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COSTS AND RETURNS

FROM

FARM ENTERPRISES

COST ACCOUNT FARMS

1940 AND 1942

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FARM COST ACCOUNTS IN NEW YORK

This report has been prepared from farm cost-account records kept by New York farmers in cooperation with the New York State College of Agriculture. Seventy-nine farms were included in the cost-accounting project in 1940, and seventy farms in 1942. Factors from the individual farm accounts and annual averages were published in AE 390 for 1940, and in AE 460 for 1942.

Of the seventy farms that were in the project in 1942, sixty-six were businesses that were also included in 1940, and four were new. The type of farming and size of business on farms which were added was similar to that on farms on which accounts were discontinued.

The accounts were kept during the year by the cooperating farmers on standard forms furnished by the college. At the end of the fiscal year, a field man from the college spent from one to three days at each farm checking the records for completeness and accuracy. The books were then closed and summarized at the college. Since the farm cost-accounting project was started at the New York State College of Agriculture in 1913, the cooperating farmers have been selected on the basis of their willingness and ability to keep complete and accurate records, the type of farm they operate, and their location. Their farms are widely scattered over New York State.

As a group the cost-account farms are not typical of the state, being in general larger, more productive, and more skillfully managed than the average of New York farms. They are, for the most part, highly commercialized businesses. The operating results reported in this summary should not be considered as representative of all New York agriculture, but rather of approximately the one-fifth of New York farms that are the largest and most productive. Results on these farms provide good standards of comparison against which other farmers may measure their operating results.

Another important use of the cost-account data is the comparisons which they provide of the costs and returns among important New York farm enterprises. The relative differences in costs and returns among enterprises on these farms is considered to be fairly typical of the differences on other farms of the state. For such comparisons, it is best to use figures covering a period of several years. A summary of 25 years of farm cost accounts, 1914 to 1938, is available in Cornell Extension Bulletin 439. Summaries for recent years are available in mimeographed form from the Cost Account Office, Warren Hall.

The Crop Years, 1940 and 1942

From a production point of view, 1940 was a relatively favorable year on the cost-account farms. The yield per acre of all crops was 6 per cent above the 1935-39 average. Alfalfa, other hay, wheat, spring grains, canning-factory peas, potatoes, cabbage, and peaches yielded better than the average of the preceding five years; corn, beans, canning-factory tomatoes, apples, pears, and cherries yielded less than the five-year average. Livestock production per head was

one per cent above the average of 1935-39.

Crop production in 1942 was phenomenal. Not a single crop produced less than the average yield of 1935-39, and only canning-factory peas, alfalfa, oats, and wheat produced less per acre than in 1940. All crop yields averaged 24 per cent above 1940 and 31 per cent above the average of 1935-39. Livestock production per head was 3 per cent higher than in 1940.

Not only was production on the cost account farms exceptionally high in 1942, but the relationship between farm prices and farming costs was the most favorable that had been experienced since before the Great Depression. New York farm costs in 1942 were 26 per cent above the 1935-39 average, but New York farm prices had risen 43 per cent in the same period. Prices and costs were both rising throughout 1942. Much of the cost of 1942 production was incurred during the early part of the year when the price level was lower than it was when the crops were sold. The combination of relatively favorable price-cost relationships and exceptionally high production made 1942 an unusually profitable year for the cost-account co-operators.

Labor Force on Cost Account Farms

-1940-

	Large farms	Middle-sized	Small farms	All farms
Farms	26	27	26	79
Man equivalent				
Range	4.2 to 10.0	2.7 to 4.1	1.2 to 2.6	1.2 to 10.0
Average	5.9	3.3	2.0	3.7
Months of work performed by:				
Men hired by month or year:				
With privileges	19	10	3	11
With board	4	5	3	4
With wage only	9	2	0	4
Men hired by day or hour	21	6	3	10
Operator	12	12	11	12
Other unpaid	5	5	3	4
Total months	70	40	23	45

-1942-

	Large farms	Middle-sized	Small farms	All farms
Farms	23	23	24	70
Man equivalent				
Range	3.8 to 11.4	2.5 to 3.7	1.1 to 2.5	1.1 to 11.4
Average	6.0	3.1	1.9	3.6
Months of work performed by:				
Men hired by month or year:				
With privileges	18	7	2	9
With board	2	2	1	2
With wage only	8	4	2	5
Men hired by day or hour	26	6	3	11
Operator	12	12	12	12
Other unpaid	6	6	3	5
Total months	72	37	23	44

Cost of Labor, 1940

79 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage.....	55
Value milk, wood, house, etc.....	22
Total.....	77
(high third, \$96; low third, \$58)	
Men boarding with farmer:	
Wage.....	42
Value of board.....	21
Total.....	63
(high third, \$71; low third, \$44)	
Men living off farm:	
Cash wage.....	60
(high third, \$70; low third, \$40)	
Hired by day or hour:	
Average of 26 cents per hour or \$60 per month (high third, 31 cents, or \$73; low third, 20 cents or \$47)	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$72 per month in cash and \$36 in privileges, or \$108 (high third, \$137; low third, \$79)	
Members of family other than operator:	
Average value \$67 (high third, \$101; low third, \$39)	
Average cost of all types of farm labor:	
Average of 32 cents per hour or \$78 per month (high third, \$94; low third, \$58)	

Cost of Labor, 1942

70 farms

Dollars per month

Hired by month or year:

Men with privileges:

Wage.....	81
Value milk, wood, house, etc.....	27
Total.....	108
(high third, \$112; low third, \$99)	

Men boarding with farmer:

Wage.....	54
Value of board.....	31
Total.....	85
(high third, \$82; low third, \$71)	

Men living off farm:

Cash wage.....	78
(high third, \$80; low third, \$61)	

Hired by day or hour:

Average of 41 cents per hour or \$96 per month, (high third, 42 cents or \$98; low third, 32 cents or \$75)

Farm operator:

His estimate of what he could get as superintendent of a similar farm, \$91 per month in cash and \$45 in privileges, or \$136 (high third, \$162; low third, \$114)

Members of family other than operator:

Average value \$90 (high third, \$110; low third, \$70)

Average cost of all types of farm labor:

Average of 43 cents per hour or \$106 per month (high third, \$111; low third, \$98)

Horses, 1940

190 horses on 65 farms

Average per horse:	Dollars
Costs:	
1909 pounds of grain, at \$1.46 per hundredweight.....	27.86
3.0 tons of hay at \$9.33 per ton.....	27.99
Pastures and fences.....	5.02
Other feed and bedding.....	3.95
Total feed and bedding.....	64.82
99 hours of man labor, at 30 cents per hour.....	29.89
Depreciation.....	18.80
Buildings.....	8.40
Interest on average value of \$114 per horse.....	7.23
Shoeing.....	3.60
Veterinarian and medicine.....	0.59
All other.....	3.53
Total other than feed, bedding, and labor.....	42.15
Total cost to keep a horse.....	136.86
Credits:	
8 tons of manure, at \$1.11 per ton.....	8.90
Colts, fair premiums, and the like.....	1.50
Total credits.....	10.40
Net cost of horse work.....	126.46
Harness cost.....	5.22
Cost for the year, horse and harness.....	131.68
<hr/>	
Hours of work per horse.....	676
Cost per hour, cents.....	19

Horses, 1942

147 horses on 53 farms

Average per horse:	Dollars
Costs	
1492 pounds of grain, at \$2.01 per hundredweight.....	30.03
3.0 tons of hay, at \$12.22 per ton.....	36.67
Pastures and fences.....	6.33
Other feed and bedding.....	3.37
Total feed and bedding.....	76.40
97 hours of man labor, at 39 cents per hour.....	37.78
Depreciation.....	11.04
Buildings.....	8.60
Interest on average value of \$126 per horse.....	6.36
Shoeing.....	3.12
Veterinarian and medicine.....	.82
All other.....	3.76
Total other than feed, bedding and labor.....	33.70
Total cost to keep a horse.....	147.88
Credits	
7.5 tons of manure, at \$1.05 per ton.....	7.91
Colts, fair premiums, and the like.....	0.95
Total credits.....	8.86
Net cost of horse work.....	139.02
Harness cost.....	5.86
Cost for the year, horse, and harness.....	144.88
Hours of work per horse.....	510
Cost per hour, cents.....	28

Tractors, 1940

91 tractors on 69 farms*

Average per tractor:	Dollars
745 gallons of fuel, at 10 cents per gallon.....	79.04
15 gallons of oil, at 60 cents per gallon.....	9.05
Grease and greasing.....	1.62
Farm labor.....	6.65
Insurance.....	1.11
Depreciation.....	75.73
Repairs.....	23.80
Interest on average value of \$547.....	26.84
Buildings.....	4.88
All other.....	4.80
Cost for the year.....	233.52

Hours of work per tractor.....	475
Cost per hour.....	0.49

*One farm had 4 tractors, 1 had 3 tractors, 17 had 2 tractors, and 50 had 1 tractor.

