.0 | | |

Factors for Corn Silage, 35 Accounts - 1932

| Farm no. | Acres per farm | Yield tons per acre | Man hours per acre: To grow | Man hours per acre: To harvest | Cost of manure per acre | Total cost per acre | Cost per ton |
|---|---|---|---|---|---|---|---|
| 282 | 15.8 | 10.0 | 10 | 17 | $ 5 | $26 | $ 2.59 |
| 279 | 32.0 | 14.2 | 15 | 22 | 7 | 42 | 2.95 |
| 284 | 12.0 | 9.2 | 7 | 11 | 1 | 29 | 3.22 |
| 130 | 13.0 | 10.6 | 10 | 17 | 6 | 37 | 3.29 |
| 278 | 10.0 | 12.5 | 11 | 24 | 17 | 41 | 3.29 |
| 266 | 8.2 | 13.4 | 10 | 27 | 8 | 45 | 3.34 |
| 288 | 7.0 | 9.0 | 15 | 19 | 4 | 30 | 3.44 |
| 135 | 5.0 | 9.2 | 13 | 15 | 2 | 35 | 3.76 |
| 150 | 15.0 | 10.8 | 10 | 12 | 8 | 41 | 3.82 |
| 57 | 15.5 | 7.7 | 10 | 9 | 6 | 32 | 4.16 |
| 166 | 4.4 | 11.6 | 10 | 29 | 7 | 48 | 4.17 |
| 160 | 7.8 | 10.5 | 17 | 28 | 7 | 46 | 4.38 |
| 188 | 31.5 | 10.3 | 6 | 19 | 13 | 45 | 4.41 |
| 165 | 9.2 | 10.7 | 21 | 25 | 9 | 47 | 4.44 |
| 163 | 10.6 | 7.8 | 16 | 24 | 3 | 35 | 4.50 |
| 199 | 32.0 | 11.0 | 9 | 17 | 9 | 52 | 4.68 |
| 139 | 7.2 | 15.3 | 18 | 16 | 21 | 72 | 4.74 |
| 145 | 6.0 | 10.5 | 30 | 29 | 5 | 50 | 4.78 |
| 274 | 17.0 | 6.7 | 12 | 10 | 7 | 32 | 4.82 |
| 283 | 9.5 | 15.8 | 11 | 23 | 33 | 80 | 5.08 |
| 244 | 17.0 | 13.1 | 22 | 24 | 28 | 67 | 5.10 |
| 69 | 6.0 | 12.8 | 16 | 41 | 6 | 66 | 5.18 |
| 76 | 5.8 | 13.8 | 16 | 24 | 18 | 74 | 5.38 |
| 289 | 8.0 | 9.0 | 8 | 11 | 19 | 49 | 5.41 |
| 186 | 7.0 | 7.1 | 11 | 23 | -- | 36 | 5.53 |
| 101 | 9.0 | 11.1 | 10 | 9 | 21 | 62 | 5.57 |
| 281 | 14.5 | 8.9 | 24 | 20 | 14 | 50 | 5.60 |
| 164 | 5.1 | 6.9 | 12 | 15 | 1 | 39 | 5.62 |
| 138 | 47.0 | 6.8 | 12 | 7 | 10 | 39 | 5.66 |
| 277 | 11.0 | 5.0 | 12 | 9 | 4 | 31 | 6.22 |
| 206 | 8.0 | 7.0 | 18 | 12 | 17 | 52 | 7.43 |
| 196 | 13.5 | 12.7 | 22 | 35 | 23 | 93 | 7.74 |
| 287 | 5.0 | 7.4 | 25 | 22 | 9 | 58 | 7.84 |
| 169 | 9.0 | 8.9 | 24 | 21 | 15 | 76 | 8.24 |
| 149 | 5.5 | 2.5 | 10 | 16 | 1 | 29 | 11.51 |
| Average - 1932 | 12.6 | 10.0 | 13 | 18 | $11 | $47 | $4.65 |
| Average - 1931 | 12.6 | 10.3 | 14 | 22 | $13 | $57 | $5.57 |
| Average - 1927-1930 | 10.7 | 7.6 | 16 | 16 | $12 | $58 | $7.62 |

## GRAIN

On many New York farms, the usual sequence of crops includes one or two years of cultivated coarse feeding crops, followed by one or two years of grain crops, followed by one or two years of hay or pasture crops. In these rotations, the grain crops are usually considered as necessary evils because they seldom show profits. In the spring of 1932, the price outlook for the so-called cash crops was such that some growers substituted spring grains for part of the usual acreage of potatoes, cabbage, cucumbers and beans. This proved to be good farm management for 1932. The average loss per acre on barley, oats, and combinations of spring grains was $10, while for the cultivated cash crops above mentioned, the average loss per acre was $23.

