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Costs and Returns on 93 New York Farms

1934

Taken from Farm Cost Accounts



Prepared by:

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FARM COST-ACCOUNTING PROJECT

Annual Report for 1934

Ever since 1913 the Department of Agricultural Economics and Farm Management has been cooperating with farmers who make the recording of facts and figures about their farm business one of their daily chores. They take a complete farm inventory at the beginning and end of the year, keep a daily record of receipts and expenses, a daily record of time spent on each enterprise, and various kinds of field, production and feed records. A representative of the College spends a day or so at the farmer's home to assist in making the final entries. The records are then brought to the College where they are closed and analyzed. Not only is the income from the farm as a whole calculated from these records, but the costs and returns from each important enterprise determined.

Eleven of the 93 farmers whose records form a basis for this report have completed ten years' work in this cooperative project. Most farmers find such records of increasing value to them as the years go by.

The objects of the work are to provide standards of comparison useful in the analysis of a farm business, to determine the relative profitability of important farm enterprises, and to indicate some of the farm management practices that have proved successful.

The farms are scattered over New York State in 31 counties. They are not typical New York farms, but are larger and more productive than the average for the State.

This work is made possible only through the cooperation of the farmers who keep the records. Grateful acknowledgment is also made to the work of Messrs. M. B. Brown, R. F. Jacobs, M. W. Monroe and G. H. Stone in closing the books and tabulating the results.

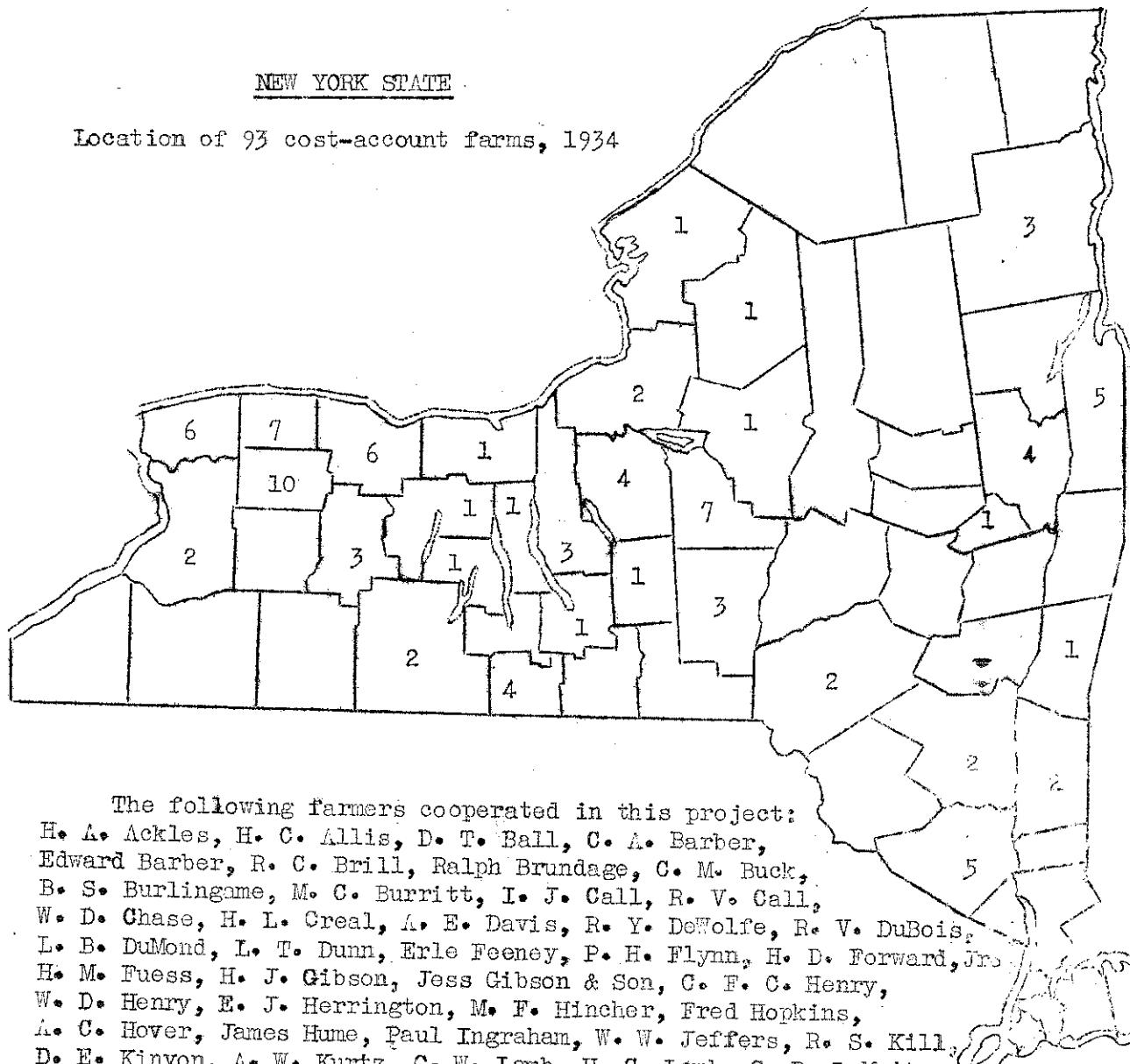
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NEW YORK STATE

Location of 93 cost-account farms, 1934



The following farmers cooperated in this project:

H. A. Ackles, H. C. Allis, D. T. Ball, C. A. Barber,
Edward Barber, R. C. Brill, Ralph Brundage, C. M. Buck,
B. S. Burlingame, M. C. Burritt, I. J. Call, R. V. Call,
W. D. Chase, H. L. Creal, A. E. Davis, R. Y. DeWolfe, R. V. DuBois,
L. B. DuMond, L. T. Dunn, Erle Feeney, P. H. Flynn, H. D. Forward, Jr.,
H. M. Fuess, H. J. Gibson, Jess Gibson & Son, C. F. C. Henry,
W. D. Henry, E. J. Herrington, M. F. Hincher, Fred Hopkins,
A. C. Hover, James Hume, Paul Ingraham, W. W. Jeffers, R. S. Kill,
D. E. Kinyon, A. W. Kurtz, G. W. Lamb, H. C. Lamb, G. B. LaMont,
W. H. Langworthy, W. S. Mapes, Martin Brothers, E. P. McMahon, G. W. Mead,
I. B. Mitchell, D. D. Montgomery, G. B. Muchmore, F. J. Nesbitt,
Kenneth Noble, C. E. Paine, R. L. Paine, R. G. Palmer, Pearson Brothers,
L. D. Pease, Phelps Brothers, S. B. Phelps, W. A. Phillips, O. T. Pierson,
Nelson Pratt, H. G. Prosser, Aaron Putnam, John Rea & Son, H. F. Reid,
R. D. Reid, E. W. Rhodes & Son, A. C. Ridor, Riley Brothers, M. A. Roy,
L. W. Sheldon & Sons, F. W. Shimel, J. K. Silsby, C. F. Smith, E. S. Smith,
J. R. Stevenson, Stewart Brothers, A. H. Stilos, Jr., E. R. Stone,
Harry Stowe, L. H. Stratton, C. L. Taft, Teator Orchards, W. R. Tousey,
F. J. Townsend, M. E. Wadsworth, Otto Welker, J. S. Welles, West Brothers,
R. W. Westlake, R. N. Westover, A. E. Wilcox, Charles Wild, A. L. Wilson.

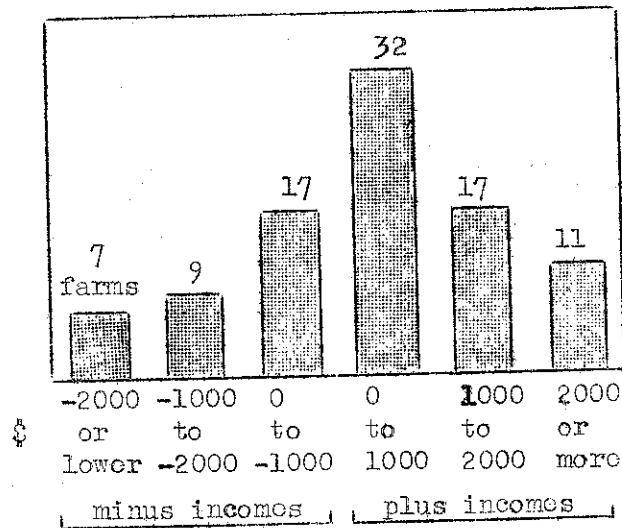
LABOR INCOME

Average labor income
on cost-account farms
1914 - 1934

Year	Number of farms	Average Labor income <u>dollars</u>
1914	18	453
1915	46	610
1916	31	1,176
1917	31	1,962
1918	32	1,942
1919	39	2,111
1920	33	433
1921	34	-32
1922	30	668
1923	26	205
1924	34	90
1925	32	2,000
1926	32	825
1927	87	557
1928	73	902
1929	78	1,187
1930	68	163
1931	72	-1,695
1932	64	-1,464
1933	74	726
1934	93	298
Average, 21 years		625

The average labor income of the 93 farms keeping cost accounts in 1934 was \$298, or \$428 less than in 1933. Lower prices for potatoes and cabbage were mainly responsible for this decrease in income, although peaches, feeder lambs and canning-factory peas also contributed to the decrease. Those who depended mainly on cows, hens, hay and grain for their income had a better year in 1934 than in 1933.

Distribution of Labor Incomes
93 farms - 1934



Two thirds of the farms had a plus labor income and one third a minus labor income in 1934. The highest income, \$6016, was on a large dairy farm with high-producing cows and a retail outlet for milk. This same farm made a loss of \$1953 in 1933 and an average labor income of plus \$2000 for the four years, 1931 to 1934. Of the 62 farmers keeping cost accounts in both 1933 and 1934, 26 made a plus labor income in each year, but only 3 made as much as \$2000 in each year.

In the past twenty-one years the average labor income from cost-account farms has been \$625. The best period was from 1916 to 1919 when the labor income averaged \$1800. The worst period was in 1931-32 when the average was minus \$1580.

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

LAND AND BUILDINGS

Real estate was valued at \$18,317 per farm, or \$99 per acre in 1934. This was \$10 per acre less than the average value in 1933. Taxes were lower than in 1933 by \$14 per farm, or 8 cents per acre.

About one half of the value of the farm is in buildings. The operator's house was valued at an average of \$2884 and the tenant house, \$1092. Barns, silos, and all buildings other than dwellings were valued at slightly less than \$5000 per farm. Cropland was valued at \$53 per acre.

The annual cost of the "dirty five" (depreciation, interest, repairs, taxes and insurance) is about 10 per cent of the value of a building. The cost of those items for the operator's house in 1934 was \$295.

Averages from 93 accounts - 1934

	1932	1933	1934
Number of farms	63	73	93
Acres per farm	190	185	185
Value per farm	\$20,398	\$20,166	\$18,317
Value per acre	\$107	\$109	\$99
Taxes (school, county and town)			
per farm	\$255	\$240	\$226
per acre	\$1.34	\$1.30	\$1.22
Value of all buildings per farm	\$9245	\$9571	\$9051
Operator's houses			
value per house	\$2851	\$3000	\$2884
annual cost per house	\$276.94	\$291.82	\$294.91
annual cost in per cent of value	9.7	9.7	10.2
Buildings other than dwellings			
value per farm	\$5356	\$5216	\$4992
annual cost per farm	\$623.38	\$580.96	\$564.89
annual cost in per cent of value	11.6	11.1	11.3
Cropland			
acres per farm	107	101	96
value per acre	\$63	\$60	\$53
annual cost per acre	\$4.58	\$4.27	\$3.77
annual cost in per cent of value	7.3	7.1	7.1
Bearing orchards			
number of farms having orchards	19	20	23
acres per farm having orchards	43.4	48.2	48.6
value per acre	\$181	\$202	\$177
annual cost per acre	\$11.58	\$13.12	\$14.56
annual cost in per cent of value	6.4	6.5	8.2

LABOR

The regular hired man who was supplied with a house to live in and farm privileges received the highest wage of all types of hired labor in 1934 as well as in 1933. His monthly wage averaged \$62, \$45 of which was paid in cash and \$17 in house rent and other farm privileges. Men who were boarded by the farm operator's family were paid an average of \$51 per month, \$32 in cash and \$19 in board. Regular men paid entirely in cash received an average of \$47 per month. Day and hour help cost an average of 20 cents an hour or \$48 per month. The relative importance of the different types of labor as indicated by the total hours of work were as follows: operator 32 per cent, day and hour help 23 per cent, regular help with privileges 18 per cent, unpaid labor other than the operator 12 per cent, regular help with board 10 per cent, and regular help paid wages only 5 per cent.

The largest farm keeping cost accounts had the equivalent of 9 full-time men, counting each month of work as the equivalent of one twelfth of a man. The one-third of the farms having the largest number of men averaged 5 men per farm, as compared with 2 men on those farms with the smallest number of men. Operators of large farms valued their own time higher and paid their regular hired men more than operators of small farms. However, relatively inexpensive day and hour help was used for 30 per cent of the work on large farms, and only 13 per cent on the small farms. Hence the cost per man was \$100 less on the large than on the small farms.

Cost-account farmers spent an average of \$985 in cash for hired help in 1934, or \$84 less than in 1933. The cost of all labor, including the value of the operator's time as well as that of unpaid members of the family, averaged \$2759 per farm. The farms had an average of 3.3 men who worked the equivalent of 297 ten-hour days. This made the average cost for all labor 28 cents per hour, or the same as in 1933. The cost per hour of farm labor in these two years was the lowest since 1915.

Cost of Labor, 93 farms - 1934

	Cost per farm <u>dollars</u>	Per cent of total <u>per cent</u>
<u>Labor operator</u>		
Wage allowance	858	31.1
Privileges:		
House rent	205	7.4
Other privileges	248	9.0
Total - labor operator	1,311	47.5
<u>Unpaid labor</u>		
Wage allowance	184	6.7
Board or privileges	58	2.1
Total - unpaid labor	242	8.8
<u>Hired labor</u>		
Cash wages	976	35.4
Privileges	125	4.5
Board furnished	94	3.4
Compensation insurance	9	.3
Miscellaneous	2	.1
Total - hired labor	1,206	43.7
Total - all labor	2,759	100.0

LABOR
Factors from 93 accounts - 1934

Farm number	Total		priv. man		wage		month for regular hired men		Cost per hour		Average cost per hour per man	
	No. of men	hours work	Hours per man	wage per mo.	leges per mo.	and priv. leges	wage per mo.	priv. and board	wage per hour	hour for all help	wage labor	Average per man
		men hrs.	hrs.	\$	\$	\$	\$	\$	\$	\$	\$	\$
193	9.2	25480	2770	54	26	78	--	--	20	26	713	
221	8.1	23672	2933	68	--	48	--	--	16	18	522	
153	6.1	16938	2781	42	33	42	--	34	15	18	510	
170	5.8	15958	2756	50	33	37	--	--	16	20	542	
192	5.6	15083	2674	91	32	107	46	--	18	31	820	
199	5.6	20304	3639	150	46	105	79	70	31	33	1216	
313	5.4	17631	3253	61	40	43	--	--	11	19	626	
296	5.3	15208	2869	122	52	77	--	--	24	34	981	
24	5.2	15746	3057	75	44	73	--	--	24	28	850	
279	5.0	16512	3270	150	9	70	--	--	16	30	971	
196	5.0	18614	3701	126	38	96	--	--	26	33	1232	
298	4.9	13902	2831	160	39	83	--	--	22	36	1026	
292	4.9	16327	3346	50	50	56	33	--	15	20	674	
335	4.6	15296	3347	50	43	59	--	29	18	19	626	
130	4.4	12920	2936	100	47	65	--	--	25	34	993	
332	4.4	11982	2723	61	34	59	--	--	15	27	724	
316	4.3	15252	3539	77	65	--	60	--	26	26	937	
314	4.3	13121	3073	60	52	--	--	--	23	25	762	
188	4.2	14766	3474	62	20	--	41	28	27	20	704	
309	4.2	9575	2274	40	42	--	--	--	--	22	498	
329	4.0	10766	2692	83	37	57	--	--	23	31	844	
327	4.0	10185	2553	67	8	63	--	--	18	28	707	
186	4.0	11312	2849	83	28	--	--	--	20	36	1030	
301	3.9	9980	2533	84	70	--	43	--	24	33	840	
150	3.9	9022	2319	50	38	--	--	20	27	37	858	
333	3.8	8826	2310	40	44	--	38	--	28	28	654	
336	3.8	11238	2997	75	56	37	--	22	--	24	711	
287	3.7	8575	2305	67	23	54	29	47	20	27	629	
244	3.7	11361	3087	50	49	54	--	33	11	24	751	
267	3.6	9197	2520	45	16	59	--	--	27	29	735	
266	3.6	11573	3260	42	22	70	--	--	18	21	675	
<u>Average for high third, arranged by number of men:</u>												
31 farms	4.8	14075	2939	73	36	64	50	36	20	27	781	