Trucks, 1940

81 trucks on 64 farms

Average per truck:	Dollars
475 gallons of fuel, at 14 cents per gallon.....	68.11
13 gallons of oil, at 56 cents per gallon.....	7.22
Grease and greasing.....	1.91
Farm labor.....	6.79
License.....	25.40
Insurance.....	19.69
Depreciation.....	54.63
Repairs.....	35.25
Tires.....	11.17
Interest on average value of \$287.....	14.12
Buildings.....	7.62
All other.....	2.15
Cost for the year.....	254.06

Distance driven per truck, miles.....	5,154
Cost per mile, cents.....	5.5

Tractors, 1942

94 tractors on 63 farms*

Average per tractor:	Dollars
742 gallons of fuel, at 14 cents per gallon.....	102.73
16 gallons of oil, at 66 cents per gallon.....	10.49
Grease and greasing.....	2.62
Farm labor.....	10.77
Insurance.....	1.13
Depreciation.....	56.36
Repairs.....	32.88
Interest on average value of \$609.....	29.68
Buildings.....	5.21
All other.....	8.24
Cost for the year.....	260.11

Hours of work per tractor.....	502
Cost per hour, dollars.....	0.52

*One farm had 4 tractors, 3 had 3 tractors, 22 had 2 tractors, and 37 had 1 tractor.

Trucks, 1942

78 trucks on 53 farms

Average per truck:	Dollars
392 gallons of fuel, at 18 cents per gallon.....	68.87
7 gallons of oil, at 73 cents per gallon.....	5.11
Grease and greasing.....	1.77
Farm labor.....	8.18
License.....	23.57
Insurance.....	20.96
Depreciation.....	27.11
Repairs.....	50.55
Tires.....	13.06
Interest on average value of \$283.....	13.90
Buildings.....	8.16
All other.....	5.88
Cost for year.....	247.72

Distance driven per truck, miles.....	4,035
Cost per mile, cents.....	6.7

Dairy Cows, 1940

1224 cows on 52 farms

Average per cow:	Dollars
Costs:	
2578 pounds of grain at \$31.58 per ton.....	40.71
2.3 tons of hay, at \$10.25 per ton.....	23.57
Other dry feed.....	0.21
4.3 tons of silage, at \$4.80 per ton.....	20.62
Other succulent feed.....	0.51
Bedding.....	1.98
Pasturo.....	6.16
Fences.....	1.84
Total feed and bedding.....	95.60
135 hours of labor, at 30 cents per hour.....	39.90
Horse work, automobile, truck, tractor.....	2.74
Dairy equipment.....	4.37
Depreciation on animal.....	8.86
Interest on \$112, value of cow.....	5.64
Buildings.....	5.15
Breeding costs.....	2.84
Veterinarian, medicine, disinfectants.....	1.52
Hired milk-hauling.....	8.29
Cow-testing association dues.....	1.40
Insurance.....	0.35
Registration and transfer fees.....	0.23
Ice.....	0.13
Light, water, power.....	2.60
Strainer cloths and other supplies.....	0.72
All other.....	2.76
Total other than feed, bedding and labor.....	47.60
Total cost.....	183.10
Returns:	
7793 pounds of milk, sold at \$2.09 per hundredweight.....	162.76
563 pounds of milk used on farm at \$1.79 per hundredweight.....	10.06
Calves.....	8.93
8.6 tons of manure at \$1.00 per ton.....	8.57
Other returns.....	0.08
Total returns.....	190.40
Gain.....	7.30
Cost of producing 100 pounds of milk, dollars.....	1.98
Value per 100 pounds of milk, dollars.....	2.07
Return per hour of labor, dollars.....	0.35

Dairy Cows, 1942

926 cows on 42 farms

Average per cow:	Dollars
Costs:	
2748 pounds of grain, at \$12.74 per ton.....	58.73
2.5 tons of hay, at \$12.61 per ton.....	31.53
Other dry feed.....	0.20
4.2 tons of silage, at \$4.59 per ton.....	19.28
Other succulent feed.....	0.80
Bedding.....	2.37
Pasture.....	8.10
Fences.....	2.00
Total feed and bedding.....	123.01
125 hours of labor, at 39 cents per hour.....	48.55
Horse work, automobile, truck, tractor.....	3.00
Dairy equipment.....	5.28
Depreciation on animal.....	-- --
Interest on \$126, value of cow.....	6.45
Buildings.....	6.22
Breeding costs.....	4.35
Veterinarian, medicine, disinfectants.....	2.22
Hired milk-hauling.....	9.32
Cow-testing association dues.....	1.33
Insurance.....	0.39
Registration and transfer fees.....	0.49
Ice.....	0.08
Light, water, power.....	2.98
Strainer cloths and other supplies.....	0.85
All other.....	3.34
Total other than food, bedding, and labor.....	46.30
Total cost.....	217.86
Returns:	
8080 pounds of milk sold at \$2.82 per hundredweight.....	228.56
439 pounds of milk used on farm at \$2.75 per hundredweight.....	13.46
Calves.....	13.08
8.7 tons of manure at \$1.01 per ton.....	8.66
Appreciation.....	8.76
Total returns.....	272.52
Gain.....	54.66
Cost of producing 100 pounds of milk, dollars.....	2.19
Value per 100 pounds of milk, dollars.....	2.82
Return per hour of labor, dollars.....	.82

Heifers, 1940

341 mature-heifer equivalents on 51 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth.....	17.83
645 pounds of whole milk at \$1.89 per hundredweight.....	12.16
263 pounds of skimmilk, at 47 cents per hundredweight.....	1.24
2.3 pounds of dry skimmilk, at \$4.78 per hundredweight.....	0.11
1370 pounds of grain, at \$1.61 per hundredweight.....	22.05
2.6 tons of hay, at \$10.03 per ton.....	26.08
2.2 tons of silage, at \$4.59 per ton.....	10.10
Other feed.....	0.79
Pasture and fences.....	9.52
Bedding.....	2.73
Total feed and bedding.....	84.78
65 hours of labor, at 31 cents per hour.....	19.92
Horse work and equipment.....	1.09
Buildings.....	6.72
Breeding fees.....	3.20
Veterinarian and medicine.....	0.41
Insurance.....	0.64
Registration and transfer fees.....	0.62
Lights, water.....	1.15
Interest.....	6.21
All other.....	0.83
Total other than calf, feed, bedding and labor.....	20.87
Total cost.....	143.40
By-products:	
9.9 tons of manure, at \$1.00 per ton.....	9.90
Other returns.....	-----
Total by-products.....	9.90
Net cost of raising a heifer to 27.5 months of age.....	133.50

*There were a total of 1187 heifers of all ages on these farms for a part or all of the year. They were fed a total of 9386 heifer-months, which divided by 27.5 equals 341 mature-heifer equivalents.