Until about April 1, conservative plans for 1933 crops called for more grain and less of the more intensive crops. With the turn of prices and the improved outlook for farm products, many growers resumed their former long-time plans and planted the usual acreages of the more speculative, intensive cash crops. Grain prices may rise to such an extent that the 1933 crops may show a profit. In long-time farm-management plans, however, grain crops wil decrease in relative importance on New York farms and will yield to the more speculative, higher-value-per-acre crops that are adapted to local condition

The desirability of crop rotations, the need for feed and bedding, and the fact that grain and grass seeds can be planted and grown at the same time means that some grain will continue on most New York farms. More attention will be given to the relative costs and returns from the different grain crops. If low cost per unit of product is to be the chief consideration, mixed spring grains will become more popular, and one grain crop on a farm will replace the 2 or 3 grain crops formerly grown.

Of 64 farmers who kept cost accounts in 1932, there were 8 who grew no grain; 22 grew one grain crop; 18 grew 2 grain crops; 11 grew 3 grain crops; 3 grew 4 grain crops, and 2 grew 5 grain crops.

| Kind of grain | Acres per farm | Yield, pounds per acre | Cost per 100 lbs. of grain | Profit or loss per acre |
|---|---|---|---|---|
| Barley | 11.2 | 1206 | $1.66 | $ -9.12 |
| Oats | 13.6 | 1008 | 2.16 | -10.98 |
| Oats and barley | 16.3 | 1242 | 1.75 | -11.20 |
| Oats, barley and peas | 21.0 | 1134 | 1.56 | -7.71 |
| Wheat | 18.3 | 1652 | 1.28 | -6.02 |
| Corn-for-grain | 6.3 | 2299 | 1.90 | -16.69 |

Costs and Returns for Oats, 18 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| **Growing costs:** | | | |
| Use of land | | $ 3.98 | 18.2 |
| Lime and manure | | 3.78 | 17.3 |
| Fertilizer (pounds) | 80 | .74 | 3.4 |
| Seed (bushels) | 2.2 | 1.04 | 4.8 |
| Labor (hours) | 5.7 | 1.88 | 8.6 |
| Horse work (hours) | 7.0 | 1.11 | 5.1 |
| Tractor (hours) | 2.1 | 1.51 | 6.9 |
| Other equipment | | 1.41 | 6.5 |
| Miscellaneous | | .22 | 1.0 |
| Total growing | | $15.67 | 71.8 |
| **Harvesting costs:** | | | |
| Labor (hours) | 7.8 | $2.50 | 11.5 |
| Horse work (hours) | 5.4 | .85 | 3.9 |
| Tractor (hours) | .3 | .20 | .9 |
| Threshing and combining | | .96 | 4.4 |
| Other equipment | | 1.33 | 6.1 |
| Twine (pounds) | 2.4 | .18 | .8 |
| Miscellaneous | | .13 | .6 |
| Total harvesting | | $6.15 | 28.2 |
| Total growing and harvesting costs | | $21.82 | 100.0 |
| **Storing and selling costs:** | | | |
| Use of buildings | | $1.34 | |
| Certification | | .27 | |
| Labor (hours) | .7 | .18 | |
| Miscellaneous | | .47 | |
| Total storing and selling | | $2.26 | |
| Total cost | | $24.08 | |
| **Returns:** | | | |
| Grain (bushels) | 32 | $10.77 | |
| Straw (tons) | .6 | 2.19 | |
| Other returns | | .14 | |
| Total returns | | $13.10 | |
| Loss | | $10.98 | |

| | | | |
|---|---|---|---|
| Acres per farm | 13.6 | Cost per bushel | $.69 |
| Return per hour of labor | $-.45 | Value per bushel | $.34 |