* continued *

Factors from 93 LABOR accounts - continued

Farm number	Total No. of men of work	hours per man	Hours per mo.	Farm operator		month for regular hired men		Cost per hour		Average cost per hour for all labor		Average cost per man	
				privi- wage leges		and wage privi- leges		wage board only		wage hour			
				men	hrs.	\$	\$	\$	\$	\$	\$		
337	3.5	8089	2285	50	22	73	--	--	16	33	764		
283	3.5	11610	3317	131	40	--	--	50	21	31	1014		
326	3.4	12117	3543	100	40	--	85	--	16	34	1196		
285	3.4	8673	2543	58	42	85	--	68	25	40	1005		
334	3.4	11140	3276	100	46	113	--	74	23	38	1254		
174	3.4	11839	3503	125	44	67	--	56	22	30	1068		
160	3.4	12433	3700	75	41	--	50	77	30	27	999		
315	3.3	10040	3061	83	37	44	--	--	21	27	826		
163	3.2	9500	2960	100	49	--	56	--	20	33	974		
331	3.2	9086	2866	50	15	--	--	--	34	28	789		
325	3.2	9412	2978	50	20	--	57	--	37	27	809		
165	3.2	10790	3425	80	44	53	--	34	23	29	999		
317	3.1	5718	1833	40	44	--	37	--	21	37	681		
149	3.1	9534	3056	91	28	--	40	--	16	24	745		
155	3.1	7063	2271	42	32	--	--	--	11	35	785		
312	3.1	10053	3264	25	39	--	42	--	12	18	591		
302	3.1	11703	3812	65	32	--	56	--	15	21	803		
324	3.0	8080	2675	50	21	44	--	38	36	28	751		
291	3.0	7329	2443	75	17	--	--	66	--	36	880		
305	3.0	10930	3680	56	16	46	--	--	14	18	649		
211	2.9	7930	2716	43	22	--	--	--	18	21	566		
177	2.9	8944	3084	50	30	--	--	--	19	25	763		
135	2.9	5149	1794	30	39	--	--	--	18	37	656		
169	2.8	8860	3153	75	53	--	49	--	21	34	1074		
69	2.8	7864	2809	100	43	54	62	--	22	28	797		
176	2.8	7589	2720	84	41	--	--	24	15	29	801		
321	2.8	7042	2533	60	53	--	--	--	23	35	887		
323	2.8	8427	3053	50	24	--	51	--	25	24	729		
166	2.7	7444	2727	100	31	60	--	--	23	37	1013		
328	2.6	8380	3162	100	54	--	68	--	20	34	1064		
147	2.6	7342	2835	43	50	54	--	--	21	29	818		

Average for middle third, arranged by number of men:

31 farms 3.1 9036 2946 67 34 62 57 64 20 29 867

Factors from 93 LABOR accounts - continued

Farm number	Total			Farm operator			Average cost per month for regular hired men			Cost per hour for all help			Average cost per man	
	No. of men work	hours per man	Hours per mo.	wage per mo.	leges per mo.	and privi- leges	wage per mo.	board only	wage hour	hour	for labor	per hour	Average cost per man	
		men	hrs.	hrs.	\$	\$	\$	\$	\$	\$	\$	\$	\$	
200	2.6	8294	3240	75	53	—	—	—	57	32	—	—	1041	
81	2.5	9000	3543	75	35	50	50	—	22	25	—	—	888	
284	2.5	7674	3033	75	52	40	—	—	36	37	—	—	1111	
278	2.5	7967	3162	42	45	43	42	—	—	23	—	—	713	
330	2.5	7440	2964	50	40	57	—	—	12	24	—	—	705	
164	2.5	6710	2728	83	23	—	30	—	14	22	—	—	871	
175	2.4	7141	2951	100	32	—	—	63	15	33	—	—	960	
146	2.4	5560	2298	75	26	34	—	48	27	38	—	—	867	
294	2.4	7182	2980	42	59	67	—	18	22	24	—	—	726	
103	2.4	6951	2896	125	44	—	—	—	21	45	—	—	1290	
310	2.4	7407	3139	100	39	—	—	—	31	38	—	—	1194	
133	2.3	6939	2965	75	49	—	52	—	17	33	—	—	982	
320	2.3	5333	2289	30	28	61	—	—	36	34	—	—	773	
168	2.3	8323	3650	80	30	52	—	—	—	26	—	—	967	
322	2.2	5277	2366	25	22	—	—	—	14	26	—	—	605	
299	2.2	6503	2997	42	42	—	39	—	—	23	—	—	694	
311	2.1	5916	2764	60	67	—	38	—	19	30	—	—	832	
281	2.1	7063	3363	80	23	—	—	—	16	28	—	—	936	
300	2.0	6467	3170	45	48	58	41	—	18	25	—	—	800	
139	2.0	8828	4327	84	34	—	—	—	26	24	—	—	1048	
185	2.0	6115	3027	70	4	—	—	—	21	24	—	—	733	
288	2.0	5975	2973	50	40	—	40	—	23	26	—	—	780	
319	1.9	6267	3230	50	46	—	47	39	22	26	—	—	851	
108	1.9	6304	3266	50	41	—	—	36	20	23	—	—	757	
274	1.9	5508	2914	50	42	—	48	—	20	29	—	—	854	
318	1.8	5968	3226	40	39	43	—	—	20	23	—	—	732	
257	1.7	7132	4195	50	30	—	—	—	27	19	—	—	781	
145	1.5	4897	3222	75	45	—	56	—	24	36	—	—	1171	
306	1.5	5634	3731	75	47	—	—	—	17	29	—	—	1083	
295	1.5	4778	3250	75	59	—	—	39	31	22	—	—	701	
293	1.1	2951	2589	67	22	—	—	—	18	39	—	—	1009	
<u>Average for low third, arranged by number of men:</u>														
31 farms	2.1	6565	3093	65	38	52	44	—	41	24	29	—	885	
<u>Average, all farms - 1934:</u>														
93 farms	3.3	9892	2974	68	36	62	51	47	20	28	—	—	829	
<u>Average, all farms - 1933:</u>														
74 farms	3.4	10227	2984	75	36	61	48	51	20	28	—	—	836	

WORK HORSES

Horses were fed less and worked less in 1934 than in 1933. This is a continuation of the trend caused by the partial replacement of horses by tractors and trucks.

Higher feed costs especially for hay resulted in an increase of \$18 per horse for the year's work. The average cost per horse, including a charge for the harness, was \$123, or 17 cents per hour worked.

The average value of the 311 work horses included in these accounts was \$110, or \$5 more than in 1933.

Hay and grain amounted to about one half the cost of keeping a horse. It required about 15 minutes per day to care for a horse. The charge for this labor amounted to one fifth of the total cost.

Cost of Horse Work, 90 accounts - 1934

	Quantity per horse	Value per horse	Per cent of total
		dollars	per cent
Costs			
Grain	1,814 lbs.	28.51	22.3
Hay	3.1 tons	36.52	28.6
Pasture		3.49	2.7
Other feed and bedding		5.67	4.5
Total food and bedding		74.19	58.1
Man labor	95.1 hrs.	26.41	20.7
Depreciation		7.12	5.6
Use of buildings		8.32	6.5
Interest		5.46	4.3
Shoeing		2.85	2.2
Veterinary and medicine		.89	.7
Miscellaneous		2.46	1.9
Total cost to keep a horse		127.70	100.0
Credits			
Allowance for manure	7.7 tons	8.48	
Other credits		.66	
Total credits		9.14	
Net cost of horse work		118.56	
Harness cost		4.18	
Total cost of horse work		122.74	
Number of horses per farm	3.5	Hours worked per horse	704
Value per horse	\$110	Cost per hour	\$0.17

TRACTORS

The average cost per hour of operating a tractor on cost-account farms in 1934 was 56 cents. This does not include the cost of the labor for the driver nor the implement used but is simply the cost of power. This is equivalent to about 3 hours of horse work at the average rate for 1934.

It cost 53 cents per hour to operate 8-16 tractors, 51 cents per hour for 10-20's, and 72 cents per hour for 15-30's. The 8-16's were used about half as many hours as the others and were valued at \$211 each as compared with \$402 for 10-20's and \$776 for 15-30's. There was a wide variation in gas consumption within the 3 groups of tractors but the average consumption of gas per hour was two tenths of a gallon more for 15-30's than for 10-20's and three tenths of a gallon more than for the 8-16's. Twenty-seven per cent of the fuel used in 8-16's was kerosene or fuel oil while less than 10 per cent of that used in 10-20's and 28 per cent of that used in 15-30's was not gasoline. Except for interest and depreciation, which were much higher, the costs for fuel and oil, repairs, farm labor, and use of buildings were not much more for the 15-30's than for the 10-20's.

The most popular size of tractor was the 10-20 as most farmers do not feel justified in making the high investment necessary in a 15-30 and find that unless they have a great deal of work to do the medium-sized tractor answers their purpose just as well, even if it does not do the work quite as rapidly. When the 10-20 tractors were divided into thirds according to cost per hour of use, the third having the lowest cost used their tractors an average of 577 hours for the year with a cost of 36 cents per hour while the third having the highest cost used their tractors only 269 hours for the year with a cost of 78 cents per hour. This emphasizes the fact that the investment in a tractor is justified only when there is plenty of work for it to do.

Costs of Operating Tractors - 1934

Horse-power rating*	8 - 16	10 - 20	15 - 30
Number of tractors	12	41	10
Average per tractor:			
Average value	\$211	\$402	\$776
Depreciation	\$33	\$53	\$132
Total year cost	\$118	\$209	\$333
Hours used	222	410	460
Gallons of fuel per hour	1.6	1.7	1.9
Average cost per hour for:	cents	cents	cents
Fuel and oil	23.0	24.3	24.0
Depreciation	14.8	12.9	28.7
Repairs	5.0	4.4	5.8
Interest	4.6	4.6	8.2
Farm labor	2.4	2.3	3.2
Use of buildings	2.5	1.2	1.0
All other costs	.9	1.3	1.6
Total cost per hour	53.2	51.0	72.5

* the first number is rated horse-power on the draw bar, the second is on the pulley.

Farm number	Average value	Year cost per tractor for depreciation	cash repairs and oil	Gallons per hour	Total cost per tractor	Hours per tractor	Average cost per hour of use
	\$	\$	\$	gal.	\$	hrs.	¢
Rated horsepower: drawbar 8, pulley 16							
Factors from 12 accounts - 1934							
305	75	0	6	68	2.3	89	32
174	100	0	37	60	1.3	120	35
103	50	18	2	57	1.5	91	39
176	75	15	0	26	1.4	51	115
315	400	50	4	76	1.7	156	45
175	40	5	4	40	1.8	74	50
300	175	12*	0	12	1.1	24	47
318	600	50	2	114	1.9	200	363
293	45	43	11	44	1.5	119	59
147	255	150	62	69	1.1	323	424
169	450	50	4	35	1.4	124	147
295	75	25	1	9	3.1	43	269
<u>Average, all farms - 1934:</u>							
12 farms	211	33	11	51	1.6	118	53
<u>Average, all farms - 1933:</u>							
15 farms	170**	28	6	43	1.5	99	53
Rated horsepower: drawbar 15, pulley 30							
Factors from 10 accounts - 1934							
313	765	85	82	234	2.4	521	49
177	650	135	9	103	1.2	296	52
298	700	209	0	103	1.2	381	60
296	1,100	205	0	108	1.4	408	65
155	1,080	120	0	82	1.9	277	343
244	700	150	19	190	2.8	436	537
330	800	100	18	90	1.6	255	297
200	600	100	2	52	1.9	210	168
164	900	165	0	65	2.2	261	183
199	300	50	139	75	2.5	285	154
<u>Average, all farms - 1934:</u>							
10 farms	776	132	27	110	1.9	333	72
<u>Average, all farms - 1933:</u>							
6 farms	748**	138	27	104	1.7	325	67
Other							
Factors from 6 accounts - 1934							
321	725	82	0	40	1.4	138	49
301	750	38	8	76	1.7	160	51
331	725	25	0	60	2.2	108	64
188	900	50	20	56	2.1	162	247
333	800	50	3	87	1.2	170	241
267	900	75	75	88	2.1	280	333
<u>Average, all farms - 1934:</u>							
6 farms	500	54	19	66	1.8	170	64
<u>Average, all farms - 1933:</u>							
8 farms	470**	55	13	94	2.6	213	62
All tractors							
<u>Average, all farms - 1934:</u>							
67 farms	432	67	20	97	1.7	227	56
<u>Average, all farms - 1933:</u>							
11 farms	377**	61	14	79	2.0	194	59

* appreciation.

** value at end of year.

Farm number	Average value	Year cost per tractor for			Gallons per hour	Total per tractor	Hours per tractor	Average cost per hour of use
		depre- ciation	cash repairs	fuel and oil				
	\$	\$	\$	\$	gal.	\$	hrs.	\$
Rated horsepower: drawbar 10, pulley 20								
Factors from 29 accounts - 1934								
221	300	100	66	257	1.3	468	1,523	31
153	200	39	16	135	1.5	241	757	32
186	850	50*	23	94	2.5	106	315	34
163	200	50	26	87	1.1	197	585	34
266	300	0	11	64	1.9	104	296	35
81	350	50	17	114	1.4	207	579	36
257	275	0	3	59	1.8	83	232	36
135	350	50	4	85	1.4	195	533	37
150	185	48	34	163	1.7	278	678	41
160	531	60	0	74	1.2	177	437	41
166	250	50	9	102	2.2	187	455	41
332	965	0	2	172	2.0	212	488	43
146	200	50	50	147	1.6	281	622	45
Average, third having lowest cost per hour:								
13 farms	406	34	20	119	1.6	210	577	36
328	300	50	0	65	1.0	149	315	47
284	567	63	2	108	1.5	208	432	48
279	400	100	14	101	1.3	265	546	49
170	500	100	0	161	2.2	306	595	51
211	350	50	11	96	1.7	189	370	51
306	500	50	1	57	1.1	144	278	52
274	550	50	0	89	2.1	177	336	53
165	93	141	21	107	1.2	320	590	54
327	550	50	4	111	2.0	202	376	54
325	200	0	103	97	1.7	246	442	56
287	150	50	27	76	1.6	174	307	57
130	825	38	4	46	1.8	118	203	58
314	510	60	9	123	2.2	241	412	58
Average, middle third:								
13 farms	420	60	14	94	1.7	207	388	53
278	100	0	18	82	2.3	116	184	63
69	500	93	196	159	2.2	306	478	64
316	270	30	2	49	1.9	100	154	65
196	180	70	30	57	1.4	206	310	66
108	800	60	6	68	2.3	186	266	70
149	350	50	41	90	2.2	210	292	72
292	240	10	20	157	3.0	235	308	76
309	190	10	13	21	1.7	61	78	78
322	350	50	0	35	1.3	123	144	85
192	1,000	225	64	160	1.8	566	641	88
326	175	75	49	156	2.6	321	347	93
283	300	100	0	75	2.4	223	237	94
294	50	50	14	14	2.1	87	57	153
Average, low third:								
13 farms	378	63	20	86	2.1	211	269	78
Average, all farms - 1934:								
39 farms	402	53	18	100	1.7	209	410	51
Average, all farms - 1933:								
32 farms	354**	65	15	84	1.9	203	353	58

* depreciation

** value at end of year.

When the 1½-ton trucks were divided into thirds by miles traveled annually, the third averaging over 12,000 miles per truck had a cost of 4.6 cents per mile, while the average cost for the third having only 1500 miles per truck was 11.2 cents. The group of trucks traveling the most miles had much higher costs per truck for depreciation and repairs as well as fuel and oil, but because they were driven more miles they had a lower cost per mile. The group of trucks that were driven over 12,000 miles got 4 more miles per gallon of gas than either of the other groups. The reason for their having a low cost per mile was the large number of miles driven.