Heifers, 1942

273 mature-heifer equivalents on 42 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth.....	20.93
609 pounds of whole milk, at \$2.63 per hundredweight.....	16.00
38 pounds of skimmilk, at 61 cents per hundredweight.....	0.23
0.6 pound of dry skimmilk, at 10 cents per pound.....	0.06
1339 pounds of grain, at \$2.25 per hundredweight.....	30.10
2.8 tons of hay, at \$12.36 per ton.....	34.62
2.5 tons of silage, at \$4.30 per ton.....	10.76
Other feed.....	1.00
Pasture and fences.....	10.89
Bedding.....	2.86
Total feed and bedding.....	106.52
63 hours of labor, at 39 cents per hour.....	24.67
Horse hours and equipment.....	1.68
Buildings.....	8.86
Breeding fees.....	3.95
Veterinarian and medicine.....	0.37
Insurance.....	0.34
Registration and transfer fees.....	0.41
Lights, water.....	1.60
Interest.....	8.08
All other.....	0.81
Total other than calf, feed, bedding and labor.....	26.10
Total cost.....	178.22
By-products:	
9.5 tons of manure, at \$1.00 per ton.....	9.48
Other returns.....	----
Total by-products.....	9.48
Net cost of raising a heifer to 27.5 months of age.....	168.74

*There were a total of 1005 heifers of all ages on these farms for a part or all of the year. They were fed a total of 7500 heifer-months, which divided by 27.5 equals 273 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1940

59 bulls on 49 farms

Average per bull:	Dollars	Per cent of total
Costs:		
737 pounds of grain, at \$32.53 per ton.....	11.99	13.1
2.8 tons of hay, at \$9.37 per ton.....	26.23	28.8
1.2 tons of silage, at \$4.43 per ton.....	5.32	5.8
Other feed and bedding.....	2.35	2.6
Pasture and fences.....	1.23	1.4
Total feed and bedding.....	47.12	51.7
83 hours labor, at 30 cents per hour.....	24.52	27.0
Interest on \$151.....	7.54	8.3
Buildings.....	7.26	8.0
All other.....	4.59	5.0
Total cost.....	91.03	100.0
Credits:		
9.5 tons of manure, at \$1.00 per ton.....	9.46	10.4
Appreciation.....	9.61	10.6
Total credits other than service fees...	19.07	21.0
Service fees from neighbors, 0.4 at \$3.22.....	1.29	1.4
Services charged to cows, 19.2 at \$2.70.....	51.81	56.9
Services charged to heifers, 6.4 at \$2.95.....	18.86	20.7
Total service credits.....	71.96	79.0
Total credits.....	91.03	100.0

Cost of Keeping Dairy Bulls, 1942

42 bulls on 32 farms

Average per bull:	Dollars	Per cent of total
Costs:		
622 pounds of grain, at \$45.78 per ton.....	14.24	11.7
2.7 tons of hay, at \$13.14 per ton.....	35.47	29.3
1.1 tons of silage, at \$4.40 per ton.....	4.84	4.0
Other feed and bedding.....	4.47	3.7
Pasture and fences.....	2.40	2.0
Total feed and bedding.....	61.42	50.7
84 hours of labor, at 39 cents per hour.....	32.79	27.1
Interest on \$186.....	9.29	7.7
Buildings.....	11.82	9.8
All else.....	5.84	4.7
Total other than feed, bedding, and labor	26.95	22.2
Total cost.....	121.16	100.0
Credits:		
7.3 tons of manure, at \$1.00 per ton.....	7.34	6.1
Appreciation.....	15.30	12.6
Total credits other than service fees....	22.64	18.7
Service fees from neighbors, 1.0 at \$3.08.....	3.08	2.5
Services charged to cows, 17.4 at \$4.07.....	70.67	58.3
Services charged to heifers, 5.8 at \$4.25.....	24.77	20.5
Total service credits.....	98.52	81.3
Total credits.....	121.16	100.0

Hens, 1940

32,733 birds on 43 farms

Average per bird:	Dollars
Costs:	
53 pounds of grain, at \$1.57 per hundredweight.....	0.83
40 pounds of mash, at \$2.15 per hundredweight.....	0.86
Grit and shell.....	0.03
Other feed.....	0.02
Total feed.....	1.74
1.8 hours of labor, at 31 cents per hour.....	0.56
Depreciation.....	0.64
Interest.....	0.05
Power and equipment.....	0.08
Buildings.....	0.18
Litter.....	0.03
Electricity.....	0.03
Containers.....	0.03
All other.....	0.09
Total other than feed and labor.....	1.13
Total cost.....	3.43
Returns:	
155 eggs, per hen, at 25 cents per dozen.....	3.21
105 pounds of manure, at \$1.71 per ton.....	0.09
Total returns.....	3.30
Gain.....	-0.13
<hr/>	
Cost of producing a dozen eggs.....	0.26
Value per dozen eggs.....	0.25
Return per hour of labor.....	0.24

Hens, 1942

33,653 birds on 36 farms

Average per bird:	Dollars
Costs:	
57 pounds of grain, at \$1.91 per hundredweight.....	1.09
46 pounds of mash, at \$2.78 per hundredweight.....	1.28
Grit and shell.....	0.03
Other feed.....	0.01
Total feed.....	2.41
1.6 hours of labor, at 41 cents per hour.....	0.65
Depreciation.....	0.30
Interest.....	0.06
Power and equipment.....	0.09
Buildings.....	0.19
Litter.....	0.04
Electricity.....	0.03
Containers.....	0.07
All other.....	0.08
Total other than feed and labor.....	0.86
Total cost.....	3.92
Returns:	
166 eggs per hen, at 38 cents per dozen.....	5.22
78 pounds of manure, at \$2.05 per ton.....	0.08
Total returns.....	5.30
Gain.....	1.38
Cost of producing a dozen eggs.....	
Value per dozen aggs.....	0.38
Return per hour of labor.....	1.25

Raising Chicks, 1940

68,958 chicks started on 41 farms

Average per 100 chicks started:	Dollars
Cost:	
100 chicks started at 16 cents per chick.....	15.87
856 pounds of mash, at \$2.21 per hundredweight.....	18.91
681 pounds of grain, at \$1.60 per hundredweight.....	10.92
Other feed.....	0.15
Total feed.....	29.98
29 hours of labor, at 31 cents per hour.....	9.11
Horse, automobile, truck.....	0.70
Poultry equipment.....	2.89
Litter.....	0.80
Interest.....	1.08
Fuel or heat.....	2.07
Medicine and disinfectants.....	0.19
Range and fences.....	0.34
Buildings.....	0.89
All other.....	0.97
Cost other than chicks, feed, and labor.....	9.93
Total cost.....	64.89
Returns:	
30.7 meat birds sold or eaten, at 35 cents per bird.....	10.62
45.0 pullets for laying flock, at \$1.03 per bird.....	46.46
1.4 breeding cockerels at \$1.88 per bird.....	2.63
22.9 birds died	
Total value of birds.....	59.71
261 pounds of manure, at \$1.92 per ton.....	0.25
Eggs laid on range.....	2.34
Returns other than birds.....	2.59
Total returns.....	62.30
Gain.....	-2.59
<hr/>	
Cost of raising a bird to maturity, dollars.....	1.14
Value of mature bird.....	1.09
Return per hour of labor.....	0.23

Raising Chicks, 1942

80,898 chicks started on 33 farms

Average per 100 chicks started: Dollars

Costs:

100 chicks started at 19 cents per chick.....	19.21
821 pounds of mash, at \$2.90 per hundredweight.....	23.81
674 pounds of grain, at \$1.93 per hundredweight.....	12.96
Other feed.....	0.37

Total feed.....	37.14
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25 hours of labor, at 39 cents per hour.....	9.67
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Horse, automobile, truck.....	0.77
Poultry equipment.....	2.26
Litter.....	0.51
Interest.....	1.12
Fuel or heat.....	1.59
Medicine and disinfectants.....	0.11
Range and fences.....	0.27
Buildings.....	1.00
All other.....	0.54