Costs and Returns for Wheat, 20 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 5.00 | 23.1 |
| Lime and manure | | 2.89 | 13.3 |
| Fertilizer (pounds) | 97 | 1.06 | 4.9 |
| Seed (bushels) | 2.2 | 1.37 | 6.3 |
| Labor (hours) | 4.2 | 1.66 | 7.6 |
| Horse work (hours) | 3.3 | .55 | 2.5 |
| Tractor (hours) | 2.5 | 1.72 | 7.9 |
| Other equipment | | 1.25 | 5.8 |
| Miscellaneous | | .62 | 2.9 |
| Total growing | | $16.12 | 74.3 |
| Harvesting costs: | | | |
| Labor (hours) | 7.0 | $2.34 | 10.9 |
| Horse work (hours) | 3.3 | .51 | 2.3 |
| Tractor (hours) | .5 | .40 | 1.8 |
| Threshing and combining | | 1.29 | 5.9 |
| Other equipment | | .58 | 2.7 |
| Twine (pounds) | 2.8 | .20 | .9 |
| Miscellaneous | | .27 | 1.2 |
| Total harvesting | | $5.59 | 25.7 |
| Total growing and harvesting costs | | $21.71 | 100.0 |
| Storing and selling costs: | | | |
| Use of buildings | | $1.14 | |
| Certification | | .17 | |
| Labor (hours) | 1.1 | .45 | |
| Miscellaneous | | .72 | |
| Total storing and selling | | $2.48 | |
| Total cost | | $24.19 | |
| Returns: | | | |
| Grain (bushels) | 28 | $15.12 | |
| Straw (tons) | .7 | 3.01 | |
| Other returns | | .04 | |
| Total returns | | $18.17 | |
| Loss | | $6.02 | |

| | | | |
|---|---|---|---|
| Acres per farm | 18.3 | Cost per bushel | $.77 |
| Return per hour of labor | $-.13 | Value per bushel | $.55 |

GRAIN - 1932

| Farm No. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Net cost per bu. | Net value per bu. | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| **Factors for Barley, 7 Accounts** | | | | | | | | | | |
| 284 | 4.0 | 40 | $27 | $22 | $ .51 | $ .40 | $ 2 | 20 | $ .10 | $ -18 |
| 183 | 4.2 | 31 | 21 | 12 | .61 | .35 | -4 | 17 | -.24 | -37 |
| 266 | 10.0 | 26 | 21 | 14 | .78 | .50 | -5 | 10 | -.45 | -74 |
| 130 | 15.8 | 35 | 25 | 16 | .64 | .40 | -5 | 15 | -.31 | -133 |
| 103 | 10.0 | 14 | 22 | 8 | 1.52 | .48 | -9 | 10 | -.89 | -140 |
| 135 | 18.0 | 18 | 17 | 9 | .84 | .39 | -4 | 11 | -.37 | -148 |