The cost per mile varied from 2.7 cents on one truck in the 12,000-mile group to almost 37 cents on one truck in the 1500-mile group that traveled only 272 miles in the year. The miles per gallon of gasoline varied from 17 on a truck in the 12,000-mile group to 5 on a truck in the 1500-mile group.

Many farm businesses do not have enough hauling for a truck to give a low cost per mile. Therefore, some farmers with only a small amount of trucking are finding it economical to hire it done while others get more use from their farm trucks and supplement their farm income by doing some trucking for hire.

Factors from 22 accounts - 1934

Farm number	Average value	Average per truck				Miles of use per truck	Miles per gallon of gas	Average cost per mile
		depre- ciation	cash repairs	fuel and oil	total			
	\$	\$	\$	\$	\$	miles	miles	%
326	300	100	163	267	681	24,270	16	2.8
287	625	430	198	186	964	15,000	14	6.4
188	338	25	163	267	564	12,303	8	4.5
186	400	100	13	.96	301	11,000	17	2.7
149	175	50	113	152	407	9,629	11	4.2
103	678	525	21	161	848	8,768	9	9.7
332	475	50	6	125	303	7,700	11	3.9
<u>Average, third having highest mileage:</u>								
7 farms	427	183	97	179	581	12,667	12	4.6
278	225	50	88	151	345	7,479	8	4.6
296*	456	38	12	45	213	2,014	6	10.6
244	400	100	76	66	338	4,000	9	8.4
314	1,300	279	5	66	438	3,459	9	12.7
177	275	50	30	51	197	3,000	11	6.6
291	350	0	119	53	245	2,584	8	9.5
279	325	50	36	60	244	2,500	7	9.8
<u>Average, middle third:</u>								
7 farms	474	76	47	67	279	3,381	8	8.3
325	450	100	54	32	245	2,176	12	11.3
301	300	50	20	37	175	2,040	8	8.6
293	350	50	14	29	149	2,000	14	7.4
321	90	20	3	46	134	1,661	7	8.1
328	250	100	5	47	210	1,389	5	15.1
166	156	40	54	23	167	967	6	17.3
169	575	50	0	5	100	272	8	36.8
<u>Average, low third:</u>								
7 farms	310	59	21	31	169	1,501	8	11.2
<u>Average, all farms - 1934:</u>								
21 farms	406	104	55	91	340	5,738	11	5.9
<u>Average, all farms - 1933:</u>								
17 farms	385	67	81	87	325	4,752	9	6.8

* owns and operates two 1½-ton trucks.

TRUCKS

The cost of operating $\frac{1}{2}$ - and $\frac{3}{4}$ -ton trucks on cost-account farms in 1934 was 3.7 cents per mile while it cost 5.7 cents for 1-ton trucks and 5.9 cents for $1\frac{1}{2}$ -ton trucks. The $\frac{1}{2}$ - and $\frac{3}{4}$ -ton trucks, commonly called "pick-ups", were driven on the average about 6500 miles each, which was more than either of the other size, and averaged 13 miles to the gallon of gas. The average value of this size truck was \$254 and the average depreciation was \$61.

The 1-ton trucks are mostly older models, as the common truck is now $1\frac{1}{2}$ -tons capacity. The average value was \$191 which was even lower than for the "pick-up" size and the depreciation was \$48. They were driven, on the average, about 4350 miles and averaged only 9 miles to the gallon of gas which is to be expected of these older trucks, especially since many of these miles were around the farm itself.

The $1\frac{1}{2}$ -ton trucks required the highest investment as the average value was \$407 per truck. The depreciation was over \$100 per truck which was also the highest. In spite of these higher overhead costs the cost per mile was only two tenths of a cent higher than for the 1-ton trucks since the larger, more modern trucks were driven over 5700 miles per year and averaged 11 miles to the gallon of gasoline.

Costs of Operating Trucks - 1934

Size or capacity	$\frac{1}{2}$ - and $\frac{3}{4}$ -ton	1-ton	$1\frac{1}{2}$ -ton
Number of trucks	11	10	22
Average value	\$254	\$191	\$407
Average depreciation	\$61	\$48	\$104
Total cost per truck for year	\$239	\$249	\$340
Average miles of use during year	6,473	4,344	5,738
Average miles per gallon of gas	13	9	11
Average cost per mile for:			
Depreciation	1.0	1.1	1.8
Fuel and oil	1.3	1.9	1.6
Cash repairs	.4	.9	.9
Other costs	1.0	1.8	1.6
Total cost per mile	3.7	5.7	5.9

DAIRY COWS

Dairy cows returned 16 cents per hour of labor in 1934, as compared with 9 cents in 1933. This occurred in spite of the relatively high prices for concentrates resulting from the drought. The cost of grain increased more than \$10 per cow with an increase of only about 300 pounds of grain fed per cow. Hay was scarce and high in price and farmers were forced to feed less and make up this deficiency in the ration with more grain or in some cases with supplementary roughages classified as other feed. The increase in the cost of all feed and bedding from about \$80 in 1933, to \$95 in 1934 was partly offset by the smaller depreciation due to an increase in the value of dairy cows.

It cost \$1.97 to produce a hundredweight of milk in 1934, which was 7 cents per hundredweight higher than in 1933. The average price received increased 22 cents to \$1.78 per hundredweight, leaving a loss of 19 cents per hundredweight.

When the farms are divided into thirds by profit on the enterprise, the return per hour of labor is 37 cents in the high third, and minus 3 cents in the low third. The differences between these groups are traceable to a lower cost per hundredweight of milk combined with a higher price for milk in the high third. The farmers in the high third fed less grain and hay per cow but got the same production as the low third. The size of herd was somewhat larger in the high-profit group which may partly account for the smaller amount of labor per cow in this group.

Factors from 55 accounts - 1934

Farm number	Size of herd	Value per cow	Feed per cow			Cost of feed and bedding per cow	Average per cwt. of milk value	
			grain lbs.	hay tons	silage tons		\$	\$
	cows	\$				\$		
199	33	86	3,620	1.7	6.1	147	2.01	2.31
302	22	109	2,764	1.0	5.5	88	1.68	2.25
333	24	78	2,560	1.8	4.7	87	1.22	1.54
326	46	61	1,689	1.2	3.6	65	1.93	2.14
145	15	98	1,389	1.3	3.6	82	2.52	2.94
150	10	62	1,851	2.0	2.7	73	1.98	2.59
244	51	66	3,200	.9	4.1	75	1.47	1.55
330	24	88	1,864	1.4	5.9	73	1.35	1.55
300	18	55	1,872	2.0	0	69	1.70	1.90
309	19	110	3,098	1.6	5.5	123	1.54	1.64
325	23	77	1,335	2.1	6.2	93	1.84	1.92
332	26	61	3,569	1.0	3.4	96	1.59	1.64
257	18	82	1,700	1.4	5.7	69	1.55	1.63
266	10	80	2,476	1.2	7.2	102	1.79	1.89
324	15	81	3,224	1.2	5.8	113	1.80	1.83
279	77	95	2,111	1.9	2.7	82	1.81	1.82
164	11	54	1,434	1.2	4.7	63	1.80	1.80
319	16	75	1,277	1.1	4.4	68	2.57	2.52
<u>Average, third making highest profit:</u>								
18 farms	25	79	2,371	1.4	4.3	87	1.73	1.88

Costs and Returns for Dairy Cows, 55 accounts - 1934

Costs	Quantity per cow	Value per cow	Returns	Quantity per cow	Value per cow
		dollars			dollars
Grain	2,683 lbs.	40.00	Milk	7,994 lbs.	142.61
Hay	1.9 tons	23.78	Manure	8 tons	8.32
Silage	4.0 tons	18.45	Calves		4.40
Pasture and fences		7.69	Other returns		.08
Other feed and bedding		5.07			
Total feed and bedding		94.99	Total returns		155.41
Labor	144 hrs	38.55			
Horse work, equipment use		6.91			
Depreciation (net)		4.37			
Interest		4.34			
Use of buildings		6.09			
Breeding fees		3.25			
Veterinary, medicine, disinfectants		1.11			
Hired milk hauling		5.28			
C. T. A. and D. R. C.		1.06	Loss		15.47
Miscellaneous		4.93			
Total cost		170.88			170.88

Factors from 55 DAIRY COW accounts - continued

Farm number	Milk			Average per cow			Labor returns		Labor	Profit
	per cow	Milk test	cwt.	cost	returns	profit	per cow	per hour	per cow	on enter- prise
	%	\$	\$	\$	\$	\$	\$	\$	hrs.	\$
199	114	3.72	252	286	34	93	48	196		1,116
302	60	—	147	182	35	74	39	188		767
333	99	3.23	158	189	31	68	53	128		765
326	58	3.85	118	131	13	49	45	108		576
145	59	4.99	158	182	24	58	65	89		362
150	60	4.65	151	187	36	75	75	100		351
244	82	3.51	131	138	7	31	31	98		346
330	69	3.37	121	134	13	39	37	105		312
300	70	3.87	132	146	14	53	34	156		252
309	103	3.30	199	209	10	60	27	226		199
325	82	3.53	165	172	7	44	32	135		162
332	108	3.39	183	189	6	44	31	143		145
257	74	3.22	127	133	6	28	24	120		105
266	72	3.71	169	176	7	31	27	115		75
324	110	3.56	211	213	2	39	30	129		37
279	73	3.44	141	142	1	33	30	108		34
164	72	4.18	133	133	0	51	33	154		4
319	60	4.60	167	164	- 3	42	25	172		- 49
<u>Average, third making highest profit:</u>										
18 farms	80	3.61	155	167	12	48	37	132		309

- continued -

Factors from 55 DAIRY COW accounts - continued

→ continued →

Factors from 55 DAIRY COW accounts - continued

Farm number	Milk			Average per cow			Labor returns		Labor per cow	Profit on enter- prise
	per cow	Milk test	cost	returns	profit	per cow	per hour			
	cwt.	%	\$	\$	\$	\$	¢			
188	90	3.43	174	172	- 2	39	19	208	- 80	
288	64	4.25	136	124	- 12	30	19	158	-138	
316	62	5.22	184	176	- 8	17	18	93	-161	
299	96	3.59	164	155	- 9	25	17	143	-163	
293	71	3.98	175	147	- 28	30	21	146	-176	
314	70	3.46	155	140	- 15	0	- 1	57	-213	
295	69	3.91	150	135	- 15	10	9	113	-216	
284	72	3.69	152	124	- 28	15	14	114	-263	
318	83	3.51	198	182	- 16	17	12	149	-280	
312	89	3.26	171	159	- 12	23	12	190	-280	
306	91	3.55	191	171	- 20	27	17	163	-296	
108	77	3.88	162	131	- 31	15	7	198	-336	
166	73	3.43	145	123	- 22	14	14	95	-337	
322	91	3.68	191	165	- 26	7	5	130	-365	
169	61	5.23	188	163	- 25	21	16	134	-391	
283	83	3.66	146	132	- 14	16	15	102	-404	
292	90	3.27	156	144	- 12	18	12	146	-435	
320	85	3.90	225	176	- 49	14	7	187	-470	
133	69	3.54	156	137	- 19	20	17	116	-488	
<u>Average, middle third:</u>										
19 farms	80	3.69	168	152	- 16	20	14	141	-289	
323	72	3.78	206	157	- 49	- 1	0	201	- 495	
200	51	4.09	163	106	- 57	- 6	- 4	155	- 525	
281	118	3.66	225	201	- 24	16	11	146	- 606	
274	83	3.18	185	152	- 33	6	5	132	- 653	
163	96	3.26	221	174	- 47	- 4	- 3	126	- 665	
278	125	3.54	241	203	- 38	4	2	186	- 695	
294	60	3.42	206	101	- 105	- 61	- 35	176	- 700	
335	87	3.35	194	150	- 44	- 14	- 8	166	- 707	
313	67	3.70	158	121	- 37	11	4	251	- 730	
69	84	3.75	237	160	- 77	- 49	- 49	99	- 864	
139	99	3.41	236	198	- 38	0	0	153	- 865	
328	65	3.59	204	158	- 46	7	4	159	-1,033	
160	74	3.81	251	152	- 99	- 39	- 18	215	-1,037	
130	82	3.41	210	155	- 55	- 18	- 15	114	-1,180	
331	94	3.55	209	155	- 54	3	1	201	-1,232	
287	77	3.33	177	124	- 53	- 31	- 39	79	-1,312	
336	50	3.53	140	111	- 29	7	5	150	-1,577	
196	78	3.57	265	182	- 83	- 12	- 5	212	-3,241	
<u>Average, low third:</u>										
18 farms	80	3.52	203	154	- 49	- 5	- 3	162	-1,006	
<u>Average, all farms - 1934:</u>										
55 farms	80	3.55	174	159	- 15	23	16	144	- 328	
<u>Average, all farms - 1933:</u>										
41 farms	79	---	165	138	- 27	12	9	141	- 586	

INCUBATION

Hatching paid \$1.64 per hour of labor in 1934, which was more than any other enterprise on which accounts were kept. With a better market for chicks, the average number of eggs set was 30 per cent more than in 1933. The net cost per hundred chicks hatched was \$8.27 while the value was \$10.80, leaving a profit of \$2.53. The return for labor was \$3.11 per hundred chicks hatched.

Those poultrymen hatching the most chicks made larger profits. They had more income and kept their overhead down by utilizing their incubators more completely. They also had better labor efficiency and hatched a slightly larger proportion of the eggs set.

Costs and Returns for Incubation, 10 accounts - 1934

	Per 100 salable chicks hatched		Per cent of total
	quantity	value	
<u>Costs</u>		<u>dollars</u>	<u>per cent</u>
Eggs set	159 eggs	5.34	64
Labor	1.9 hrs.	.65	8
Auto and truck		.12	1
Equipment		.92	11
Fuel for incubator		.50	6
Chick boxes		.11	1
Use of buildings		.18	2
Other		.56	7
Total cost		8.38	100
Less: income from custom hatching		.11	
Net cost		8.27	
Value	100 chicks	10.80	
Gain		2.53	

Factors from 10 accounts - 1934

Farm number	Number set	Value per egg	Per cent hatch	Average per 100 salable chicks hatched				Return per hour of labor	Profit on enter- prise
				net cost	value	labor returns	labor hrs.		
		eggs	¢	%	\$	\$	hrs.	\$	\$
310	40,567	2.5	67	6.30	10.50	4.82	1.7	2.88	1,134
734	71,053	3.1	61	8.40	11.00	3.12	1.4	2.18	1,110
287	13,097	2.3	64	5.60	11.00	4.97	1.7	2.93	439
139	16,642	2.8	68	6.80	10.30	3.95	2.4	1.64	391
103	32,387	3.1	61	6.60	8.00	1.67	.7	2.24	273
291	18,196	3.0	55	8.00	11.00	3.80	2.9	1.29	273
211	5,160	2.1	58	6.40	10.10	3.19	1.1	3.00	112
160	3,334	3.6	61	11.70	12.60	4.00	11.3	.35	19
168	23,747	7.2	68	14.30	14.00	.28	2.0	.14	- 43
196	2,860	7.0	58	20.30	14.00	-2.73	10.5	-.26	- 103
<u>Average, all farms - 1934:</u>									
10 farms	22,704	3.3	63	8.27	10.80	3.11	1.9	1.64	360
<u>Average, all farms - 1933:</u>									
10 farms	16,051	3.6	59	8.30	10.20	2.55	2.2	1.16	181

CHICKS

The return per hour of labor on chicks was 29 cents in 1934. The net cost of raising a pullet to laying age was \$1.04, or 13 cents higher than in 1933, while the value was \$1.03, an increase of 10 cents per pullet over 1933. The increase in costs was due primarily to higher feed prices. These farmers fed 10 pounds of grain and 20 pounds of mash per bird raised, which was about the same as in 1933. Out of 100 chicks started, 18 died, 47 were sold as broilers or raised for breeding cockerels, and 35 pullets were raised for the laying flock.