Cost other than chicks, feed, and labor.....	8.17
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Total cost.....	74.19
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Returns:

30.8 meat birds sold or eaten, at 61 cents per bird.....	18.77
51.5 pullets for laying flock, at \$1.06 per bird.....	54.67
1.4 breeding cockerels, at \$1.55 per bird.....	2.17
16.3 birds died	

Total value of birds.....	75.61
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499 pounds of manure, at \$1.80 per ton.....	0.45
Eggs laid on range.....	2.48

Returns other than birds.....	2.93
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Total returns.....	78.54
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Gain.....	4.35
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Cost of raising a bird to maturity.....	1.18
Value of mature bird.....	1.28
Return per hour of labor.....	0.57

Incubation, 1940

130,799 chicks hatched on 9 farms

Average per 100 chicks hatched:	Dollars
Costs:	
160 eggs at 3.6 cents per egg.....	5.77
1.9 hours of labor, at 31 cents per hour.....	0.58
Fuel for incubator.....	0.39
Other cost of incubator.....	0.80
Chick boxes.....	0.08
Buildings.....	0.13
Automobiles and truck.....	0.14
All other.....	0.72
Total other than eggs and labor.....	2.26
Total cost.....	8.61
Returns:	
71.6 chicks sold, at 13.0 cents per bird.....	9.19
20.5 chicks for own brooders, at 14.6 cents per bird.....	3.00
7.8 sexed cockerel chicks killed	
Custom hatching.....	0.03
Infertile eggs.....	0.23
Total returns.....	12.45
Gain.....	3.84
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Per cent hatch.....	62
Return per hour of labor, dollars.....	2.38

Incubation, 1942

161,705 chicks hatched on 7 farms

Average per 100 chicks hatched: Dollars

Costs:

141 eggs, at 4.4 cents per egg.....	6.20
1.9 hours of labor, at 39 cents per hour.....	0.74
Fuel for incubator.....	0.48
Other cost of incubator.....	0.40
Chick boxes.....	0.10
Buildings.....	0.10
Automobile and truck.....	0.33
All other.....	0.37
Sexing.....	0.38
Total other than eggs and labor.....	2.16
Total cost.....	9.10

Returns:

64.8 chicks sold, at 15.1 cents per bird.....	9.79
22.8 chicks for own brooders, at 16.4 cents per bird.....	3.74
12.2 sexed cockerel chicks killed	
Custom hatching.....	0.01
0.2 turkeys hatched at 40 cents per turkey.....	0.08
Total returns.....	13.62

Gains..... 4.52

Per cent hatch.....	71
Return per hour of labor, dollars.....	2.79

Sheep, 1940

686 sheep on 10 farms

Average per head:	Dollars
Costs:	
163 pounds of grain, at \$1.19 per hundredweight.....	1.94
516 pounds of dry roughage, at \$9.96 per ton.....	2.57
222 pounds of silage, at \$2.43 per ton.....	0.27
Pasture and fences.....	1.09
Other feed and bedding.....	0.19
Total feed and bedding.....	6.06
4.5 hours of labor, at 32 cents per hour.....	1.42
Decrease in inventory.....	----
Buildings.....	0.65
Equipment.....	0.08
Shearing.....	0.15
Interest.....	0.56
All other.....	0.41
Total other than feed, bedding and labor.....	1.85
Total cost.....	9.33
Returns:	
Animals sold and used.....	5.41
Wool sold at 33 cents per pound.....	2.23
1,180 pounds of manure, at \$2.05 per ton.....	1.21
Other returns.....	0.02
Increase in inventory.....	1.66
Total returns.....	10.53
Gain.....	1.20
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Wool per sheep clipped, pounds.....	7.8
Lamb crop, per cent.....	98
Return per hour of labor, dollars.....	0.59

Sheep, 1942

562 sheep on 7 farms

Average per head:	Dollars
Costs:	
108 pounds of grain, at \$1.25 per hundredweight.....	1.35
438 pounds of dry roughage, at \$11.46 per ton.....	2.51
71 pounds of silage, at \$1.98 per ton.....	0.07
Pasture and fences.....	1.16
Other feed and bedding.....	0.09
Total feed and bedding.....	5.18
4.3 hours of labor, at 42 cents per hour.....	1.81
Decrease in inventory.....	0.92
Buildings.....	0.69
Equipment.....	0.30
Shearing.....	0.20
Interest.....	0.59
All other.....	0.65
Total other than feed, bedding, and labor.....	3.35
Total cost.....	10.34
Returns:	
Animals sold and used.....	8.22
Wool sold at 45 cents per pound.....	3.75
1,502 pounds of manure, at \$1.70 per ton.....	1.27
Other returns.....	0.01
Total returns.....	13.25
Gain.....	2.91
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Wool per sheep clipped, pounds.....	8.1
Lamb crop, per cent.....	94
Return per hour of labor, dollars.....	1.10

Feeder Lambs, 1940

4,606 lambs bought on 7 farms

Average per lamb bought:	Dollars
Costs:	
1 lamb weighing 57 pounds, at 8.9 cents per pound.....	5.05
173 pounds of grain, at \$26.13 per ton.....	2.26
152 pounds of dry roughage, at \$6.97 per ton.....	0.53
163 pounds of succulent feed, at \$1.60 per ton.....	0.13
Bedding.....	0.06
Total feed and bedding.....	2.98
1.5 hours of labor, at 30 cents per hour.....	0.45
Equipment.....	0.20
Interest.....	0.10
Buildings.....	0.16
Shearing.....	0.01
All other.....	0.06
Total other than lamb, feed, bedding and labor.....	0.53
Total cost.....	9.01
Returns:	
0.97 lamb weighing 87 pounds per lamb sold at 10.2 cents per pound.....	8.87
0.03 lamb died.....	---
Wool sold at 30 cents per pound.....	0.22
Pelts.....	0.02
351 pounds of manure, at \$2.34 per ton.....	0.41
Total returns.....	9.52
Gain.....	0.51
Increase in weight per lamb, pounds..... 30	
Return per hour of labor, dollars..... 0.65	
Average number of days fed..... 144	

Feeder Lambs, 1942

5,206 lambs bought on 8 farms

Average per lamb bought:	Dollars
Costs:	
1 lamb weighing 56 pounds, at 13.8 cents per pound.....	7.75
180 pounds of grain, at \$37.11 per ton.....	3.34
181 pounds of dry roughage, at \$11.05 per ton.....	1.00
137 pounds of succulent feed, at \$2.48 per ton.....	0.17
Bedding and other feed.....	0.08
Total feed and bedding.....	4.59
1.3 hours of labor, at 44 cents per hour.....	0.57
Equipment.....	0.16
Interest.....	0.15
Buildings.....	0.18
Shearing.....	0.12
All other.....	0.09
Total other than lamb, feed, bedding, and labor.....	0.70
Total cost.....	13.61
Returns:	
0.96 lamb weighing 84 pounds per lamb sold at 15.0 cents per pound.....	12.59
0.04 lamb died.....	-----
Wool sold at 36 cents per pound.....	0.97
Pelts.....	0.02
390 pounds of manure, at \$2.04 per ton.....	0.40
Total returns.....	13.98
Gain.....	0.37
Increase in weight per lamb, pounds..... 28	
Return per hour of labor, dollars.....	0.74
Average number of days fed.....	155

640 acres on 29 farms

Average per acre :	Dollars
Growing:	
Land.....	4.78
2.1 tons of manure, at \$1.91 per ton.....	4.01
737 pounds of fertilizer, at \$4.75 per ton.....	16.49
Cover crop.....	1.72
21.2 bushels of seed, at 92 cents per bushel.....	19.58
Spray and dust materials.....	4.52
25.0 hours of labor, at 31 cents per hour.....	7.82
8.3 hours of horse work, at 20 cents per hour.....	1.66
7.0 hours of tractor work, at 47 cents per hour.....	3.30
Other equipment.....	6.07
Interest.....	0.75
All other.....	1.16
Total growing.....	71.86
Harvesting.....	19.01
Storing and selling.....	15.53
Total cost per acre.....	106.40
Returns per acre.....	99.77
Gains per acre.....	-6.63