| 153 | 16.4 | 25 | 23 | 12 | .90 | .49 | -6 | 15 | -.41 | -165 |
| Average - 1932 | | | | | | | | | | |
| | 11.2 | 25 | $22 | $13 | $ .80 | $ .43 | $ -5 | 13 | $ -.38 | $-102 |
| Average - 1931 | | | | | | | | | | |
| | 19.0 | 23 | $25 | $12 | $1.05 | $ .49 | $ -8 | 13 | $ -.69 | $-242 |
| Average - 1927-1930 | | | | | | | | | | |
| | 11.9 | 29 | $34 | $26 | $1.13 | $ .85 | $ -1 | 15 | $ -.07 | $ -83 |
| **Factors for Oats, 18 Accounts** | | | | | | | | | | |
| 135 | 5.0 | 64 | $23 | $21 | $ .33 | $ .30 | $ 5 | 18 | $ .26 | $ -8 |
| 165 | 2.8 | 39 | 32 | 19 | .70 | .35 | -9 | 16 | -.57 | -38 |
| 139 | 7.6 | 39 | 30 | 22 | .52 | .33 | -3 | 17 | -.19 | -57 |
| 150 | 9.0 | 43 | 24 | 17 | .52 | .35 | -3 | 11 | -.24 | -65 |
| 278 | 34.5 | 33 | 16 | 14 | .36 | .30 | 1 | 11 | .11 | -73 |
| 101 | 4.8 | 60 | 67 | 51 | .76 | .50 | 0 | 35 | .01 | -75 |
| 285 | 7.5 | 32 | 23 | 13 | .62 | .30 | -4 | 20 | -.20 | -77 |
| 170 | 12.3 | 51 | 31 | 24 | .56 | .44 | 0 | 24 | -.01 | -79 |
| 221 | 12.0 | 30 | 10 | 11 | .54 | .29 | -5 | 10 | -.49 | -88 |
| 200 | 5.0 | 30 | 31 | 8 | .94 | .20 | -17 | 16 | -1.09 | -113 |
| 174 | 5.0 | 14 | 30 | 7 | 1.96 | .30 | -20 | 10 | -2.02 | -116 |
| 277 | 11.5 | 35 | 28 | 14 | .80 | .40 | -8 | 17 | -.47 | -158 |
| 166 | 19.5 | 33 | 22 | 14 | .59 | .34 | -3 | 15 | -.19 | -162 |
| 163 | 11.4 | 29 | 28 | 13 | .87 | .35 | -9 | 15 | -.60 | -170 |
| 132 | 24.6 | 10 | 12 | 3 | 1.10 | .30 | -6 | 7 | -.85 | -200 |
| 153 | 28.8 | 27 | 20 | 10 | .70 | .33 | -6 | 15 | -.44 | -297 |
| 164 | 27.5 | 21 | 21 | 9 | 1.00 | .40 | -9 | 11 | -.77 | -349 |
| 196 | 16.0 | 36 | 48 | 13 | 1.29 | .30 | -29 | 19 | -1.53 | -564 |
| Average - 1932 | | | | | | | | | | |
| | 13.6 | 32 | $24 | $13 | $ .69 | $ .34 | $ -6 | 14 | $ -.45 | $-149 |
| Average - 1931 | | | | | | | | | | |
| | 16.2 | 31 | $26 | $13 | $ .77 | $ .34 | $ -8 | 15 | $ -.58 | $-211 |
| Average - 1927-1930 | | | | | | | | | | |
| | 13.0 | 41 | $36 | $27 | $ .89 | $ .61 | $ -1 | 17 | $ -.12 | $-120 |