When the accounts were divided into thirds by the profit on the enterprise, the third making the greatest profit had a mortality of 8 per cent, while the third making the smallest profit lost 28 per cent of their chicks. Since labor is one of the important costs, the time spent raising chicks is another important factor influencing profits. There was a very wide variation on these farms in the number of man hours required to raise 100 birds but the third making the greatest profit spent only 55 hours per hundred birds raised while the third making the least profit spent 74 hours.

Costs and Returns from 34 accounts - 1934

	Quantity per bird raised*	Value per bird raised*	Per cent of total
		dollars	per cent
<u>Costs</u>			
Grain	10 lbs.	.18	12.8
Mash	20 lbs.	.44	31.2
Other feed		.01	.7
Total feed		<u>.63</u>	<u>44.7</u>
 <u>Chicks</u>			
Labor	2.9 chicks •6 hours	.36 .20	25.5 14.2
Use of equipment		.06	4.3
Fuel		.04	2.8
Use of buildings		.03	2.1
Interest		.02	1.4
Other costs		.07	5.0
Total cost		<u>1.41</u>	<u>100.0</u>
Less: broilers and chicks sold		<u>.37</u>	
Net cost		<u>1.04</u>	
 Per cent mortality	18	Net cost per bird raised	\$1.04
Per cent broilers	37	Value per bird raised	\$1.03
Per cent of chicks raised*	37	Return per hour of labor	\$.29

* equivalent of 20 weeks.

CHICKS

Factors from 34 accounts - 1934

Farm number	Average per bird raised*						Labor returns per 100 per hour	Labor per 100 raised* hours	Profit on enterprise \$
	Number started	Number raised	Mor-	cost	of all net				
			tal- ity	feed	cost	value			
	chicks	birds	%	¢	\$	\$			
334	17,694	5,372	4	76	1.26	1.38	32	61	53
186	3,600	1,000	4	51	.52	.80	41	105	39
291	4,733	2,254	15	66	.95	1.03	27	51	53
318	600	264	19	42	.52	1.02	62	116	54
330	750	293	53	39	.97	1.25	46	62	74
108	700	251	29	79	.82	1.14	61	49	123
257	950	278	20	65	.83	1.01	36	38	95
319	175	90	45	11	.41	.88	56	161	34
168	4,071	1,731	3	54	1.02	1.04	16	32	50
278	568	242	16	55	.62	.76	27	49	55
177	1,000	476	15	51	.90	.97	29	33	88
288	300	127	18	54	.78	1.00	25	188	13
Average, third making highest profit:									
12 farms	2,928	1,032	8	65	1.03	1.16	31	56	55
300	340	167	9	57	.90	1.00	29	40	72
175	400	160	4	71	1.18	1.24	29	44	65
139	1,304	484	33	37	.90	.92	31	26	121
146	1,500	691	9	43	.78	.78	14	39	37
284	210	90	21	47	.78	.76	46	36	126
323	500	221	16	62	1.00	1.00	30	23	129
153	700	288	7	52	.78	.75	11	16	66
312	200	88	14	62	1.11	.75	-25	-42	60
196	1,648	733	8	50	1.05	1.00	27	29	95
130	1,000	465	12	46	.83	.75	16	21	75
124	1,470	580	26	38	.76	.67	2	5	38
Average, middle third:									
11 farms	843	361	16	47	.89	.86	19	25	75
155	400	150	19	62	1.15	.75	4	3	127
332	1,100	515	21	72	.82	.67	4	6	70
333	400	175	24	59	1.47	1.00	34	12	287
311	1,186	421	31	84	1.34	1.14	8	9	93
328	300	100	48	131	2.27	1.15	-65	-47	139
287	6,226	1,799	34	60	1.05	.97	6	13	51
103	10,288	1,633	39	62	1.17	1.06	12	23	51
211	1,776	716	14	53	.88	.61	-21	-73	29
160	1,385	447	30	86	1.62	1.13	4	2	191
193	4,900	2,129	13	70	1.13	1.00	10	12	87
310	4,052	1,591	16	64	1.05	.80	-4	-7	55
Average, low third:									
11 farms	2,910	880	28	66	1.12	.94	4	5	74
Average, all farms - 1934:									
34 farms	2,250	765	18	63	1.04	1.03	19	29	65
Average, all farms - 1933:									
31 farms	1,851	662	21	48	.91	.93	20	30	67

* birds equivalent to 20 weeks or more in age.

HENS

The return per hour of labor on hens in 1934 was 13 cents, as compared with 3 cents in 1933.

Returns per bird increased 53 cents, whereas costs increased only 40 cents in 1934, as compared with 1933. The cost of feed increased 36 cents per bird in 1934. Returns per bird were higher in 1934 because of both higher production and higher prices for eggs.

On the third of the farms making the highest profit, the laying flock averaged 42 cents per bird or \$251 profit per flock in contrast to a loss of 93 cents per bird or a loss of \$877 per flock in the low third. This difference in profit was not due to differences in price received for eggs or differences in production but rather to the fact that on farms with high profit the hens ate less mash, used less man labor, and had a lower rate of mortality than on those farms with low profit.

Farms with low profit had larger flocks, on the average, than farms with high profit. In a year when there is an unfavorable relation between feed and egg prices, large size is a disadvantage when coupled with high mortality and high labor costs per bird.

Costs and Returns for Hens, 38 accounts - 1934

	Quantity per bird	Value per bird	Per cent of total
		dollars	per cent
<u>Costs</u>			
Mash	42 lbs.	.89	26.2
Grain	45 lbs.	.75	22.0
Other feed		.05	1.5
Total feed		1.69	49.7
Labor	2.0 hrs.	.59	17.3
Horse work and equipment use		.08	2.3
Depreciation		.52	15.3
Interest		.05	1.5
Use of buildings		.19	5.6
Litter		.05	1.5
Express and commission		.07	2.1
Containers		.03	.9
Other costs		.13	3.8
Total cost		3.40	100.0
<u>Returns</u>			
Eggs	143 * eggs	3.01	
Manure		.06	
Total returns		3.07	
Loss		.33	

* per hen.

HENS
Factors from 38 accounts - 1934

Farm number	Size of flock	Eggs per hen	Average per bird:				
			grain fed	mash fed	all feed	cost	total cost
			birds	eggs	lbs.	lbs.	\$
221	1,448	142	42	37	1.35	2.44	3.00
324	437	181	77	39	2.08	3.11	4.35
186	1,036	152	41	38	1.25	2.86	3.22
211	1,003	129	44	36	1.59	2.52	2.86
153	343	173	60	32	1.61	2.92	3.74
314	502	152	35	34	1.39	2.19	2.70
257	435	133	35	41	1.49	2.37	2.94
160	768	135	39	42	1.68	2.96	3.13
300	194	170	31	44	1.63	3.38	3.79
288	227	135	33	47	1.41	2.76	3.05
177	327	184	60	44	2.12	3.72	3.88
146	634	116	43	40	1.58	2.64	2.71
278	343	127	29	34	1.20	2.24	2.35
<u>Average, third making highest profit:</u>							
13 farms	592	144	43	38	1.52	2.68	3.12
333	329	136	47	44	1.76	2.65	2.74
309	383	125	49	34	1.70	2.64	2.61
318	205	124	64	29	1.88	2.75	2.61
130	482	170	41	57	1.85	3.64	3.52
295	939	107	35	36	1.35	2.31	2.21
175	272	140	60	35	1.88	3.78	3.41
166	400	128	46	44	1.72	2.72	2.36
153	315	136	32	43	1.55	3.14	2.64
168	2,133	171	42	45	1.88	4.13	4.04
145	677	123	49	32	1.58	2.96	2.69
291	2,260	159	55	28	1.55	3.39	3.30
274	329	141	61	36	1.80	3.34	2.74
<u>Average, middle third:</u>							
12 farms	727	147	47	38	1.68	3.33	3.18
330	285	137	52	47	1.98	3.84	3.10
328	231	130	54	48	2.08	4.02	2.75
108	229	140	62	41	2.26	4.21	2.77
311	247	160	43	42	1.62	4.55	3.03
150	287	109	22	67	1.34	3.36	2.03
294	258	143	39	46	1.63	5.02	3.16
139	262	130	57	23	1.54	4.54	2.65
196	1,112	122	42	32	1.51	3.40	2.61
287	1,481	92	41	31	1.33	2.75	1.96
193	2,339	169	55	59	2.14	4.08	3.50
310	1,584	177	40	55	1.87	4.59	3.67
103	1,595	87	40	25	1.06	2.95	1.82
334	2,368	165	40	61	2.33	4.61	3.68
<u>Average, low third:</u>							
13 farms	944	140	44	47	1.79	3.90	2.97
<u>Average, all farms - 1934:</u>							
38 farms	755	143	45	42	1.69	3.40	3.07
<u>Average, all farms - 1933:</u>							
29 farms	742	133	45	40	1.33	3.00	2.54

Factors from 38 HEN accounts - continued

Farm number	Per dozen eggs		Per 100 birds		Return per hour of labor	Per* cent mortal- ity	Per** cont culled	Profit on enter- prise
	cost	value	labor	returns				
221	20	25	83	167	49	30	58	802
324	19	27	160	129	124	26	32	540
186	22	25	103	249	41	37	81	379
211	23	26	53	89	60	10	49	346
153	19	25	128	285	45	31	12	281
314	17	21	84	130	65	31	25	256
257	21	26	83	142	59	22	42	247
160	26	28	81	233	35	21	43	128
300	24	27	120	309	39	21	21	80
288	24	27	78	182	43	44	--	67
177	24	25	74	237	31	27	2	50
146	27	27	41	89	46	44	51	46
278	21	22	44	146	30	35	51	39
Average, third making highest profit:								
13 farms	22	25	83	173	48	28	46	251
333	23	24	62	188	33	15	30	30
309	25	25	47	228	21	14	43	-10
318	27	25	27	204	13	7	93	-27
130	25	25	90	315	29	40	33	-59
295	25	24	14	110	13	25	27	-93
175	32	29	28	182	15	27	106	-99
166	25	21	14	131	10	8	24	-146
133	27	23	10	179	5	23	26	-157
168	30	29	74	308	24	31	52	-139
145	28	25	14	111	12	40	24	-189
291	26	25	56	177	31	16	55	-194
274	28	23	-20	140	-14	26	69	-199
Average, middle third:								
12 farms	27	26	46	204	23	24	47	-131
330	34	27	2	314	1	36	41	-210
328	37	25	-21	313	-7	40	10	-292
108	36	23	-88	244	-36	69	23	-371
311	37	25	-108	145	-75	72	108	-375
150	38	23	-16	306	-5	26	38	-383
294	41	26	-67	480	-14	74	29	-478
139	48	28	-75	466	-16	56	80	-496
196	33	25	-7	217	-3	27	37	-883
287	37	26	-47	116	-41	42	62	-1,165
193	28	24	-16	159	-10	37	18	-1,354
310	32	26	24	303	8	43	60	-1,451
103	42	26	-67	105	-63	75	41	-1,797
334	35	28	-4	229	-2	47	83	-2,192
Average, low third:								
13 farms	34	26	-23	209	-11	47	50	-877
Average, all farms - 1934:								
38 farms	29	26	26	198	13	35	48	-249
Average, all farms - 1933:								
29 farms	27	23	6	190	3	--	--	-350

* per cent of average number of birds died and unaccounted-for.

** per cent of average number of birds sold and used.

SHEEP

Nine out of 13 sheep accounts made a loss in 1934. Each of the 2 farmers making the greatest profit purchased sheep at bargain prices. Their relatively high profits were due more to their favorable purchases than to the sheep enterprise as a whole.

Factors from 13 accounts - 1934

Farm number	Average number sheep	Average per sheep			Lambs per ewe	Labor returns			Profit on enterprise
		grain lbs.	pasture \$	feed and bedding \$		lambs	\$	\$	
314	44	67	.14	5.09	2.8	1.1	7.20	2.53	282
315	143	87	.34	5.66	3.2	.5	2.72	.85	266
186	15	0	.74	2.84	3.1	.3	5.95	1.91	73
319	36	0	.75	4.02	2.1	.9	1.73	.84	43
160	8	0	1.70	2.44	6.6	.6	.00	-.02	-16
293	25	8	2.87	5.65	3.6	.8	.80	.22	-16
135	13	42	3.92	8.46	7.4	.8	-5.69	-.77	-112
311	28	103	1.38	8.80	3.4	.9	-4.18	-1.22	-144
327	161	93	.81	6.89	1.7	--	-.41	-.24	-149
313	67	232	1.17	4.40	8.5	.7	-.78	-.09	-162
164	99	39	1.78	5.33	5.5	.8	-.35	-.06	-216
108	61	18	.57	6.16	4.0	.8	-3.70	-.92	-283
170	114	392	1.04	9.33	4.5	--	-5.32	-1.18	-705
<u>Average, all farms - 1934:</u>									
13 farms	62	122	.99	6.28	3.9	.7*	-.37	-.09	-88

* 11 accounts

FEEDER LAMBS

The average return per hour of labor on feeder lambs dropped from \$1.03 in 1933 to minus one cent in 1934. Despite the favorable outlook early in the season, the combination of high feed prices and a spring drop in lamb prices caused losses on 4 out of 6 accounts. The farm making a good profit on lambs in 1934 purchased heavier lambs which were sold at more than the average weight before the price dropped. Less feed and labor were used on this farm in the shorter feeding period.

The best feeding practice depends almost entirely on feed and lamb prices throughout the particular feeding season. Lamb prices are difficult to forecast, making the feeder lamb enterprise very speculative.

Factors from 6 accounts - 1934

Farm number	No. purchased	Mor-tal-ity	Average per lamb purchased		Feed per lamb sold			Feed and bedding
			price	weight lbs.	grain lbs.	hay lbs.	suc-cess-lent lbs.	
211	348	3	3.73	64	128	104	47	3.10
186	452	2	4.05	59	105	95	163	3.29
81	348	1	3.58	59	114	201	0	3.48
221	948	13	2.20	46	177	202	59	4.56
153	355	5	3.32	58	163	186	0	3.96
170	775	5	2.92	43	147	217	0	3.43
<u>Average, all farms - 1934:</u>								
6 farms	538	6	3.07	52	145	177	45	3.75

- continued -

HOGS

These hog accounts are quite typical of hog raising and fattening on New York State farms where a few hogs are kept to utilize products which would otherwise go to waste. Some feed is accordingly obtained at little or no cost. A large percentage of the hogs are butchered on the farm and furnish a sizable part of the winter's meat supply on these farms.

The farm making the largest profit on the hog enterprise purchased weaned pigs, fattened them quickly, butchered them at home and sold most of them at retail. In spite of rising pork prices, 12 out of 17 farms lost money on the hog enterprise in 1934 but only 6 failed to make something for the time spent on them.

Factors from 17 accounts - 1934

Farm number	Average number	Number fatted*	Average per hog fatted*			Labor returns per hog fatted*	Profit on enterprise	
			feed and grain	labor	hours			
sows & boars	hogs	lbs.	\$		\$	¢	\$	
316	0	25	310	7	13	9	72	149
327	5.4	32	706	12	5	5	98	105
331	0	6	400	8	11	13	115	57
274	0	2	420	8	20	10	50	8
318	1.7	3	1,367	15	36	9	26	2
309	0	3	1,251	20	16	1	9	- 6
135	1.0	6	1,060	13	12	4	30	- 7
300	0	1	820	17	110	21	19	- 7
177	2.0	3	1,967	28	33	5	16	- 9
244	6.0	**	---	--	--	--	18	- 11
285	1.0	2	375	12	30	0	0	- 25
317	0	2	850	12	63	6	9	- 38
294	0	3	940	7	34	- 11	- 32	- 57
266	1.7	4	2,255	36	33	- 9	- 27	- 64
313	0	6	976	13	44	- 3	- 6	- 68
323	0	5	740	22	40	- 7	- 19	- 84
155	.5	4	524	26	49	- 6	- 12	- 91
<u>Average, all farms - 1934:</u>								
17 farms	1.1	6	752	13	20	4	21	- 9

* fatted or raised equivalent does not include mature sows and boars.