Average per bushel:	
Growing.....	32.3
Harvesting:	
11.9 minutes of labor.....	6.0
0.6 minute of horse work.....	0.2
0.6 minute of tractor work.....	0.5
Automobile and truck.....	0.4
Other equipment.....	1.3
All other.....	0.2
Total harvesting.....	8.6
Storing and selling:	
5.0 minutes of labor.....	2.8
Equipment.....	0.6
Buildings.....	1.9
Interest.....	0.3
Containers, cartage, storage, commission.....	0.3
All other.....	1.1
Total storing and selling.....	7.0
Total cost per bushel.....	47.9
Returns per bushel.....	44.9
Gain per bushel.....	-3.0
Yield per acre, bushels.....	222
Returns per hour of labor, dollars.....	0.24

575 acres on 21 farms

Average per acre: Dollars

Growing:

Land.....	4.95
1.6 tons of manure, at \$2.12 per ton.....	3.39
965 pounds of fertilizer at \$22.10 per ton.....	21.28
Cover crop.....	2.18
21.7 bushels of seed, at 87 cents per bushel.....	18.95
Spray and dust materials.....	9.51
26.2 hours of labor, at 43 cents per hour.....	11.23
4.5 hours of horse work, at 29 cents per hour.....	1.31
8.6 hours of tractor work, at 52 cents per hour.....	4.44
Other equipment.....	7.75
Interest.....	0.90
All other.....	1.05
 Total growing.....	 86.94

Harvesting.....	29.96
Storing and selling.....	22.84

Total cost per acre.....	139.74
Returns per acre.....	249.60
 Gains per acre.....	 109.86

Average per bushel:

Growing.....	31.0
Harvesting:	
10.8 minutes of labor.....	8.1
0.4 minutes of horse work.....	0.2
0.6 minutes of tractor work.....	0.5
Automobile and truck.....	0.5
Other equipment.....	1.2
All other.....	0.2
 Total harvesting.....	 10.7

Storing and selling:

3.9 minutes of labor.....	2.9
Equipment.....	1.1
Buildings.....	1.4
Interest.....	0.6
All other.....	2.2
 Total storing and selling.....	 8.2

Total cost per bushel.....	49.9
Returns per bushel.....	89.1
Gain per bushel.....	39.2
Yield per acre, bushels.....	280
Return per hour of labor, dollars.....	1.60

240 acres on 18 farms

Average per acre:	Dollars
Growing:	
Land.....	3.88
3.1 tons of manure, at \$2.20 per ton.....	6.82
453 pounds of fertilizer, at \$39.82 per ton.....	9.02
Cover crop.....	0.68
Seeds and plants.....	3.62
Spray and dust materials.....	1.73
46.2 hours of labor, at 29 cents per hour.....	13.58
12.2 hours of horse work, at 22 cents per hour.....	2.72
7.1 hours of tractor work, at 47 cents per hour.....	3.32
Other equipment.....	2.56
Interest.....	0.45
All other.....	1.83
Total growing.....	50.21
Net growing cost (value of plants sold deducted).....	50.19
Harvesting.....	12.05
Storing and selling.....	12.79
Total cost per acre.....	75.03
Returns per acre.....	59.72
Gain per acre.....	-15.31
Average per ton:	
Growing.....	4.72
Harvesting:	
3.3 hours of labor.....	0.95
0.3 hour of horse work.....	0.05
Automobile, tractor, truck.....	0.08
All other.....	0.06
Total harvesting.....	1.14
Storing and selling:	
1.1 hours of labor.....	0.32
Automobile and truck.....	0.22
Buildings.....	0.04
Containers.....	0.22
Commission, cartage, and the like.....	0.11
All other.....	0.28
Total storing and selling.....	1.19
Total cost per ton.....	7.05
Net cost per ton (value of other credits deducted).....	7.05
Returns per ton.....	5.61
Gain per ton.....	-1.44
Yield per acre, tons.....	10.6
Return per hour of labor, dollars.....	0.13

Cabbage, 1942

162 acres on 15 farms

Average per acre:	Dollars
Growing:	
Land.....	4.30
3.0 tons of manure, at \$2.43 per ton.....	7.29
788 pounds of fertilizer, at \$35.89 per ton.....	14.14
Seeds and plants.....	4.23
Spray and dust materials.....	1.07
43.9 hours of labor, at 43 cents per hour.....	18.97
11.0 hours of horse work, at 27 cents per hour.....	3.00
7.3 hours of tractor work, at 51 cents per hour.....	3.75
Other equipment.....	4.41
Interest.....	0.59
All other.....	3.43
Total growing.....	65.18
Net growing cost (value of plants sold deducted).....	64.85
Harvesting.....	19.56
Storing and selling.....	19.14
Total cost per acre.....	103.55
Returns per acre.....	138.54
Gain per acre.....	34.99
Average per ton:	
Growing.....	5.50
Harvesting:	
3.1 hours of labor.....	1.37
0.5 hour of horse work.....	0.13
Automobile, tractor, truck.....	0.10
All other.....	0.05
Total harvesting.....	1.65
Storing and selling:	
1.9 hours of labor.....	0.83
Automobile and truck.....	0.13
Buildings.....	0.05
Interest.....	0.07
All other.....	0.54
Total storing and selling.....	1.62
Total cost per ton.....	8.77
Net cost per ton (value of other credits deducted).....	8.74
Returns per ton.....	11.69
Gain per ton.....	2.95
Yield per acre tons.....	11.8
Return per hour of labor, dollars.....	0.77

Canning-factory Tomatoes, 1940

97 acres on 9 farms

Average per acre:	Dollars
Growing:	
Land.....	3.70
3.2 tons of manure, at \$2.52 per ton.....	8.07
998 pounds of fertilizer, at \$28.92 per ton.....	14.43
Cover crop.....	0.41
2830 plants, at \$5.98 per thousand.....	16.93
31.5 hours of labor, at 28 cents per hour.....	8.95
13.8 hours of horse work, at 17 cents per hour.....	2.39
6.0 hours of tractor work, at 51 cents per hour.....	3.07
Other equipment.....	2.86
Interest.....	0.83
All other.....	2.11
Total growing.....	63.75
Harvesting.....	25.64
Selling.....	2.49
Total cost per acre.....	91.88
Returns per acre.....	71.48
Gain per acre.....	-20.40
Average per ton:	
Growing.....	10.22
Harvesting:	
13.7 hours of labor.....	3.81
Automobile and truck.....	0.23
Other equipment.....	0.04
All other.....	0.03
Total harvesting.....	4.11
Selling:	
Interest.....	0.09
All other.....	0.31
Total selling.....	0.40
Total cost per ton.....	14.73
Returns per ton.....	11.46
Gain per ton.....	-3.27
Yield per acre, tons.....	6.2
Return per hour of labor, dollars.....	0.11

Canning-Factory Tomatoes, 1942

107 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land.....	3.92
3.9 tons of manure, at \$2.77 per ton.....	10.80
1000 pounds of fertilizer, at \$15.32 per ton.....	15.66
Cover crop.....	0.31
2770 plants, at \$7.03 per thousand.....	19.47
37.6 hours of labor, at 43 cents per hour.....	16.18
14.8 hours of horse work, at 29 cents per hour.....	4.22
7.0 hours of tractor work, at 52 cents per hour.....	3.66
Other equipment.....	4.03
Interest.....	1.40
All other.....	3.21
Total growing:.....	82.86
Harvesting.....	62.12
Selling.....	4.82
Total cost per acre.....	149.80
Returns per acre.....	197.35
Gains per acre.....	47.55