GRAIN - 1932

| Farm no. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Net cost per bu. | Net value per bu. | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| **Factors for Oats and Barley, 24 Accounts** | | | | | | | | | | |
| 287 | 3.0 | 41 | $42 | $38 | $ .54 | $ .44 | $ -1 | 20 | $ .03 | $ -12 |
| 191 | 20.0 | 18 | 8 | 6 | .45 | .30 | -1 | 5 | -.28 | -51 |
| 132 | 7.8 | 26 | 17 | 10 | .65 | .34 | -4 | 14 | -.31 | -62 |
| 274 | 20.0 | 40 | 26 | 22 | .58 | .50 | 0 | 11 | .02 | -67 |
| 130 | 7.6 | 31 | 26 | 15 | .78 | .42 | -7 | 16 | -.46 | -85 |
| 138 | 7.0 | 23 | 25 | 12 | .88 | .32 | -9 | 9 | -1.04 | -91 |
| 281 | 14.0 | 50 | 31 | 24 | .54 | .40 | -1 | 17 | -.08 | -97 |
| 171 | 14.2 | 34 | 22 | 14 | .64 | .40 | -5 | 14 | -.37 | -115 |
| 277 | 14.0 | 34 | 23 | 14 | .66 | .40 | -3 | 16 | -.21 | -126 |
| 177 | 9.0 | 33 | 29 | 13 | .76 | .30 | -12 | 14 | -.86 | -138 |
| 288 | 18.0 | 34 | 19 | 11 | .48 | .25 | -5 | 11 | -.44 | -140 |
| 24 | 5.9 | 23 | 33 | 8 | 1.41 | .30 | -16 | 29 | -.55 | -149 |
| 211 | 17.0 | 23 | 17 | 7 | .70 | .25 | -7 | 8 | -.90 | -177 |
| 169 | 4.1 | 27 | 58 | 12 | 2.08 | .35 | -35 | 29 | -1.24 | -190 |
| 183 | 25.0 | 50 | 21 | 13 | .39 | .23 | -2 | 22 | -.11 | -204 |
| 160 | 17.1 | 28 | 24 | 12 | .81 | .36 | -8 | 14 | -.59 | -218 |
| 81 | 13.0 | 11 | 22 | 4 | 1.90 | .25 | -15 | 12 | -1.30 | -235 |
| 257 | 17.0 | 40 | 28 | 13 | .65 | .29 | -10 | 17 | -.60 | -244 |
| 282 | 20.5 | 39 | 24 | 12 | .56 | .25 | -8 | 19 | -.44 | -246 |
| 186 | 16.5 | 28 | 25 | 7 | .90 | .26 | -14 | 10 | -1.40 | -295 |
| 199 | 21.5 | 32 | 34 | 20 | .83 | .40 | -10 | 13 | -.76 | -299 |
| 283 | 16.0 | 42 | 39 | 20 | .79 | .32 | -12 | 23 | -.55 | -311 |
| 279 | 42.0 | 31 | 27 | 18 | .73 | .43 | -4 | 16 | -.24 | -394 |
| 267 | 40.0 | 14 | 15 | 5 | 1.09 | .33 | -9 | 5 | -1.84 | -422 |
| Average - 1932 | | | | | | | | | | |
| | 16.3 | 31 | $24 | $13 | $ .70 | $ .34 | $ -7 | 14 | $ -.51 | $-182 |
| Average - 1931 | | | | | | | | | | |
| | 17.4 | 32 | $29 | $16 | $ .79 | $ .39 | $ -7 | 16 | $ -.47 | $-224 |
| Average - 1927-1930 | | | | | | | | | | |
| | 15.2 | 36 | $34 | $27 | $ .91 | $ .66 | $ 1 | 15 | $ -.10 | $-118 |
| **Factors for Oats, Barley, and Peas, 6 Accounts** | | | | | | | | | | |
| 206 | 9.5 | 42 | $25 | $18 | $ .55 | $ .40 | $ -2 | 12 | $ -.17 | $ -58 |
| 147 | 4.9 | 9 | 17 | 5 | 1.87 | .45 | -9 | 11 | -.83 | -60 |
| 69 | 26.6 | 21 | 16 | 11 | .64 | .40 | -2 | 10 | -.19 | -133 |
| 150 | 33.0 | 46 | 24 | 20 | .51 | .40 | 2 | 13 | .11 | -144 |
| 200 | 15.0 | 24 | 27 | 10 | 1.06 | .35 | -12 | 14 | -.89 | -257 |
| 244 | 37.0 | 10 | 12 | 4 | 1.24 | .34 | -7 | 8 | -.79 | -318 |
| Average - 1932 | | | | | | | | | | |
| | 21.0 | 26 | $19 | $11 | $ .69 | $ .39 | $ -4 | 11 | $ -.36 | $-162 |
| Average - 1931 | | | | | | | | | | |
| | 20.5 | 32 | $32 | $16 | $ .91 | $ .41 | $-10 | 17 | $ -.64 | $-328 |
| Average - 1927-1930 | | | | | | | | | | |
| | 15.4 | 38 | $36 | $30 | $ .90 | $ .70 | $ 1 | 16 | $ .03 | $ -99 |