** sold weaned pigs only (not included in averages).

Factors from 6 FEEDER LAMB accounts - continued

Farm number	Average per lamb sold			Labor returns			Profit on enterprise
	labor	sale price	weight lbs.	total	per 100 lambs sold	per hour	
hours	\$	lbs.	\$	\$	\$	¢	\$
211	.5	8.00	90	287	85	155	248
186	.9	7.90	90	131	30	33	3
81	1.5	7.52	84	- 2	0	0	- 135
221	.9	6.58	82	- 118	- 14	- 16	- 265
153	1.3	6.27	80	- 186	- 55	- 42	- 277
170	1.4	6.20	—	- 141	- 19	- 13	- 354
<u>Average, all farms - 1934:</u>							
6 farms	1.1	6.91	85*	- 29	- 1	- 1	- 130

* average for 5 farms.

CABBAGE

The return per hour of labor of 5 cents is 91 cents per hour lower than for 1933. This decrease is due largely to the exceedingly low level of cabbage prices during most of the year. Value per ton (cabbage sold or fed to live-stock) varied greatly, because some men sold early in the season when the price was low, while others were fortunate in holding in storage until the price advanced. Costs per ton were only 5 per cent higher than in 1933.

When the farms are sorted into thirds according to profit, the high third averaged about 8 acres per farm, the middle third about 6 acres, and the low third about 15 acres. With the cabbage prices which prevailed in 1934, large enterprises made bigger losses than the smaller enterprises.

Costs and Returns from 25 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of Land		5.56	9.5
Manure and cover crop		4.73	8.1
Fertilizer	385 lbs.	5.87	10.1
Seed and plants		5.13	8.8
Labor	49.5 hrs.	12.80	21.9
Horse work	23.7 hrs.	3.88	6.7
Use of tractor	4.6 hrs.	2.37	4.1
Other equipment		4.03	6.9
Miscellaneous		2.04	3.5
Total growing cost		46.41	79.6
<u>Harvesting costs</u>			
Labor	35.7 hrs.	9.22	15.8
Horse work	8.3 hrs.	1.25	2.1
Other equipment		1.31	2.2
Miscellaneous		.15	.3
Total harvesting cost		11.93	20.4
Total growing and harvesting cost		58.34	100.0
<u>Storing and selling costs</u>			
Labor	11.0 hrs.	2.75	
Miscellaneous		6.17	
Total storing and selling cost		8.92	
Total cost		67.26	
<u>Returns</u>			
Cabbage	7.1 tons	45.86	
Other returns (plants sold)		1.51	
Total returns		47.37	
<u>Loss</u>		19.89	
Acres per farm	9.6	Cost per ton	\$9.28
Return per hour of labor	\$.05	Value per ton	\$6.47

CABBAGE

Factors from 25 accounts - 1934

Farm number	Cabbage grown acres	Yield tons	Average per acre		Average per ton		Labor hours	Labor returns		Profit on enter- prise
			cost	returns	net cost	value		per acre	per hour	
266	12	12.7	76	124	4.07	7.91	101	70	69	559
335	9	13.1	98	127	7.47	9.66	184	65	35	258
293	3	13.3	61	129	4.61	9.75	55	90	166	225
315	10	11.2	59	76	5.25	6.74	98	43	44	167
170	19	10.7	69	74	6.45	6.97	90	23	26	105
327	8	7.4	49	53	6.68	7.19	56	21	37	30
324	3	6.5	82	85	12.60	13.06	96	30	31	9
284	3	8.4	126	109	15.04	12.94	92	17	18	- 53
<u>Average, third making highest profit:</u>										
8 farms	8.4	10.9	73	92	6.33	8.11	100	43	43	162
301	5	8.2	53	39	6.64	4.73	90	15	16	- 78
130	4	21.5	95	73	4.42	3.39	163	31	19	- 86
69	7	10.7	68	52	6.35	4.83	107	14	13	- 114
149	6	5.0	41	21	8.10	4.14	57	- 6	- 10	- 115
317	3	3.7	65	16	16.31	3.06	79	- 18	- 23	- 147
305	5	3.0	42	12	13.91	4.11	74	- 16	- 22	- 148
186	5	10.0	80	50	8.04	5.04	112	6	5	- 150
155	8	11.2	81	61	7.15	5.32	91	11	12	- 164
153	12	7.7	47	32	6.11	4.22	122	8	7	- 175
<u>Average, middle third:</u>										
9 farms	6.1	8.9	62	40	6.88	4.47	101	6	6	- 131
135	6	9.1	93	45	10.22	4.98	123	- 1	- 1	- 262
81	10	5.5	54	26	9.87	4.70	96	- 4	- 4	- 268
321	4	6.2	90	22	14.46	3.54	110	- 29	- 26	- 306
150	8	3.2	56	13	17.84	4.18	74	- 15	- 20	- 366
211	21	1.7	43	17	23.71	8.29	48	- 16	- 34	- 540
283	28	3.9	54	17	13.94	4.36	70	- 16	- 23	- 1,035
193	22	6.5	106	57	16.32	8.79	123	- 17	- 14	- 1,055
221	20	2.2	64	11	29.31	5.01	126	- 29	- 23	- 1,062
<u>Average, low third:</u>										
8 farms	14.8	4.1	67	25	16.15	6.03	92	- 17	- 19	- 612
<u>Average, all farms - 1934:</u>										
25 farms	9.6	7.1	67	47	9.28	6.47	96	5	5	- 191
<u>Average, all farms - 1933:</u>										
17 farms	11.3	6.3	56	111	8.81	17.58	80	77	96	623

CANNING-FACTORY PEAS

The average yield of 669 pounds of shelled peas per acre is the lowest yield during the seven years in which pea accounts have been tabulated. As a result of the low yield, the cost of production was \$113 per ton, or almost 3 times as much as in 1933. On 3 of the 12 farms there was a complete crop failure but since the canning companies guaranteed the seed, this item is included as returns.

The loss of 81 cents per hour of labor is much greater than for any previous year. The exceptionally low yield accounts for the increase in the cost per ton from \$46 in 1933 to \$113 in 1934. The increase in value was not enough to offset the increased costs. In general, the largest accounts lost the most.

Costs and Returns from 12 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of land		4.07	10.7
Manure and cover crop		4.27	11.3
Fertilizer	146 lbs.	2.09	5.5
Seed	4.1 bu.	15.94	42.1
Labor	10.1 hrs.	2.58	6.8
Horse work	14.3 hrs.	2.47	6.5
Use of tractor	2.4 hrs.	1.23	3.2
Equipment		.86	2.3
Auto and truck		.32	.8
Interest		.49	1.3
Miscellaneous		.11	.3
Total growing cost		<u>34.43</u>	<u>90.6</u>
<u>Harvesting costs</u>			
Labor	6.2 hrs.	1.60	4.3
Horse work	4.0 hrs.	.71	1.9
Use of tractor	.1 hrs.	.08	.2
Truck and auto		.54	1.4
Other equipment		.35	.9
Miscellaneous		.20	.5
Total harvesting cost		<u>3.48</u>	<u>9.2</u>
Total cost		<u>37.91</u>	<u>100.0</u>
<u>Returns</u>			
Peas (including \$2.33 seed guaranteed)	3 tons	20.57	
Loss		17.34	
Acres per farm	8.7	Cost per ton of shelled peas	\$113
Return per hour of labor	\$-.81	Value per ton of shelled peas	\$61

CANNING-FACTORY PEAS
Factors from 12 accounts - 1934

Farm number	Yield of shelled peas		Average per acre cost returns		Average per ton cost value		Labor per acre hours	Labor returns per hour		Profit on enterprise \$
	Peas grown	pounds	\$	\$	\$	\$		per acre	per hour	
	acres							hours	\$	
279	8.0	2,225	56	57	50	52	22	8	36	14
315	5.0	1,440	35	35	48	49	19	6	30	3
321	3.0	1,267	56	31	88	49	31	-14	-45	-75
170	3.6	—	37	16	—	—	35	-14	-42	-77
323	5.0	480	27	12	113	49	4	-15	-384	-77
149	14.3	1,315	42	34	64	52	16	-4	-26	-117
302	5.0	—	36	9	—	—	18	-24	-133	-137
314	9.0	—	33	17	—	—	10	-14	-134	-148
294	12.0	267	30	17	229	126	14	-10	-77	-165
211	11.0	655	33	17	101	51	14	-13	-99	-178
221	13.0	385	27	10	139	51	10	-15	-155	-219
327	16.0	300	48	8	321	53	22	-34	-153	-643
<u>Average, all farms - 1934:</u>										
12 farms	8.7	669	38	21	113	61	16	-13	-81	-152
<u>Average, all farms - 1933:</u>										
8 farms	12.4	1,456	34	30	46	42	17	1	8	-42

SWEET CORN

The average yield of 508 dozen ears of sweet corn per acre did not include some salable corn which, because of lack of a market, was fed to stock.

The return of 42 cents per hour was greatly influenced by the two large enterprises which made a high return per hour of labor. If the average return per hour of labor for all farms is weighted by farms rather than by hours, the return per hour of labor was only 20 cents.

Results of market sweet corn accounts have not been published in cost-account reports before this year.

Factors from 8 accounts - 1934

Farm number	Sweet corn grown	Yield per acre	Average per acre cost returns		Average per dozen ears cost value		Labor per acre hours	Labor returns per hour		Profit on enterprise \$
	acres	dozen ears	\$	\$	\$	\$		per acre	per hour	
								hours	\$	
296	8.0	887	76	110	8	12	101	69	69	275
130	8.2	413	31	41	7	10	36	21	59	84
324	1.0	506	35	50	7	8	37	26	70	15
328	2.0	82	35	24	29	15	27	-2	-7	-23
285	2.0	562	76	58	13	10	108	27	25	-34
318	2.0	73	30	7	40	10	26	-16	-60	-45
186	3.0	304	44	28	14	9	48	0	0	-47
321	2.0	493	86	48	17	8	132	10	7	-75
<u>Average, all farms - 1934:</u>										
8 farms	3.5	508	53	58	10	11	66	28	42	19

DRY BEANS

Dry beans returned 44 cents per hour of labor. Total growing and harvesting costs were \$26 per acre. The storing and selling costs were \$1.73 per acre. Of this amount, use of buildings amounted to 69 per cent, and interest on the crop in storage 17 per cent. The increase in return per hour of labor was due largely to the increase in the value of the beans and roughage produced. As a result of the shortage of hay, the bean roughage was about twice as valuable as in 1933.

Costs and Returns from 12 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Manure	1.4 tons	2.49	9.4
Use of land		3.25	12.3
Seed	1.1 bu.	3.64	13.8
Fertilizer	65 lbs.	.63	2.4
Labor	12.1 hrs.	3.23	12.2
Horse work	17.4 hrs.	3.00	11.3
Use of tractor	3.2 hrs.	2.00	7.6
Other equipment		.97	3.7
Interest		.32	1.2
Total growing cost		19.53	73.9
<u>Harvesting costs</u>			
Labor	14.4 hrs.	3.68	13.9
Horse work	7.4 hrs.	1.31	4.9
Use of tractor	.5 hrs.	.23	.9
Threshing		1.02	3.9
Other equipment		.56	2.1
Miscellaneous		.11	.4
Total harvesting cost		6.91	26.1
Total growing and harvesting costs		26.44	100.0
Total storing and selling costs		1.73	
Total cost		28.17	
<u>Returns</u>			
Beans	13.9 bu.	29.51	
Roughage	.6 tons	3.45	
Total returns		32.96	
Gain		4.79	
Acres per farm	14.2	Net cost per bushel	\$1.78
Return per hour of labor	\$0.44	Value per bushel	\$2.12

DRY BEANS

Factors from 12 accounts - 1934

Farm number	Beans grown	Yield per acre	Average per bushel			Labor per acre	Labor returns		Profit on enterprise
			cost	per acre	net cost		per acre	per hour	
acres	bushels		\$	\$	\$	\$	\$	\$	\$
313	45.0	17	21	45	.93	2.34	31	20	97 1,088
164	18.8	14	30	39	1.84	2.45	21	15	75 162
330	7.0	17	22	38	1.31	2.28	24	22	92 114
257	13.0	16	27	30	1.47	1.65	29	8	29 36
309	1.0	8	38	27	4.13	2.75	73	5	7 - 11
293	10.5	20	34	33	1.53	1.46	20	6	33 - 16
324	6.5	13	36	32	2.29	2.01	52	11	21 - 24
288	12.9	16	27	24	1.57	1.41	21	3	14 - 33
177	8.9	13	32	24	2.28	1.68	24	- 2	- 7 - 70
135	18.4	14	35	31	2.26	1.98	24	5	23 - 75
146	8.0	8	26	14	3.25	1.68	18	- 6	- 31 - 99
244	20.8	14	33	21	2.07	1.20	26	- 6	- 23 - 254
<u>Average, all farms - 1934:</u>									
12 farms	14.2	14	28	33	1.78	2.12	27	12	44 68
<u>Average, all farms - 1933:</u>									
13 farms	14.5	16	29	24	1.79	1.44	29	2	8 - 78

CUCUMBERS

Factors from 5 accounts - 1934

Farm number	Cucumbers grown	Yield per acre	Average per bushel			Labor per acre	Labor returns		Profit on enterprise
			cost	per acre	per bushel		per acre	per hour	
acres	bushels		\$	\$	\$	hrs.	\$	\$	\$
153	8.8	152	47	124	31	81	183	110	60 679
221	10.0	153	105	155	69	101	166	81	49 499
321	5.5	28	44	13	156	47	75	- 4	- 5 - 169
170	6.0	3	36	5	1200	172	44	- 22	- 51 - 185
311	4.5	51	73	26	145	52	119	- 10	- 9 - 212
<u>Average, all farms - 1934:</u>									
5 farms	7.0	94	65	83	69	88	129	45	35 122
<u>Average, all farms - 1933:</u>									
6 farms	3.5	121	61	40	50	33	147	14	10 - 74

CANNING-FACTORY TOMATOES

On the 11 cost-account farms producing canning-factory tomatoes, the average return per hour of labor was 33 cents, compared to 18 cents for 1933.

With an average of 9.0 acres per farm and an average yield of 8.6 tons per acre, the average cost per ton was \$10. Returns were about 50 cents per ton higher than in 1933. A slightly higher value per ton and a 30 per cent increase in yield are the chief reasons for the higher profit in 1934. Total costs increased 4 per cent per acre over 1933, but costs per ton were 19 per cent lower.

Selling costs averaging \$4 per acre were incurred on nearly all farms. This item consists of baskets, labor, etc. on that part of the crop that was not sold to the cannery.