Average per ton:	
Growing.....	8.16
Harvesting:	
11.8 hours of labor.....	5.63
Automobile and truck.....	0.35
Other equipment.....	0.01
All other.....	0.12
Total harvesting.....	6.11
Selling:	
Interest.....	0.09
All other.....	0.12
0.6 hour man labor.....	0.26
Total selling.....	0.47
Total cost per ton.....	14.74
Returns per ton.....	19.42
Gain per ton.....	4.68
Yield per acre, tons.....	10.2
Return per hour of labor, dollars.....	0.75

Canning-Factory Peas, 1940

121 acres on 11 farms

Average per acre:	Dollars
Growing:	
Land.....	4.02
4.1 bushels of seed, at \$4.03 per bushel.....	16.54
236 pounds of fertilizer, at \$21.69 per ton.....	2.56
1.3 tons of manure, at \$2.02 per ton.....	2.63
6.6 hours of labor, at 31 cents per hour.....	2.04
3.8 hours of horse work, at 23 cents per hour.....	0.88
3.9 hours of tractor work, at 39 cents per hour.....	1.51
Other equipment.....	1.45
All other.....	0.68
Total growing.....	32.31
Harvesting.....	6.78
Selling.....	1.12
Total cost per acre.....	40.21
Returns per acre.....	56.54
Gain per acre.....	16.33

Average per ton:	Dollars
Growing.....	27.73
Harvesting:	
9.7 hours of labor.....	3.18
1.4 hours of horse work.....	0.28
0.4 hour of tractor work.....	0.17
Automobile and truck.....	1.14
Other equipment.....	0.34
All other.....	0.41
Total harvesting.....	5.82
Selling:	
Interest.....	0.30
All other.....	0.66
Total selling.....	0.96
Total cost per ton.....	34.51
Net cost per ton (pea silage deducted).....	34.36
Returns per ton.....	48.38
Gain per ton.....	14.02
Yield per acre, tons.....	1.2
Return per hour of labor, dollars.....	1.23

Canning-Factory Peas, 1942

120 acres on 11 farms

Average per acre:	Dollars
Growing:	
Land.....	3.98
4.3 bushels of seed, at \$4.58 per bushel.....	19.70
285 pounds of fertilizer, at \$33.18 per ton.....	4.73
1.3 tons of manure, at \$2.24 per ton.....	2.91
5.7 hours of labor, at 44 cents per hour.....	2.49
2.7 hours of horse work at 27 cents per hour.....	0.74
4.2 hours of tractor work, at 41 cents per hour.....	1.74
Other equipment.....	1.28
All other.....	0.94
Total growing.....	38.51
Harvesting.....	11.44
Selling.....	0.52
Total cost per acre.....	50.47
Returns per acre.....	79.46
Gain per acre.....	28.99

Average per ton:	
Growing.....	35.07
Harvesting:	
12.0 hours of labor.....	5.12
2.2 hours of horse work.....	0.74
0.6 hour of tractor work.....	0.26
Automobile and truck.....	2.54
Other equipment.....	1.51
All other.....	0.25
Total harvesting.....	10.42
Selling:	
Interest.....	0.39
All other.....	0.08
Total selling.....	0.47
Total cost per ton.....	45.96
Net cost per ton (pea silage deducted).....	45.85
Returns per ton.....	72.25
Gain per ton.....	26.40

Yield per acre, tons.....	1.1
Return per hour of labor, dollars.....	1.97

Dry Beans, 1940

211 acres on 13 farms

Average per acre: Dollars

Growing:

Land.....	3.48
1.3 tons of manure, at \$1.93 per ton.....	2.51
140 pounds of fertilizer, at \$30.86 per ton.....	2.16
1.0 bushels of seed, at \$3.64 per bushel.....	3.64
13.5 hours of labor, at 32 cents per hour.....	4.32
8.7 hours of horse work, at 25 cents per hour.....	2.18
4.4 hours of tractor work, at 51 cents per hour.....	2.26
Other equipment.....	1.90
Interest.....	0.16
All other.....	0.28
 Total growing.....	 22.89
Harvesting.....	6.20
Storing and selling.....	0.76
 Total cost per acre.....	 29.85
Returns per acre.....	16.40
 Gain per acre.....	 -13.45

Average per bushel:

Growing.....	3.00
Harvesting:	
1.4 hours of labor.....	0.47
0.4 hour of horse work.....	0.10
Equipment.....	0.17
Threshing.....	0.07
 Total harvesting.....	 0.81
Storing and selling.....	0.10
 Total cost per bushel.....	 3.91
Net cost per bushel (straw deducted).....	3.81
Returns per bushel.....	2.04
 Gain per bushel.....	 -1.77

Yield per acre, bushels.....	8
Return per hour of labor, dollars.....	-0.22

Dry Beans, 1942

135 acres on 8 farms

Average per acre: Dollars

Growing:

Land.....	3.59
1.2 tons of manure, at \$1.86 per ton.....	2.23
216 pounds of fertilizer, at \$29.44 per ton.....	3.18
1.1 bushels of seed, at \$4.25 per bushel.....	4.68
13.4 hours of labor, at 42 cents per hour.....	5.69
6.3 hours of horse work, at 23 cents per hour.....	1.43
6.0 hours of tractor work, at 47 cents per hour.....	2.80
Other equipment.....	1.66
Interest.....	0.20
All other.....	1.24

Total growing..... 26.70

Harvesting..... 9.14
 Storing and selling..... 0.72

Total cost per acre..... 36.56
 Returns per acre..... 49.67

Gain per acre..... 13.11

Average per bushel:

Growing.....	1.48
Harvesting:	
0.6 hour of labor.....	0.26
0.2 hour of horse work.....	0.04
Equipment.....	0.09
Threshing.....	0.12

Total harvesting..... 0.51

Storing and selling..... 0.04

Total cost per bushel..... 2.03
 Net cost per bushel (straw deducted)..... 1.96
 Returns per bushel..... 2.69

Gain per bushel..... 0.73

Yield per acre, bushels..... 18
 Return per hour of labor, dollars..... 0.95

940 acres on 23 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	17.00
0.3 ton of manure, at \$2.10 per ton.....	0.63
78 pounds of nitrogenous fertilizer, at \$36.92 per ton.....	1.44
Other fertilizer.....	0.69
Cover crop.....	0.01
Spray and dust materials.....	9.86
30.5 hours of labor, at 36 cents per hour.....	11.02
4.6 hours of horse work, at 15 cents per hour.....	0.68
4.1 hours of tractor work, at 53 cents per hour.....	2.19
Other equipment.....	4.49
Interest.....	0.82
All other.....	3.74
 Total growing.....	 52.57
Harvesting.....	18.69
Storing and selling.....	33.63
Total cost per acre.....	104.89
Returns per acre.....	103.26
Gain per acre.....	-1.63

Average per bushel:	
Growing.....	0.42
Harvesting:	
19 minutes of labor.....	0.12
Automobile and truck.....	0.01
Other equipment.....	0.01
Other.....	0.01
 Total harvesting.....	 0.15
Storing and selling:	
Packages.....	0.11
Commission, hired packing, storage, transportation.....	0.06
Labor.....	0.05
Equipment.....	0.01
Buildings.....	0.01
All other.....	0.03
 Total storing and selling.....	 0.27
Total cost per bushel.....	0.84
Cost per bushel (cidars, driers, wood, pasture deducted).....	0.82
Net cost* per bushel.....	0.65
Total returns per bushel.....	0.81
Net returns* per bushel.....	0.64
Gain per bushel.....	-0.01
Yield per acre, bushels.....	126
Return per hour of labor, dollars.....	0.35

* Net cost is the cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

836 acres on 18 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	15.81
0.2 ton of manure, at \$2.35 per ton.....	0.47
102 pounds of nitrogenous fertilizer, at \$40.78 per ton.....	2.08
Other fertilizer.....	1.22
Spray and dust materials.....	10.93
34.4 hours of labor, at 50 cents per hour.....	17.06
3.0 hours of horse work, at 20 cents per hour.....	0.61
4.2 hours of tractor work, at 62 cents per hour.....	2.60
Other equipment.....	5.76
Interest.....	1.08
All other.....	6.98
 Total growing.....	 64.60
Harvesting.....	31.68
Storing and selling.....	66.43
Total cost per acre.....	162.71
Returns per acre.....	234.07
Gain per acre.....	71.36