GRAIN - 1932

| Farm No. | Acres per farm | Yield bu. per acre | Cost per acre | Returns per acre | Net cost per bu. | Net value per bu. | Labor returns per acre | Man hours per acre | Return per hour of labor | Profit or loss on enterprise |
|---|---|---|---|---|---|---|---|---|---|---|
| **Factors for Wheat, 20 Accounts** | | | | | | | | | | |
| 148 | 28.3 | 33 | $22 | $23 | $ .55 | $ .59 | $ 5 | 10 | $ .54 | $ 39 |
| 221 | 31.0 | 29 | 16 | 16 | .49 | .49 | 2 | 10 | .25 | -1 |
| 284 | 3.5 | 31 | 28 | 24 | .62 | .50 | 4 | 24 | .15 | -14 |
| 257 | 12.0 | 40 | 25 | 22 | .55 | .50 | 0 | 11 | .04 | -27 |
| 164 | 4.0 | 32 | 31 | 22 | .89 | .60 | -1 | 25 | -.03 | -37 |
| 288 | 10.0 | 28 | 23 | 19 | .69 | .53 | -1 | 13 | -.06 | -45 |
| 277 | 39.0 | 28 | 18 | 17 | .62 | .58 | 3 | 12 | .26 | -50 |
| 206 | 8.0 | 25 | 23 | 14 | .85 | .50 | -6 | 9 | -.62 | -69 |
| 174 | 5.0 | 27 | 37 | 22 | 1.17 | .62 | -9 | 17 | -.53 | -73 |
| 146 | 36.5 | 23 | 17 | 14 | .63 | .54 | 1 | 9 | .09 | -78 |
| 138 | 7.0 | 13 | 25 | 13 | 1.60 | .70 | -7 | 9 | -.80 | -81 |
| 274 | 13.0 | 30 | 25 | 19 | .72 | .50 | -2 | 13 | -.16 | -85 |
| 150 | 18.0 | 32 | 33 | 27 | .90 | .70 | 3 | 21 | .15 | -116 |
| 135 | 22.5 | 19 | 18 | 12 | .86 | .52 | -3 | 10 | -.29 | -148 |
| 287 | 12.9 | 16 | 27 | 12 | 1.30 | .34 | -13 | 8 | -1.60 | -192 |
| 103 | 20.9 | 24 | 30 | 20 | 1.02 | .60 | -1 | 19 | -.08 | -208 |
| 186 | 17.0 | 41 | 36 | 24 | .81 | .51 | -5 | 16 | -.33 | -209 |
| 130 | 30.5 | 30 | 27 | 19 | .84 | .56 | -5 | 12 | -.38 | -259 |
| 145 | 12.0 | 18 | 41 | 19 | 1.99 | .78 | -17 | 12 | -1.36 | -263 |
| 267 | 35.0 | 28 | 25 | 17 | .77 | .48 | -4 | 11 | -.37 | -287 |
| Average - 1932 | 18.3 | 28 | $24 | $18 | $ .77 | $ .55 | $ -2 | 12 | $ -.13 | $-110 |
| Average - 1931 | 18.6 | 35 | $32 | $21 | $ .84 | $ .52 | $ -5 | 16 | $ -.33 | $-204 |
| Average - 1927-1930 | 18.9 | 22 | $36 | $28 | $1.60 | $1.20 | $ -1 | 15 | $ -.06 | $-148 |
| **Factors for Corn-for-Grain, 9 Accounts** | | | | | | | | | | |
| 153 | 5.1 | 45 | $51 | $55 | $1.14 | $1.22 | $ 30 | 107 | $ .28 | $ 18 |
| 281 | 2.5 | 70 | 66 | 56 | .74 | .60 | 23 | 97 | .24 | -25 |
| 150 | 5.5 | 55 | 40 | 34 | .74 | .62 | 4 | 23* | .17 | -35 |
| 69 | 11.7 | 62 | 51 | 43 | .80 | .68 | 9 | 56 | .17 | -86 |
| 266 | 3.0 | 33 | 47 | 17 | 1.24 | .36 | -19 | 40 | -.47 | -88 |
| 135 | 7.0 | 50 | 53 | 40 | .98 | .71 | 14 | 78 | .19 | -94 |
| 130 | 5.0 | 31 | 44 | 18 | 1.26 | .45 | -8 | 69 | -.11 | -127 |
| 290 | 8.0 | 19 | 36 | 10 | 1.81 | .41 | -13 | 44 | -.30 | -211 |
| 200 | 9.0 | 16 | 50 | 16 | 2.46 | .40 | -19 | 43 | -.43 | -301 |
| Average - 1932 | 6.3 | 41 | $48 | $31 | $1.07 | $ .66 | $ 1 | 62** | $ .02 | $-105 |
| Average - 1931 | 5.5 | 35 | $57 | $46 | $1.51 | $1.18 | $ 9 | 63 | $ .15 | $ -63 |
| Average - 1927-1930 | 3.7 | 29 | $68 | $40 | $2.13 | $1.17 | $ -2 | 62 | $ -.03 | $-102 |

* No labor husking.