Costs and Returns for Canning-Factory Tomatoes, 11 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of land		4.17	5.1
Manure		6.92	8.4
Fertilizer	479 lbs.	7.20	8.8
Plants		14.62	17.9
Labor	31.4 hrs.	8.32	10.2
Horse work	20.8 hrs.	3.75	4.6
Tractor use	4.1 hrs.	2.36	2.9
Other equipment		2.57	3.1
Miscellaneous		1.30	1.6
Total growing cost		51.21	62.6
<u>Harvesting costs</u>			
Labor	96.1 hrs.	23.87	29.2
Use of equipment		2.26	2.8
Miscellaneous		.27	.3
Total harvesting cost		26.40	32.3
Selling cost		4.19	5.1
Total cost		81.80	100.0
<u>Returns</u>			
Tomatoes	8.6 tons	91.56	
Gain		9.76	
Acres per farm	9.0	Cost per ton	\$9.56
Return per hour of labor	\$.33	Value per ton	\$10.70

Factors from 11 Canning-Factory Tomatoes accounts

Farm number	Tomatoes grown	Yield acre	Average per acre		Average per ton		Labor per acre	Labor returns per hour	Profit	
			acres	tons	\$	\$			per acre	per hour
81	14.5	12.7	93	141	7.38	11.17	141	84	59	694
170	13.9	9.4	69	107	7.34	11.37	148	67	45	526
315	8.0	7.2	57	82	7.93	11.33	84	47	56	196
135	6.0	13.2	106	138	8.02	10.39	154	84	55	188
211	12.0	5.1	69	68	13.68	13.32	132	26	19	- 22
311	1.5	7.9	134	113	17.03	14.32	197	39	20	- 32
337	5.0	7.3	92	84	12.54	11.48	106	31	29	- 39
153	6.0	5.8	65	58	11.09	9.92	129	18	14	- 41
323	10.0	12.2	97	84	8.02	6.92	162	25	16	- 134
149	9.6	5.0	73	56	14.55	11.12	107	9	9	- 165
327	13.0	6.7	91	75	13.62	11.31	121	21	17	- 200
Average, all farms - 1934:										
11 farms	9.0	8.6	82	92	9.56	10.70	132	43	33	88
Average, all farms - 1933:										
8 farms	9.2	6.7	78	68	11.78	10.27	124	23	18	- 92

POTATOES

On the 36 cost-account farms producing potatoes, the average return per hour of labor was minus 8 cents. Only once in the past twenty years has the average return per hour of labor been lower. On the average, the receipts per acre of potatoes lacked \$6 of paying all expenses other than labor. The average yield (potatoes sold and inventoried) was 192 bushels per acre.

The average cost per acre was \$81 and the average returns \$54. This is the lowest return per acre since 1914 when the returns were \$49 per acre. This year, however, expenses were \$6 per acre higher than in 1914.

No potato enterprise returned a profit in 1934. The losses ranged from \$15 for the smallest acreage to \$3260 for the largest acreage.

Potato acreages ranged in size from 2 to 125 acres, with an average of 21 acres per farm. When the farms are sorted into thirds, the third making the smallest loss averaged 4 acres, the middle third averaged 20 acres and the third with the largest loss averaged 39 acres per farm. When prices of potatoes are so low in relation to costs, such as in 1934, large potato enterprises are more unprofitable than small ones.

Costs and Returns from 36 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of land		5.38	7.4
Manure and cover crop		5.06	7.0
Fertilizer	609 lbs.	9.45	13.0
Seed	21 bu.	15.27	21.0
Treating seed		.18	.2
Spray and dust materials		2.90	4.0
Labor	29.9 hrs.	8.10	11.1
Horse work	18.8 hrs.	3.02	4.2
Use of tractor	5.5 hrs.	2.87	4.0
Other equipment		4.11	5.7
Miscellaneous		1.27	1.7
Total growing cost		57.61	79.3
<u>Harvesting costs</u>			
Labor	40.3 hrs.	10.38	14.4
Horse work	8.6 hrs.	1.33	1.8
Use of tractor	1.7 hrs.	.87	1.2
Other equipment		2.35	3.2
Miscellaneous		.08	.1
Total harvesting cost		15.01	20.7
Total growing and harvesting cost		72.62	100.0
<u>Storing and selling costs</u>			
Use of buildings		2.62	
Labor	10.0 hrs.	2.85	
Use of equipment		1.04	
Miscellaneous		2.24	
Total storing and selling cost		8.75	
Total cost		81.37	
<u>Returns</u>			
Potatoes	192 bu.	53.90	
Loss		27.47	

POTATOES
 Factors from 36 accounts - 1934

Farm number	Potatoes grown	Yield per acre	Seed per acre	Cost per acre				Total cost	per acre returns
				fertilizer	and dust*	growing			
				\$	\$	\$	\$		
332	2	40	5	0	0	18	30	22	
274	2	176	22	0	0	50	66	44	
149	4	199	21	10	2	49	69	56	
244	4	252	15	9	2	47	66	49	
293	2	210	15	0	0	45	72	25	
313	12	171	17	0	0	24	44	36	
333	3	176	17	6	0	54	83	40	
317	3	88	9	7	4	43	62	18	
257	5	152	24	4	0	39	55	28	
316	5	236	19	16	5	90	131	103	
328	2	88	8	16	2	84	112	44	
285	2	143	10	11	0	66	104	46	
<u>Average, third making highest profit:</u>									
12 farms	4	170	16	6	1	47	70	44	
145	3	131	12	11	14	102	142	78	
150	5	145	15	6	0	43	63	22	
155	6	193	21	8	3	68	90	49	
325	12	128	15	11	1	53	69	47	
164	10	236	21	3	5	55	86	58	
165	48	279	20	17	3	70	104	96	
267	93	221	21	4	3	48	68	64	
324	10	111	18	4	2	59	78	35	
266	12	241	18	9	2	58	82	42	
294	11	53	22	0	1	49	59	11	
284	17	215	25	7	2	74	105	73	
188	16	138	18	11	2	66	88	51	
<u>Average, middle third:</u>									
12 farms	20	208	20	8	3	58	82	63	
160	16	174	19	12	4	65	91	52	
146	33	99	18	2	3	31	51	30	
186	21	205	25	1	4	72	98	64	
211	22	101	19	5	2	37	50	15	
130	26	226	20	5	0	51	73	42	
163	33	242	20	21	6	83	112	87	
283	29	194	24	12	4	62	84	51	
166	26	231	21	21	4	83	111	70	
69	23	169	23	15	5	79	107	45	
153	45	133	20	9	3	44	59	22	
221	74	126	20	5	1	49	63	32	
193	125	241	27	14	4	62	94	68	
<u>Average, low third:</u>									
12 farms	39	185	22	11	3	56	82	50	
<u>Average, all farms - 1934:</u>									
36 farms	21	192	21	9	3	58	81	54	
<u>Average, all farms - 1933:</u>									
28 farms	24	160	21	10	3	50	73	115	

* materials only

Factors from 36 POTATO accounts - continued

Farm number	Value per bushel	Cost per bushel		Labor per acre	Labor returns		Profit on enter- prise
		to harvest	total cost		per acre	per hour	
	\$	\$		\$	\$	\$	\$
332	56	30	74	41	4	9	-15
274	25	7	37	80	2	2	-43
149	28	8	35	70	5	7	-51
244	19	4	26	67	-1	-1	-60
293	12	8	35	58	-24	-41	-95
313	21	8	26	86	8	10	-98
333	23	13	47	113	-11	-9	-128
317	20	21	70	68	-18	-26	-132
257	18	8	36	53	-17	-33	-135
316	44	8	56	127	6	4	-136
328	50	28	128	80	-42	-52	-137
285	32	16	72	103	-16	-16	-145
<u>Average, third making highest profit:</u>							
12 farms	26	9	41	82	-4	-5	-98
145	60	18	109	103	-25	-25	-192
150	15	13	43	59	-19	-32	-206
155	25	10	46	74	-15	-21	-245
325	36	10	53	72	-2	-3	-265
164	24	11	36	95	-4	-5	-291
165	34	8	37	111	24	22	-388
267	29	6	31	69	16	23	-391
324	32	16	70	69	-23	-34	-408
266	17	6	34	105	-18	-17	-477
294	21	17	113	64	-33	-51	-532
284	34	9	49	72	-8	-11	-545
188	37	8	64	110	-14	-12	-611
<u>Average, middle third:</u>							
12 farms	30	8	39	83	5	6	-379
160	30	10	52	119	-6	-5	-617
146	30	11	52	52	-2	-4	-708
186	31	6	48	104	-3	-3	-728
211	15	12	50	56	-24	-43	-783
130	19	8	32	77	-7	-10	-797
163	36	7	47	83	2	2	-860
283	26	7	43	80	-10	-12	-963
166	30	7	48	73	-15	-20	-1,065
69	26	11	63	75	-41	-55	-1,443
153	16	8	44	80	-23	-28	-1,679
221	25	6	50	74	-18	-25	-2,301
193	28	7	39	82	-7	-8	-3,260
<u>Average, low third:</u>							
12 farms	27	8	44	78	-12	-15	-1,267
<u>Average, all farms - 1934:</u>							
36 farms	28	8	42	80	-6	-8	-581
<u>Average, all farms - 1933:</u>							
28 farms	72	8	46	68	60	88	1,030

FRUIT

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

	Factors from 10 accounts - 1934								
	acres	buc.	\$	\$	¢ per buc.	hrs.	\$	¢	\$
296	2.2	204	166	275	81	135	24	162	107
329	2.2	135	85	115	74	100	27	59	63
327	13.5	52	31	35	59	68	11	17	41
323	9.0	46	32	34	69	73	7	12	29
176	4.2	72	53	43	74	59	53	15	15
298	11.5	92	97	93	106	101	20	32	33
177	2.0	8	38	8	447	100	6	- 26	- 165
301	3.8	8	27	8	355	107	6	- 16	- 200
170	10.0	69	40	33	58	47	16	- 1	- 1
24	3.8	47	96	37	204	78	61	- 12	- 7
<u>Average, all farms - 1934:</u>									
10 farms	6.2	66	57	55	86	83	19	18	27
<u>Average, all farms - 1933:</u>									
11 farms	5.2	111	67	72	50	54	25	33	35
									24

Cherries

	Factors from 13 accounts - 1934								
	acres	buc.	\$	\$	¢ per lb.	hrs.	\$	¢	\$
147	5.2	10,679	108	267	1.0	2.5	50	237	69
335	5.0	9,351	91	229	1.0	2.4	11	194	62
298	5.0	4,251	210	306	4.9	7.2	21	212	65
315	6.5	5,633	62	112	1.1	2.0	10	94	58
169	4.1	3,115	67	135	2.2	4.3	10	99	113
314	5.3	3,591	72	120	1.7	3.0	8	80	43
329	2.0	3,900	226	304	5.8	7.8	43	212	47
321	2.5	5,400	109	153	2.0	2.8	11	104	47
315	.5	4,218	76	266	1.8	6.4	22	244	128
327	3.0	1,045	22	21	2.1	2.0	7	7	14
177	2.1	2,757	50	41	1.8	1.5	11	0	0
337	4.0	3,392	78	66	2.3	1.9	25	18	10
192	10.0	675	90	38	13.4	5.6	8	-15	-12
<u>Average, all farms - 1934:</u>									
13 farms	4.2	4,431	96	143	2.1	3.2	17	99	49
<u>Average, all farms - 1933:</u>									
5 farms	4.7	4,227	75	131	1.8	3.1	27	88	69
									262

The average return per hour for pears was 27 cents and for cherries, 49 cents. Both sweet and sour cherries are included in the cherry accounts. The peach crop was almost a complete crop failure in 1934 due to the preceding cold winter. Many orchard costs, such as interest, taxes, pruning, spraying, etc. are incurred even in years when the orchard does not produce. The cost per acre for the 16 peach accounts in 1934 averaged \$22 and the loss per farm on peaches, \$139.

APPLES

On the 23 cost-account farms producing apples on a commercial scale, the average yield per acre was 131 bushels of packable fruit and 660 pounds of ciders and driers. The average cost of growing and harvesting an acre was \$70, or 54 cents per bushel. The "overhead" cost, consisting of interest on the value of the orchard, taxes, depreciation and the cost of replacements, amounted to almost one fourth of this total. It required an average of 80 hours to care for and harvest an acre of apples, or 37 minutes per bushel. Labor amounted to about one third of the cost up to harvest time.

Since some growers sell in the orchard in the buyers' containers while others pack, store and ship their fruit, all costs of packages, commissions, hired transportation and hired storage were deducted from the price received by the farmer to get the "net returns" and from the total cost to get the "net cost". The net return per bushel is what the farmer received for the fruit at the point where he delivered it. On the average, these farmers received 75 cents for a bushel of apples which cost them 59 cents, leaving an average profit of 16 cents per bushel. The range in profit was from 68 cents to minus \$1.10 per bushel.

Apples paid \$48 an acre for labor or an average of .52 cents per hour.

Costs and Returns from 23 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Overhead		15.70	22.4
Nitrogenous fertilizer	131 lbs.	2.13	3.0
Manure and cover crop		1.82	2.6
Spray and dust materials		10.55	15.0
Labor	39 hrs.	11.44	16.3
Horse work	12 hrs.	2.06	2.9
Tractor use	3.2 hrs.	1.96	2.8
Other equipment		5.72	8.2
Miscellaneous		3.19	4.6
Total growing cost		54.57	77.8
<u>Harvesting costs</u>			
Labor	41 hrs.	11.93	17.0
Horse work	3 hrs.	.51	.7
Use of equipment		2.81	4.0
Miscellaneous		.32	.5
Total harvesting cost		15.57	22.2
Total growing and harvesting costs		70.14	100.0
Storing and selling costs		23.85	
Total cost		93.99	
<u>Returns</u>			
Apples	131 bu.	113.23	
Ciders and driers	6.6 cwt.	2.01	
Wood, pasture, etc.		.16	
Total returns		115.40	
Gain		21.41	

APPLES

Factors from 23 accounts - 1934

Farm number	Orchard bearing age	fruit per acre	Yield pack- able acres	Labor		Cost spray materials per acre	Cost to grow an acre	Net to grower*		Return per hour of labor	Profit on enter- prise
				to grow and market	to harvest of an acre			to grow	cost per bu.		
				hrs. bu.	min. a bu.			per bu.	per bu.		
301	42	277	60	16		41	99	45	91	129	5,401
314	52	160	14	11		8	30	24	66	184	3,513
169	20	186	15	31		5	38	47	115	148	2,601
192	90	119	32	51		6	56	71	92	43	2,265
317	28	189	18	12		16	44	37	67	138	1,609
177	26	119	45	21		18	62	60	107	90	1,469
329	43	144	37	19		11	56	56	77	67	1,299
170	63	144	47	13		11	44	36	50	36	1,245
<u>Average, third malting highest profit:</u>											
8 farms	46	160	35	22		13	54	47	80	83	2,425
147	18	186	35	15		12	46	31	64	106	1,106
298	54	175	53	31		5	67	62	74	51	1,094
315	56	106	35	18		7	34	40	58	55	1,076
311	24	133	23	15		4	26	26	55	97	919
176	16	132	25	33		3	31	47	90	83	897
200	30	146	23	16		12	38	42	61	77	831
24	48	115	75	45		8	63	87	98	35	590
149	14	115	33	15		10	42	67	86	59	304
<u>Average, middle third:</u>											
8 farms	33	137	43	26		7	47	53	72	56	852
150	7	235	84	17		6	89	52	71	68	294
321	13	249	51	18		23	75	44	50	48	209
335	9	157	95	25		26	73	69	61	13	-116
81	20	137	45	19		11	69	66	46	-6	-564
327	55	22	12	23		3	22	121	60	-28	-643
185	32	64	67	28		7	55	108	74	2	-702
296	96	60	41	38		11	30	190	80	-50	-6,318
<u>Average, low third:</u>											
7 farms	33	78	42	26		9	65	109	65	-14	-1,120
<u>Average, all farms - 1934:</u>											
23 farms	37	131	39	24		11	55	59	75	52	799
<u>Average, all farms - 1933:</u>											
23 farms	32	244**	49	25		12	58	42	54	49	897

* gross returns less cost of packages, commission, storage and transportation.
 ** includes ciders and dryers.

HAY

The marked improvement in hay prices in 1934 resulted in an average return of \$1.03 per hour of labor on alfalfa as compared with 33 cents in 1933. Alfalfa paid better than other kinds of hay due to higher yields and to the high value of the hay.

Although the return per hour on alfalfa is high in a year such as 1934, it takes a large acreage of alfalfa to provide a living. At the average returns for 1934, 100 acres of alfalfa would pay \$1100, while 100 acres of non-leguminous hay would pay \$300 for the labor on it.