Average per bushel:	
Growing.....	0.30
Harvesting:	
17 minutes of labor.....	0.13
Automobile and truck.....	0.01
Other equipment.....	0.01
Other.....	0.01
 Total harvesting.....	 0.16
Storing and selling:	
Packages.....	0.10
Commission, hired packing, storage, transportation.....	0.12
Labor.....	0.06
Equipment.....	0.01
Buildings.....	0.01
All other.....	0.01
 Total storing and selling.....	 0.31
Total cost per bushel.....	0.77
Cost per bushel (ciders, driers, wood, pasture deducted).....	0.74
Net cost* per bushel.....	0.52
Total returns per bushel.....	1.07
Net returns* per bushel.....	0.85
Gain per bushel.....	0.33

Yield per acre, bushels.....	212
Returns per hour of labor, dollars.....	1.07

* Net cost is the cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Cherries, 1940

51 acres on 9 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	9.27
1.2 tons of manure, at \$2.21 per ton.....	2.65
252 pounds of fertilizer, at \$32.30 per ton.....	4.07
Spray and dust materials.....	4.80
24.4 hours of labor, at 31 cents per hour.....	7.61
4.8 hours of horse work, at 14 cents per hour.....	0.67
3.1 hours of tractor work, at 55 cents per hour.....	1.70
Other equipment.....	5.01
Interest.....	0.60
All other.....	2.06
Total growing.....	38.14
Harvesting.....	45.34
Storing and selling.....	6.84
Total cost per acre.....	90.42
Returns per acre.....	140.40
Gain per acre.....	49.98

Average per pound:	Cents
Total cost per pound.....	2.2
Total returns per pound.....	3.5
Net cost* per pound.....	2.2
Net returns* per pound.....	3.5
Gain per pound.....	1.3

Yield per acre, pounds.....	3,969
Return per hour of labor, dollars.....	0.66

*Net cost is the total cost per pound minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Cherries, 1942

34 acres on 7 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	7.65
2.6 tons of manure, at \$2.22 per ton.....	5.78
273 pounds of fertilizer, at \$34.58 per ton.....	4.72
Spray and dust materials.....	5.75
27.7 hours of labor, at 44 cents per hour.....	12.05
6.4 hours of horse work, at 40 cents per hour.....	2.58
4.5 hours of tractor work, at 46 cents per hour.....	2.05
Other equipment.....	6.42
Interest.....	0.94
All other.....	3.50
Total growing.....	51.44
Harvesting.....	141.17
Storing and selling.....	8.80
Total cost per acre.....	201.41
Returns per acre.....	321.26
Gain per acre.....	119.85

Average per pound:	Cents
Total cost per pound.....	3.6
Total returns per pound.....	5.7
Net cost* per pound.....	3.5
Net returns* per pound.....	5.6
Gain per pound.....	2.1

Yield per acre, pounds.....	5,626
Return per hour of labor, dollars.....	0.94

*Net cost is the total cost per pound minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Peaches, 1940

38 acres on 5 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	9.53
0.4 ton of manure, at \$2.48 per ton.....	0.99
210 pounds of fertilizer, at \$28.76 per ton.....	3.02
Spray and dust materials.....	4.32
44.9 hours of labor, at 31 cents per hour.....	13.91
2.8 hours of horse work, at 16 cents per hour.....	0.44
2.9 hours of tractor work, at 45 cents per hour.....	1.30
Other equipment.....	2.81
Interest.....	0.65
All other.....	1.44
Total growing.....	38.41
Harvesting.....	17.60
Storing and selling.....	25.21
Total cost per acre.....	81.22
Returns per acre.....	108.90
Gain per acre.....	27.68
Average per bushel:	
Total cost per bushel.....	0.57
Total returns per bushel.....	0.76
Net cost* per bushel.....	0.45
Net returns* per bushel.....	0.64
Gain per bushel.....	0.19
Yield per acre, bushels.....	142
Return per hour of labor, dollars.....	0.57

*Net cost is the total cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Peaches, 1942

30 acres on 4 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	6.10
0.7 ton of manure, at \$2.53 per ton.....	1.77
140 pounds of fertilizer, at \$31.43 per ton.....	2.20
Spray and dust materials.....	5.47
49.4 hours of labor, at 41 cents per hour.....	20.03
3.8 hours of horse work, at 26 cents per hour.....	0.97
3.2 hours of tractor work, at 50 cents per hour.....	1.60
Other equipment.....	3.76
Interest.....	0.90
All other.....	1.00
Total growing.....	43.80
Harvesting.....	24.60
Storing and selling.....	14.33
Total cost per acre.....	82.73
Returns per acre.....	226.87
Gain per acre.....	144.14

Average per bushel:	
Total cost per bushel.....	0.47
Total returns per bushel.....	1.28
Net cost* per bushel.....	0.43
Net returns* per bushel.....	1.24
Gain per bushel.....	0.81

Yield per acre, bushels.....	178
Return per hour of labor, dollars.....	1.65

*Net cost is the total cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Pears, 1940

70 acres on 12 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	8.62
115 pounds of fertilizer, at \$29.91 per ton.....	1.72
Spray and dust materials.....	2.21
8.0 hours of labor, at 29 cents per hour.....	2.34
2.7 hours of horse work, at 13 cents per hour.....	0.36
1.4 hours of tractor work, at 56 cents per hour.....	0.79
Other equipment.....	1.54
Interest.....	0.20
All other.....	1.23
Total growing.....	19.01
Harvesting.....	12.04
Storing and selling.....	7.46
Total cost per acre.....	38.51
Returns per acre.....	52.43
Gain per acre.....	13.92
Average per bushel:	
Total cost per bushel.....	0.62
Total returns per bushel.....	0.84
Net cost* per bushel.....	0.55
Net returns* per bushel.....	0.77
Gain per bushel.....	0.22
Yield per acre, bushels.....	63
Return per hour of labor, dollars.....	0.58

*Net cost is the cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

Pears, 1942

46 acres on 6 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	10.90
217 pounds of fertilizer, at \$33.09 per ton.....	3.59
Spray and dust materials.....	2.89
18.3 hours of labor, at 48 cents per hour.....	8.75
3.0 hours of horse work, at 20 cents per hour.....	0.59
3.1 hours of tractor work, at 45 cents per hour.....	1.40
Other equipment.....	1.82
Interest.....	0.55
All other.....	2.16
Total growing.....	32.65
Harvesting.....	33.48
Storing and selling.....	16.61
Total cost per acre.....	82.74
Returns per acre.....	139.67
Gain per acre.....	56.93
Average per bushel:	
Total cost per bushel.....	0.86
Total returns per bushel.....	1.45
Net cost* per bushel.....	0.71
Net returns* per bushel.....	1.30
Gain per bushel.....	0.59
Yield per acre, bushels.....	97
Return per hour of labor, dollars.....	1.25

*Net cost is the cost per bushel minus the cost of packages, commissions, hired packing, storage, and transportation; net returns are the total returns minus these same items.