** Farm number 150 not included in the average.

Costs and Returns for Corn-for Grain, 9 Accounts - 1932

| | Quantity per acre | Value per acre | Per cent of total |
|---|---|---|---|
| Growing costs: | | | |
| Use of land | | $ 4.73 | 11.1 |
| Lime and manure | | 5.85 | 13.8 |
| Fertilizer (pounds) | 86 | 1.31 | 3.1 |
| Seed (quarts) | 10.0 | .83 | 1.9 |
| Labor (hours) | 17.1 | 5.32 | 12.4 |
| Horse work (hours) | 14.5 | 2.35 | 5.5 |
| Tractor (hours) | 3.7 | 2.57 | 6.0 |
| Other equipment | | 1.90 | 4.4 |
| Miscellaneous | | .53 | 1.2 |
| Total growing | | $25.39 | 59.4 |
| Harvesting costs: | | | |
| Labor (hours) | 40.9 | $12.50 | 29.3 |
| Horse work (hours) | 8.9 | 1.53 | 3.6 |
| Tractor (hours) | .7 | .47 | 1.1 |
| Other equipment | | 2.65 | 6.2 |
| Twine (pounds) | 2.2 | .18 | .4 |
| Total harvesting | | $17.33 | 40.6 |
| Total growing and harvesting costs | | $42.72 | 100.0 |
| Storing and selling costs: | | | |
| Use of buildings | | $3.68 | |
| Certification | | .18 | |
| Labor (hours) | .4 | .12 | |
| Miscellaneous | | 1.03 | |
| Total storing and selling | | $5.01 | |
| Total cost | | $47.73 | |
| Returns: | | | |
| Grain (bushels) | 41 | $27.10 | |
| Stalks (tons) | 1.3 | 3.94 | |
| Total returns | | $31.04 | |
| Loss | | $16.69 | |

| | | | |
|---|---|---|---|
| Acres per farm | 6.3 | Cost per bushel | $1.07 |
| Return per hour of labor | $.02 | Value per bushel | $.66 |

Summary of Returns per Hour of Labor

| | Averages for: 7 years 1914-1920 | 6 years 1921-1926 | 5 years 1927-1931 | 1932 |
|---|---|---|---|---|
| **Livestock:** | | | | |
| Dairy cows: | $ .33 | $ .22 | $ .37 | $ -.11 |
| Hens | .67 | .45 | .47 | .17 |
| Raising chicks | --- | --- | .55 | .46 |
| Sheep | --- | --- | -.35 | -1.04 |
| Feeder lambs | --- | --- | .11 | -.07 |
| Hogs | --- | --- | -.03 | .03 |
| Feeder cattle | --- | --- | --- | -1.15* |
| **Fruit crops:** | | | | |
| Apples | --- | .67 | .74 | .12 |
| Cherries | --- | --- | --- | .40* |
| Peaches | --- | --- | --- | .27 |
| Pears | --- | --- | --- | .27 |
| Grapes | --- | --- | --- | -.02* |
| **Grain crops:** | | | | |
| Barley | -.03 | -.14 | -.20 | -.38 |
| Buckwheat | .07 | -.10 | -.37 | -.66* |
| Corn | .14 | -.14 | .01 | .02 |
| Oats | .01 | -.20 | -.21 | -.45 |
| Oats and barley | --- | --- | -.18 | -.51 |
| Oats, barley and peas | --- | --- | -.10 | -.36 |
| Wheat | .57 | -.03 | -.11 | -.13 |
| **Hay crops:** | | | | |
| Alfalfa | .97 | .75 | .61 | -.35 |
| Clover | .88 | .23 | --- | --- |
| Clover, alfalfa and timothy | | | --- | -.60 |
| Clover and timothy | | | .12 | -.47 |
| Other hay | | | .03 | -.49 |
| **Cash crops:** | | | | |
| Beans, dry | .12 | -.17 | .45 | -.38 |
| canning-factory | --- | --- | --- | .00* |
| market | --- | --- | .22 | .18 |
| Cabbage | .51 | .33 | .48 | -.21 |
| Corn, canning-factory | --- | --- | .08 | --- |
| market | --- | --- | --- | .06* |
| Cucumbers | --- | --- | --- | .06 |
| Peas, canning-factory | --- | --- | .53 | -.74 |
| market | --- | --- | --- | .25* |
| Potatoes | .55 | .84 | .45 | .02 |
| Tomatoes, canning-factory | --- | --- | --- | .35 |
| market | --- | --- | --- | .18* |

* Average for less than 5 accounts.