	Alfalfa	Mixed leguminous	Clover and timothy	Non-leguminous
Number of accounts	53	16	28	21
Acres per farm	23	28	31	28
Yield per acre	1.7 tons	1.5 tons	1.3 tons	1.1 tons
Labor per ton	6 hrs.	6 hrs.	6 hrs.	6 hrs.
Average per acre, harvesting:				
Labor	10 hrs.	8 hrs.	8 hrs.	6 hrs.
Horse work	11 hrs.	8 hrs.	7 hrs.	6 hrs.
Tractor	.3 hrs.	.4 hrs.	.4 hrs.	.2 hrs.
Return for labor:				
Per acre	\$11	\$8	\$6	\$3
Per hour	\$1.03	.88	.73	.57
Growing costs per acre:				
Use of land	\$3.99	\$3.73	\$3.12	\$3.22
Manure	1.60	3.83	3.10	3.12
Seeding (year's share of cost)	2.22	1.28	.96	.67
Miscellaneous	.33	.35	.35	.27
Total	\$8.14	\$9.19	\$7.53	\$7.28
Harvesting costs per acre:				
Labor	\$2.73	\$2.45	\$2.12	\$1.73
Horse work	1.74	1.56	1.26	1.11
Tractor	.19	.18	.17	.14
Other equipment	1.79	1.52	1.00	1.02
Miscellaneous	.09	.00	.06	.05
Total	\$6.54	\$5.71	\$4.61	\$4.05
Growing and harvesting costs per acre	\$14.68	\$14.90	\$12.14	\$11.33
Storing and selling costs per ton	\$2.64	\$2.56	\$2.49	\$2.50
Cost per ton	\$11	\$12	\$11	\$13
Value per ton	\$16	\$16	\$14	\$14
Gain per ton	\$5	\$4	\$3	\$1

HAY

The average value of alfalfa in 1934 was \$16 per ton, or 60 per cent above 1933. Each account with more than 10 acres and a yield of 2 tons per acre or more, showed a profit. It required the equivalent of one 10-hour day to grow, harvest, and market an acre of alfalfa, or about 6 hours per ton.

Non-leguminous hay, principally timothy, did not yield more than 2 tons per acre on any one of the 21 farms keeping records. There was a dollar a ton profit on this kind of hay in 1934 as compared with a dollar loss in 1933.

Mixed leguminous hay accounts, most of which included some alfalfa in the mixture, produced an average of 1.5 tons per acre as compared with 1.9 tons in 1933.

The only hay account showing a profit of \$1000 or more was clover and timothy. The 102 acres of hay and the good yield enabled this farmer to produce hay for \$9 per ton, or \$4 less than its value.

Factors from 53 ALFALFA accounts - 1934

Farm number	Alfalfa per farm	Yield per acre	Average cost per acre	Average cost per ton	Labor per acre	Labor returns per hour	Profit on enter- prise	
	acres	tons	\$	\$	hrs.	\$	\$	
305	71	2	13	27	7	15	1.83	981
146	56	2	15	27	8	15	1.51	666
108	29	2	17	38	8	18	2.62	594
196	28	3	30	48	9	15	1.30	501
185	30	4	44	60	12	17	.90	483
314	11	4	36	73	10	20	2.15	407
133	24	2	17	33	7	14	2.03	393
170	27	2	16	30	6	12	1.38	376
281	5	5	40	110	9	24	5.29	350
153	36	2	14	24	10	16	.96	348
335	12	3	25	50	8	15	1.42	297
221	34	2	18	27	10	15	.89	292
139	7	3	17	59	6	20	3.18	284
306	18	3	29	44	10	15	1.66	280
292	48	1	14	20	9	13	.60	257
293	30	1	14	22	11	17	1.43	226
163	10	2	19	43	8	18	2.49	225
311	8	2	15	42	7	19	2.49	214
<u>Average, third making highest profit:</u>								
18 farms	27	2	19	34	9	16	1.45	399

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Factors from 53 ALFALFA accounts - continued

Farm number	Alfalfa Yield		Average cost		Average cost		Labor per acre	Labor returns		Profit on enterprise
	per farm	per acre	per acre	returns	per ton	value		per acre	per hour	
	acres	tons	\$	\$	\$	\$	hrs.	\$	\$	\$
318	6	3	33	67	10	20	16	37	2.35	201
24	49	2	32	37	15	17	22	10	.47	201
155	10	2	17	36	7	15	13	24	1.90	196
69	30	1	12	18	8	13	5	8	1.67	196
150	18	2	27	38	12	16	10	15	1.47	195
327	32	2	20	26	12	15	12	10	.76	186
177	12	2	18	33	11	20	11	18	1.61	183
315	19	2	13	22	6	15	7	14	2.05	174
325	14	1	12	25	6	15	8	20	2.45	173
331	10	2	19	36	8	15	8	12	1.63	143
284	15	2	17	27	9	14	8	10	1.14	135
309	16	1	20	28	14	20	9	9	.89	132
266	20	1	12	18	9	14	10	20	2.47	102
317	6	2	17	34	9	18	8	4	.37	97
294	64	1	13	14	12	14	12	6	.58	97
81	20	2	29	33	18	20	11	6	1.30	94
211	19	1	14	19	13	18	5	4	.53	93
199	58	2	18	19	11	12	7			
<u>Average, middle third:</u>										
16 farms	24	2	19	26	12	16	11	10	.69	154
<u>Average, low third:</u>										
17 farms	18	1	20	19	16	7	7	5	.72	68
<u>Average, all farms - 1934:</u>										
53 farms	23	2	19	27	11	16	10	11	1.03	182
<u>Average, all farms - 1933:</u>										
42 farms	26	2	21	21	9	10	13	4	.33	14

HAY

Farm number	Hay per farm acres	Yield per acre tons	Average cost \$	Average returns \$	Average cost \$	Average value \$	Labor per acre hrs.	Labor returns per acre \$	Labor returns per hour \$	Profit on enterprise \$
Non-Leguminous Hay										
Factors from 21 accounts - 1934										
145	53	1	16	24	12	18	5	10	1.99	414
155	27	2	11	25	7	15	6	16	2.72	373
150	45	1	12	18	11	16	5	7	1.48	250
281	43	1	12	18	12	18	5	7	1.50	247
188	46	1	18	22	13	16	7	5	.78	182
318	20	2	18	25	10	15	8	9	1.17	146
139	49	1	13	15	10	12	6	5	.70	144
299	22	1	20	22	13	15	9	5	.52	54
313	30	1	4	5	7	10	5	2	.51	47
325	10	1	10	12	10	12	4	3	.83	23
315	6	1	5	8	9	15	3	4	1.10	17
329	20	1	8	8	15	16	4	2	.42	10
333	47	1	11	11	12	12	5	2	.32	9
163	9	1	11	11	16	16	5	1	.25	- 3
298	15	1	13	13	12	12	12	4	.34	- 5
200	30	1	20	20	16	15	10	2	.25	- 24
332	12	1	14	12	12	10	8	0	- .03	- 30
149	9	1	13	8	23	14	3	- 4	- 1.28	- 44
301	7	1	16	9	28	15	7	- 5	- .79	- 54
322	6	1	13	9	23	16	3	- 3	- .93	- 222
196	35	1	26	11	21	8	8	- 13	- 1.70	- 540
Average, all farms - 1934:										
21 farms	28	1	14	16	13	14	6	3	.57	47
Average, all farms - 1933:										
14 farms	32	2	18	16	11	10	7	1	.09	- 48

Mixed Leguminous Hay
Factors from 16 accounts - 1934

186	44	1	14	24	11	20	10	14	1.41	456
244	67	1	11	16	11	15	5	6	1.23	308
312	44	2	23	30	10	13	11	8	.78	290
317	26	1	9	19	7	14	3	11	3.18	251
130	45	1	18	24	14	18	11	9	.83	237
133	14	3	17	33	6	12	8	18	2.13	209
314	7	2	24	46	11	20	12	25	2.04	151
266	35	2	23	27	14	16	10	6	.55	120
320	26	2	21	25	13	16	12	8	.71	114
103	36	2	20	22	13	15	8	7	.80	104
169	24	2	30	34	13	15	13	8	.66	100
299	16	2	27	31	13	15	15	8	.52	72
335	9	2	15	19	10	12	6	4	.78	31
267	12	2	32	31	21	20	13	3	.21	- 13
274	41	1	18	18	15	15	5	1	.23	- 14
312	8	2	25	20	16	13	7	- 4	- .56	- 42
Average, all farms - 1934:										
16 farms	28	2	19	24	12	16	9	8	.89	148
Average, all farms - 1933:										
15 farms	31	2	18	17	10	9	12	2	.19	- 35

Clover and Timothy
Factors from 28 accounts - 1934

Farm number	Hay per farm	Yield per acre	Average per acre		Average per ton		Labor per acre	Labor returns per hour		Profit on enterprise
	acres	tons	cost	returns	cost	value	hrs.	\$	\$	\$
279	102	2	23	33	9	13	11	14	1.22	1,056
336	76	2	19	31	11	18	11	14	1.27	864
300	36	2	9	20	6	12	9	13	1.38	381
295	41	2	15	23	10	16	6	10	1.78	352
325	14	3	19	41	7	15	11	25	2.20	305
319	54	1	10	14	11	15	7	6	.85	209
287	39	2	19	23	10	12	7	6	.86	173
309	23	1	11	16	10	15	6	7	1.21	132
278	53	1	10	12	14	18	3	3	1.12	123
<u>Average, third making highest profit:</u>										
9 farms	49	2	16	24	10	15	8	10	1.25	399
318	13	1	14	23	12	20	8	11	1.36	116
146	15	1	12	20	9	16	6	10	1.71	115
163	15	2	16	24	11	16	7	10	1.47	114
281	9	2	26	36	14	20	7	12	1.67	89
330	12	2	22	28	10	13	10	8	.86	72
165	37	1	10	11	8	9	5	3	.53	44
311	10	1	12	16	8	11	9	7	.75	38
160	38	1	10	11	10	10	11	3	.29	5
328	16	2	22	21	11	11	8	2	.26	- 10
313	42	*	4	3	17	15	2	0	.02	- 16
<u>Average, middle third:</u>										
10 farms	21	1	12	15	10	13	7	5	.69	57
285	18	1	17	15	15	14	11	3	.29	- 23
24	18	1	12	10	16	14	7	0	.04	- 33
221	15	1	13	9	20	14	5	- 3	-.63	- 58
337	10	2	27	19	16	13	16	- 2	-.16	- 84
257	36	1	17	14	18	15	7	- 1	-.19	- 95
166	27	1	19	14	13	10	9	- 1	-.13	- 124
316	9	2	47	32	22	15	14	- 11	-.84	- 135
164	48	*	9	6	27	18	3	- 2	-.75	- 144
326	53	1	22	15	19	12	9	- 5	-.55	- 407
<u>Average, low third:</u>										
9 farms	26	1	16	13	18	13	8	- 2	-.30	- 123
<u>Average, all farms - 1934:</u>										
26 farms	31	1	15	19	11	14	8	6	.73	109
<u>Average, all farms - 1933:</u>										
13 farms	40	2	16	14	10	9	6	1	.33	- 51

* loss than .5 ton per acre.

CORN SILAGE

An average of 8.4 tons of silage was harvested per acre of corn. The net cost per ton of silage averaged \$4.68.

The production of silage fits into the farm management program on most New York dairy farms where good yields can be obtained. Although the cost per ton of digestible nutrients is usually high as compared with hay, corn silage makes effective use of manure. It provides a means of producing a large quantity of roughage on a small acreage, thus releasing land for other feed and pasture crops.

Costs from 57 accounts - 1934

	Quantity per acre	Value per acre	Per cent of total
		dollars	per cent
<u>Growing costs</u>			
Use of land		3.60	9.6
Manure	5.3 tons	9.29	24.7
Fertilizer	74 lbs.	.83	2.2
Seed	11.5 qts.	.71	1.9
Labor	13.2 hrs.	3.59	9.6
Horse work	18.8 hrs.	3.02	8.1
Use of tractor	2.8 hrs.	1.90	5.1
Other equipment		1.89	5.0
Miscellaneous		.95	2.5
Total growing cost		25.78	68.7
<u>Harvesting costs</u>			
Labor	18.6 hrs.	5.11	16.6
Horse work	14.8 hrs.	2.42	6.5
Use of tractor	1.3 hrs.	.81	2.2
Filling silo		.29	.8
Other equipment		2.56	6.8
Twine		.26	.7
Miscellaneous		.27	.7
Total harvesting cost		11.72	31.3
Total growing and harvesting cost		37.50	100.0
<u>Storing costs</u>			
Use of silo		2.63	
Miscellaneous		.33	
Total storing cost		2.96	
Total cost		40.46	
Less: credits for ear corn		1.20	
Net cost		39.26	

CORN SILAGE

The cost of producing a ton of silage ranged from \$2.50 on farms with large acreages and high yields to about \$10 per ton on farms with small acreages and low yields.

Factors from 57 accounts - 1934

Farm number	Silage per farm	Yield per acre	Labor per ton	Labor per acre		Cost manure	Cost per acre	Cost per ton
	acres	tons	hrs.	to grow	to harvest	\$	\$	\$
257	22	8	3.2	11	13	2	21	2.50
274	20	13	2.0	15	10	6	31	2.51
302	13	13	1.6	10	10	12	37	2.86
313	17	11	3.3	10	25	15	33	3.05
244	27	10	3.0	14	16	3	31	3.14
188	34	9	2.1	3	15	7	28	3.15
266	10	13	2.7	9	26	9	43	3.24
318	22	8	2.5	12	9	6	27	3.25
330	18	10	2.8	8	20	6	33	3.30
281	11	13	3.8	22	27	11	45	3.51
164	6	11	2.7	9	21	2	40	3.61
130	13	9	3.4	17	14	2	34	3.69
139	12	10	4.4	13	31	14	45	3.80
186	5	13	4.3	20	35	7	48	3.81
288	7	9	3.6	15	17	6	35	3.85
333	20	7	3.4	8	15	5	26	3.87
295	4	18	2.8	20	28	14	70	4.01
326	22	8	3.9	8	23	7	40	4.02
331	6	8	2.7	8	16	7	34	4.07
Average, third with lowest cost per ton:								
19 farms	15	10	2.9	11	18	7	33	3.29
332	18	10	4.9	9	38	16	49	4.08
319	11	10	4.6	21	24	6	40	4.13
133	6	16	2.6	16	26	25	68	4.25
284	10	8	3.0	8	16	1	35	4.36
325	20	8	3.6	15	14	6	37	4.57
323	11	5	1.9	6	5	4	24	4.59
155	8	11	2.8	9	22	19	54	4.64
279	10	18	2.3	13	29	21	85	4.74
324	14	8	5.7	14	33	11	44	4.79
163	9	9	4.9	15	30	8	47	4.94
283	10	9	3.3	15	13	4	43	5.01
69	13	8	3.6	12	16	3	40	5.03
149	5	6	4.7	16	12	2	31	5.03
309	14	9	4.2	22	17	16	47	5.04
165	5	6	6.7	19	22	2	31	5.10
335	10	8	5.7	20	27	7	42	5.17
169	8	12	3.9	26	21	15	69	5.38
305	17	4	6.0	13	14	0	25	5.48
316	12	12	3.8	21	26	20	73	5.81
Average, middle third:								
19 farms	11	9	4.0	15	21	10	45	4.81

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Factors from 57 CORN SILAGE accounts - continued

Farm number	Silage per farm	Yield per acre	Labor per ton	Labor per acre to grow	Labor per acre to harvest	Cost manure per acre	Cost per acre	Cost per ton
	acres	tons	hrs.	hrs.	hrs.	\$	\$	\$
294	16	4	4.8	8	10	3	22	5.97
166	11	6	6.8	23	21	4	40	6.13
145	10	7	6.7	25	24	4	48	6.14
160	10	4	7.6	17	15	4	27	6.30
177	7	8	3.0	12	11	16	50	6.74
337	5	7	7.4	17	36	7	64	6.81
299	2	13	6.7	23	65	14	90	6.85
320	8	8	5.6	27	20	13	60	7.04
292	27	5	5.9	14	18	14	38	7.07
328	14	9	4.9	10	34	29	69	7.27
306	7	4	5.3	20	9	9	33	7.67
199	28	7	3.8	18	9	19	57	7.79
278	14	2	7.4	9	6	1	16	7.85
287	12	4	5.9	13	13	13	39	8.57
108	12	4	5.1	10	10	9	34	8.65
196	15	10	4.9	10	40	34	89	8.87
322	5	6	8.1	25	21	12	51	9.11
314	12	3	5.1	5	11	2	33	10.42
317	3	3	9.1	18	12	0	46	13.70
<u>Average, third with highest cost per ton:</u>								
19 farms	11	6	5.4	15	18	12	45	7.56
<u>Average, all farms - 1934:</u>								
57 farms	13	8	3.8	13	19	9	40	4.68
<u>Average, all farms - 1933:</u>								
35 farms	13	9	3.9	13	21	10	41	4.36

GRAIN

Yields of spring grains averaged 23 to 35 bushels per acre in 1934. This was much better than in 1933 and was primarily responsible for the low costs per bushel. The combination of low costs and relatively high grain prices made the accounts with grain show some profit in 1934.

Mixed spring grains produced more pounds per acre than any other grain. Farmers who want to produce home-grown feed as economically as possible are turning more and more to such mixtures as oats and barley or oats, barley and peas.

Grain is a minor enterprise on New York farms. The largest grain enterprise on any cost-account farm in 1934 was 50 acres of wheat. The average acreage of oats was 14, barley 12, oats and barley 15, oats, barley and peas 19, and wheat 16. No profit of more than \$600 was made on any grain enterprise, and no loss exceeded \$250.

Costs and Returns for Grain - 1934

	Oats	Oats and barley	Oats, barley and peas	Barley	Wheat
Number of accounts	29	35	7	12	39
Yield per acre	1120 lbs.	1200 lbs.	1428 lbs.	1104 lbs.	1260 lbs.
Labor per acre:					
growing	5.9 hrs.	6.6 hrs.	7.8 hrs.	4.6 hrs.	6.7 hrs.
harvesting	7.5 hrs.	7.3 hrs.	8.6 hrs.	7.8 hrs.	6.6 hrs.
Labor per bushel	23 min.	28 min.	29 min.	33 min.	39 min.
Horse work per acre:					
growing	7.9 hrs.	9.1 hrs.	10.3 hrs.	4.2 hrs.	9.2 hrs.
harvesting	4.5 hrs.	5.0 hrs.	4.5 hrs.	2.6 hrs.	3.8 hrs.
Use of tractor per acre:					
growing	1.9 hrs.	2.1 hrs.	2.5 hrs.	2.0 hrs.	2.5 hrs.
harvesting	.5 hrs.	.3 hrs.	.9 hrs.	.9 hrs.	.4 hrs.
Seed per acre	2.4 bu.	2.5 bu.	3.6 bu.	2.1 bu.	2.2 bu.
Fertilizer per acre	144 lbs.	111 lbs.	47 lbs.	170 lbs.	187 lbs.
Twine per acre	2.3 lbs.	2.5 lbs.	2.8 lbs.	1.8 lbs.	1.9 lbs.
Growing costs per acre:					
Use of land	\$ 3.74	\$ 3.69	\$ 3.22	\$ 3.46	\$ 4.34
Lime and manure	2.85	3.64	2.79	2.21	1.70
Fertilizer	1.19	1.05	.50	1.47	1.58
Seed	1.42	1.57	2.06	1.99	2.22
Labor	1.63	1.76	2.25	1.25	1.91
Horse work	1.41	1.49	1.64	.75	1.13
Use of tractor	1.09	1.24	1.48	.93	1.53
Other equipment	.89	1.26	1.66	.83	1.00
Miscellaneous	.26	.33	.24	.20	.56
Total	\$14.48	\$16.03	\$15.84	\$13.09	\$15.97
Harvesting costs per acre	\$5.32	\$5.24	\$6.40	\$4.84	\$4.93
Growing and harvesting costs per acre	\$19.80	\$21.27	\$22.24	\$17.93	\$20.90
Storing and selling cost per bushel	\$.06	\$.08	\$.07	\$.10	\$.07
Cost per bushel	\$.51	\$.62	\$.54	\$.68	\$.91
Value per bushel	\$.58	\$.65	\$.64	\$.84	\$.98
Gain per bushel	\$.07	\$.03	\$.10	\$.04	\$.07

GRAIN

Farm number	Grain per farm	Yield per acre	Average cost per acre	Average cost per bushel	Labor per acre	Labor returns per acre	Profit on enterprise
	acres	bushels	\$	\$	hrs.	\$	\$
Oats							
Factors from 29 accounts - 1934							
221	22.0	46	19	46	29	87	8
313	46.5	26	7	15	19	50	7
170	9.5	64	25	58	31	82	20
150	11.5	53	21	37	30	60	13
278	33.0	35	18	23	37	50	10
188	18.0	42	32	38	43	58	27
305	12.4	54	25	34	35	52	22
186	18.6	47	26	32	47	60	16
153	28.4	30	18	21	54	63	16
266	6.0	50	23	35	38	62	13
174	5.7	61	31	42	37	55	11
166	17.3	23	16	17	55	60	13
165	15.8	38	18	19	42	45	12
163	4.0	38	27	29	55	60	13
130	17.3	42	24	24	50	50	7
149	16.6	24	18	17	68	65	10
135	10.0	29	21	17	63	50	12
139	4.8	23	36	24	121	70	21
301	7.0	33	25	17	70	45	18
200	4.5	36	31	16	83	40	23
316	10.0	67	53	45	67	55	25
24	4.5	59	51	32	82	50	53
319	5.0	15	35	15	196	65	18
320	8.0	24	29	16	102	50	15
331	20.0	20	19	14	75	50	8
337	8.0	40	37	22	62	45	21
164	21.6	16	20	14	116	75	10
155	19.0	21	18	9	72	32	10
326	9.0	29	39	17	126	50	10
Average, all farms - 1934:							
29 farms	14.3	35	22	24	51	58	13
Average, all farms - 1933:							
23 farms	13.7	25	20	18	70	58	14
Barley							
Factors from 12 accounts - 1934							
186	10.0	38	24	51	25	96	14
221	14.0	29	22	35	60	106	13
305	19.5	23	15	20	54	75	13
153	25.0	16	18	21	93	114	13
266	5.0	32	26	33	70	90	13
299	4.0	25	34	37	86	100	40
311	6.0	21	16	18	60	70	14
135	5.8	25	23	22	85	80	14
155	5.0	30	18	16	55	48	12
146	16.6	17	17	13	101	79	6
331	26.0	23	21	19	76	65	9
103	6.5	18	30	15	144	65	15
Average, all farms - 1934:							
12 farms	12.3	23	20	23	68	64	13
Average, all farms - 1933:							
12 farms	10.7	21	25	18	105	75	14

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GRAIN

Farm number	Grain per farm acres	Yield per acre bu.	Average cost \$	Average returns \$	Average cost ¢	Average value ¢	Labor per acre hrs.	Labor returns per acre \$	Labor returns per hour ¢	Profit on enterprise \$
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Oats and Barley										
Factors from 35 accounts - 1934										
325	21.0	38	24	36	42	73	15	16	106	248
318	20.0	35	19	32	38	73	13	15	119	247
274	27.0	38	26	35	47	70	10	12	114	238
302	36.0	41	23	29	44	60	10	8	86	229
323	17.0	23	19	31	22	75	11	15	136	206
330	10.0	43	22	40	33	74	19	22	115	175
309	24.0	26	22	29	64	90	12	10	83	166
288	10.1	49	22	36	36	65	20	19	99	143
313	10.0	42	11	25	17	50	12	16	133	138
314	12.5	34	15	24	23	50	8	11	136	113
333	15.0	33	20	27	47	68	16	11	71	101
163	12.3	35	25	31	61	79	15	12	77	80
324	6.0	32	24	36	44	80	15	16	105	70
315	11.0	28	12	15	38	50	10	6	63	38
266	3.8	37	19	27	42	64	12	11	91	31
164	8.0	20	16	20	68	85	9	6	73	28
294	14.0	28	16	18	53	60	17	6	36	28
317	7.0	35	23	22	54	51	12	4	30	-8
295	14.0	37	28	27	68	65	9	1	10	-16
312	8.0	16	26	23	93	70	29	2	.6	-28
326	17.0	30	26	23	67	60	15	3	20	-36
133	8.0	38	43	39	82	70	18	2	.8	-56
306	15.0	20	25	22	77	60	20	2	12	-51
169	7.1	50	47	36	87	65	23	-3	-12	-77
81	9.5	39	41	29	89	60	20	-6	-31	-107
281	14.0	29	31	23	87	60	16	-3	-20	-113
177	13.7	21	24	15	99	60	13	-5	-37	-113
147	5.8	11	27	7	229	49	18	-15	-83	-117
160	17.8	27	23	16	75	50	14	-3	-20	-121
300	10.0	18	37	24	165	100	17	-8	-47	-121
257	42.5	14	15	12	91	70	8	-1	-17	-124
335	17.0	25	24	16	82	50	18	-5	-26	-136
130	13.6	16	22	10	128	50	10	-9	-91	-168
279	23.5	33	36	27	90	63	22	-2	-9	-204
200	14.5	19	25	11	126	50	17	-9	-54	-212
Average, all farms - 1934:										
35 farms	14.7	30	24	25	62	65	14	5	33	14
Average, all farms - 1933:										
25 farms	13.6	24	23	16	83	56	14	-3	-21	-93

Oats, Barley and Peas										
Factors from 7 accounts - 1934										
892	29.0	35	26	33	40	61	23	12	53	208
69	23.8	38	19	28	38	60	14	12	86	196
244	15.4	45	23	33	42	63	11	12	108	144
106	13.6	26	22	29	63	90	12	10	81	97
150	33.5	25	17	15	63	60	12	4	32	-27
199	14.0	41	48	44	84	75	23	3	14	-54
284	6.0	35	36	22	90	50	19	-7	-36	-84
Average, all farms - 1934:										
7 farms	19.3	34	25	28	54	64	16	6	50	69
Average, all farms - 1933:										
9 farms	21.4	22	20	14	76	53	14	-2	-15	-119

GRAIN

Farm number	Grain	Yield	Average	Average	Labor	Labor	Profit		
	per farm	per acre	per acre cost	returns	per bushel cost	value	per acre	per hour	on enter- prise
	acres	bushels	\$	\$	\$	hrs.	\$	\$	\$
Wheat									
			Factors from 39 accounts - 1934						
150	23.0	37	34	55	71	128	20	29	145
211	21.3	30	22	37	50	99	11	17	159
244	50.4	19	15	21	58	88	7	7	109
335	23.0	30	20	32	61	100	13	14	108
221	21.0	24	16	28	42	94	9	14	157
193	35.6	29	26	33	75	100	15	11	75
146	27.0	28	21	29	66	95	10	12	118
314	13.0	35	28	42	57	96	16	18	113
324	20.0	20	20	26	76	108	14	10	74
186	9.3	40	37	48	62	90	26	19	75
108	4.5	22	16	38	51	150	15	26	169
287	12.0	25	24	30	76	100	13	9	70
153	8.0	23	12	21	54	90	11	11	96
174	3.0	38	40	61	73	128	14	25	177
170	13.6	26	22	25	75	86	20	7	35
317	4.0	36	32	38	77	94	26	16	62
69	5.2	21	20	24	73	93	14	9	62
309	6.5	21	23	26	74	90	22	9	39
333	12.0	13	17	16	106	103	16	4	26
164	11.1	15	18	15	119	100	12	1	9
149	9.6	12	19	15	139	103	16	-1	-5
301	7.0	22	29	23	117	90	20	1	7
311	15.0	19	27	24	105	90	30	6	21
274	3.0	26	45	30	142	85	26	-8	-31
266	5.0	24	44	32	163	112	19	-8	-42
330	9.0	6	17	10	227	115	8	-5	-64
288	15.1	19	24	20	117	95	21	1	6
177	9.0	19	31	23	140	102	18	-2	-12
200	5.0	33	46	31	134	90	28	-6	-20
305	18.6	19	25	20	112	91	17	-1	-3
294	10.0	7	16	8	205	100	8	-6	-7
327	23.0	8	14	9	153	90	6	-3	-53
135	9.7	22	35	24	150	99	18	-4	-21
24	7.0	23	38	20	150	75	42	-6	-15
145	7.7	11	38	19	299	115	18	-12	-69
130	30.0	21	28	22	123	96	16	-1	-4
103	20.4	14	26	16	168	100	12	-4	-31
313	44.0	2	7	2	321	100	6	-4	-63
267	44.0	21	24	19	113	87	6	-4	-63
Average, all farms - 1934:									
39 farms	15.8	21	22	24	91	98	13	5	40
Average, all farms - 1933:									
26 farms	17.4	25	23	26	80	90	14	7	48

Summary of Profit from Farm Enterprises, 1934

Enterprise	Number of accounts	Average size	Average profit			
			high third	middle third	low third	all farms
<u>Livestock</u>						
Dairy cows	55	21 cows	309	- 289	- 1006	- 328
Incubation	10	22,704 eggs	894	262	- 42	360
Chicks	34	2248 chicks	134	- 12	- 166	- 10
Hens	38	755 birds	251	- 111	- 877	- 249
Sheep	13	62 sheep	166	- 87	- 342	- 88
Feeder lambs	6	538 lambs	138	- 200	- 316	- 130
Hogs	17	6 pigs	52	- 16	- 73	- 9
<u>Fruit crops</u>						
Apples	23	32 acres	2425	852	- 1120	799
Cherries	13	4 acres	579	179	- 149	201
Peaches	16	7 acres	- 38	- 112	- 272	- 139
Pears	10	6 acres	123	- 33	- 124	- 13
<u>Grain crops</u>						
Barley	12	12 acres	158	13	- 61	37
Buckwheat	5	15 acres	182	- 46	- 97	35
Corn	10	6 acres	38	- 35	- 135	- 43
Oats	29	14 acres	211	- 6	- 116	31
Oats and barley	35	15 acres	174	2	- 134	14
Oats, barley and poas	7	19 acres	202	71	- 69	69
Rye	6	5 acres	5	- 25	- 36	- 18
Wheat	39	16 acres	211	- 13	- 127	24
<u>Hay crops</u>						
Alfalfa	53	23 acres	399	154	- 18	132
Mixed leguminous	16	28 acres	308	133	7	148
Clover and timothy	28	31 acres	399	57	- 123	109
Non-leguminous	21	28 acres	251	22	- 131	47
<u>Cash crops</u>						
Beans, dry	12	14 acres	350	- 21	- 124	68
Cabbage	25	10 acres	162	- 131	- 612	- 191
Corn, sweet	8	4 acres	125	- 34	- 61	19
Cucumbers	5	7 acres	589	- 177	- 212	122
Pcas (factory)	12	9 acres	- 34	- 120	- 301	- 152
Potatoos	36	21 acres	- 98	- 379	- 1267	- 581
Tomatoos (factory)	11	9 acres	401	- 34	- 166	88

Summary of Returns per Hour of Labor

Averages:

	1914 to 1920	1921 to 1926	1927 to 1930	1931 to 1933	1934
	cents	cents	cents	cents	cents
<u>Livestock</u>					
Dairy cows	33	22	45	1	16
Hens	67	45	53	14	13
Raising chicks	--	--	52	48	29
Incubation	--	--	--	--	164
Sheep	--	--	-30	-65	-9
Feeder lambs	--	--	0	50	-1
Hogs	--	--	3	-9	21
<u>Fruit crops</u>					
Apples	--	67	90	24	52
Cherries	--	--	--	56	49
Peaches	--	--	--	25	-77
Pears	--	--	--	16	27
<u>Grain crops</u>					
Barley	-3	-14	-7	-41	49
Buckwheat	7	-10	-46	-25	44
Corn	14	-14	-3	-2	14
Oats	1	-20	-12	-31	43
Oats and barley	--	--	-10	-40	33
Oats, barley and peas	--	--	3	-38	50
Rye	--	--	--	--	5
Wheat	57	-3	-6	1	40
<u>Hay crops</u>					
Alfalfa	97	75	75	0	103
Mixed leguminous)	88)	7	-26	88
Clover and timothy)	88)	23	-20	73
Non-leguminous)	88)	-6	-24	57
<u>Cash crops</u>					
Beans, dry	12	-17	58	-13	44
Cabbage	51	35	57	29	5
Corn, sweet	--	--	1	--	42
Cucumbers	--	--	37	7	35
Peas, canning-factory	--	--	57	-9	-81
Potatoes	55	84	62	23	-8
Tomatoes, canning-factory	--	--	--	29	33