941 acres on 43 farms

Average per acre:	Dollars
Growing:	
Land.....	3.23
1.2 tons of manure, at \$1.80 per ton.....	2.16
Share of seeding cost.....	3.46
Interest.....	0.29
All other.....	0.11
Total growing.....	9.25
Harvesting.....	7.98
Storing and selling.....	4.52
Total cost per acre.....	21.75
Returns per acre for hay.....	22.42
Value of aftermath.....	0.58
Gain per acre.....	1.25

Average per ton:

Growing.....	3.62
Harvesting:	
4.8 hours of labor, at 30 cents per hour.....	1.46
3.0 hours of horse work, at 20 cents per hour.....	0.60
.7 hour of tractor work, at 47 cents per hour.....	0.33
Equipment.....	0.63
All other.....	0.11
Total harvesting.....	3.13
Storing and selling:	
Buildings.....	1.29
Interest.....	0.20
All other.....	0.28
Total storing and selling.....	1.77
Total cost per ton.....	3.52
Cost per ton (value of pasture deducted).....	8.29
Returns per ton.....	8.78
Gain per ton.....	0.49
Yield per acre, tons.....	
Return per hour of labor, dollars.....	2.6
	0.41

Alfalfa, 1942

713 acres on 28 farms

Average per acre:	Dollars
Growing:	
Land.....	3.24
1.2 tons of manure, at \$2.20 per ton.....	2.43
Share of seeding cost.....	2.65
Interest.....	0.26
All other.....	0.34
Total growing.....	8.92
Harvesting.....	9.63
Storing and selling.....	4.46
Total cost per acre.....	23.01
Returns per acre for hay.....	28.97
Value of aftermath.....	0.50
Gain per acre.....	6.46

Average per ton:	
Growing.....	3.83
Harvesting:	
4.9 hours of labor, at 42 cents per hour.....	2.08
1.9 hour of horse work, at 29 cents per hour.....	0.55
1.2 hour of tractor work, at 47 cents per hour.....	0.56
Equipment.....	0.94
All other.....	0.01
Total harvesting.....	4.14
Storing and selling:	
Buildings.....	1.26
Interest.....	0.30
All other.....	0.36
Total storing and selling.....	1.92
Total cost per ton.....	9.89
Cost per ton (value of pasture deducted).....	9.67
Returns per ton.....	12.45
Gain per ton.....	2.78

Yield per acre, tons.....	2.3
Return per hour of labor, dollars.....	0.98

Hay Other Than Alfalfa, 1940

2,054 acres on 71 farms

Average per acre:	Dollars
Growing:	
Land.....	3.09
2.3 tons of manure, at \$1.76 per ton.....	4.05
Share of seeding cost.....	2.12
Interest.....	0.30
All other.....	0.08
Total growing.....	9.64
Harvesting.....	5.53
Storing and selling.....	2.78
Total cost per acre.....	17.95
Returns per acre for hay.....	14.60
Value of aftermath.....	0.55
Gain per acre.....	-2.80
Average per ton:	
Growing.....	5.76
Harvesting:	
4.8 hours of labor, at 31 cents per hour.....	1.50
2.8 hours of horse work, at 21 cents per hour.....	0.58
0.7 hour of tractor work, at 44 cents per hour.....	0.31
Equipment.....	0.78
All other.....	0.13
Total harvesting.....	3.30
Storing and selling:	
Buildings.....	1.31
Interest.....	0.20
All other.....	0.15
Total storing and selling.....	1.66
Total cost per ton.....	10.72
Cost per ton (value of pasture deducted).....	10.39
Returns per ton.....	8.72
Gain per ton.....	-1.67
Yield per acre, tons.....	
Return per hour of labor, dollars.....	-0.03

Hay Other Than Alfalfa, 1942

2,030 acres on 57 farms

Average per acre:	Dollars
Growing:	
Land.....	3.29
2.1 tons of manure, at \$1.95 per ton.....	4.09
Share of seeding cost.....	2.40
Interest.....	0.32
All other.....	0.35
Total growing.....	10.45
Harvesting.....	8.05
Storing and selling.....	3.22
Total cost per acre.....	21.72
Returns per acre for hay.....	24.14
Value of aftermath.....	0.96
Gain per acre.....	3.38
Average per ton:	
Growing.....	4.99
Harvesting:	
4.4 hours of labor, at 39 cents per hour.....	1.73
1.9 hour of horse work, at 27 cents per hour.....	0.51
0.9 hour of tractor work, at 49 cents per hour.....	0.42
Equipment.....	0.88
All other.....	0.30
Total harvesting.....	3.84
Storing and selling:	
Buildings.....	1.11
Interest.....	0.27
All other.....	0.15
Total storing and selling.....	1.53
Total cost per ton.....	10.36
Cost per ton (value of pasture deducted).....	9.91
Returns per ton.....	13.51
Gain per ton.....	1.60
Yield per acre, tons.....	2.1
Return per hour of labor, dollars.....	0.76

Corn Silage, 1940

749 acres on 52 farms

Average per acre:	Dollars
Growing:	
Land.....	3.06
4.5 tons of manure, at \$1.78 per ton.....	8.00
93 pounds of fertilizer, at \$31.82 per ton.....	1.48
9.8 quarts of seed, at \$3.39 per bushel.....	1.04
11.3 hours of labor, at 29 cents per hour.....	3.30
12.0 hours of horse work, at 18 cents per hour.....	2.15
4.2 hours of tractor work, at 52 cents per hour.....	2.20
Other equipment.....	1.91
Interest.....	0.18
All other.....	0.75
Total growing.....	24.07
Harvesting.....	12.03
Storing.....	3.57
Total cost per acre.....	39.67
Average per ton:	
Growing.....	3.06
Harvesting:	
2.1 hours of labor.....	0.62
1.4 hours of horse work.....	0.27
0.3 hour of tractor work.....	0.16
Equipment.....	0.32
All other.....	0.16
Total harvesting.....	1.53
Storing:	
Silo.....	0.34
All other.....	0.11
Total storing.....	0.45
Total cost per ton.....	5.04
Net cost per ton (value of ear corn deducted).....	4.95
Yield per acre, tons.....	7.7

Corn Silage, 1942

488 acres on 41 farms

Average per acre:	Dollars
Growing:	
Land.....	3.32
4.7 tons of manure, at \$1.84 per ton.....	8.65
138 pounds of fertilizer, at \$25.36 per ton.....	1.75
10.6 quarts of seed, at \$3.62 per bushel.....	1.20
9.8 hours of labor, at 38 cents per hour.....	3.72
8.3 hours of horse work, at 25 cents per hour.....	2.09
4.5 hours of tractor work, at 55 cents per hour.....	2.48
Other equipment.....	2.07
Interest.....	0.21
All other.....	0.29
Total growing.....	25.78
Harvesting.....	17.84
Storing.....	4.59
Total cost per acre.....	48.21

Average per ton:	
Growing.....	2.47
Harvesting:	
1.9 hours of labor.....	0.73
0.9 hour of horse work.....	0.25
0.4 hour of tractor work.....	0.20
Equipment.....	0.40
All other.....	0.13
Total harvesting.....	1.71
Storing:	
Silo.....	0.39
All other.....	0.05
Total storing.....	0.44
Total cost per ton.....	4.62
Net cost per ton (value of ear corn deducted).....	4.50

Yield per acre, tons..... 10.0

Corn for Grain, 1940

236 acres on 24 farms

Average per acre:	Dollars
Growing:	
Land.....	3.72
1.8 tons of manure, at \$2.02 per ton.....	3.64
157 pounds of fertilizer, at \$37.96 per ton.....	2.98
5.4 quarts of seed, at \$14.40 per bushel.....	2.43
14.3 hours of labor, at 28 cents per hour.....	4.02
5.9 hours of horse work, at 22 cents per hour.....	1.31
5.6 hours of tractor work, at 41 cents per hour.....	2.29
Other equipment.....	1.37
Interest.....	0.15
All other.....	1.09
Total growing.....	23.00
Harvesting.....	7.44
Storing and selling.....	1.56
Total cost per acre.....	32.00
Returns per acre.....	26.58
Gain per acre.....	-5.42
Average per bushel:	
Growing.....	0.87
Harvesting.....	0.28
Storing and selling.....	0.06
Total cost per bushel.....	1.21
Cost per bushel (stover deducted).....	1.09
Returns per bushel.....	0.89
Gain per bushel.....	-0.20
Yield per acre, bushels.....	26
Return per hour of labor, dollars.....	0.11

Corn for Grain, 1942

284 acres on 28 farms

Average per acre:	Dollars
Growing:	
Land.....	3.63
1.7 tons of manure, at \$2.37 per ton.....	4.03
151 pounds of fertilizer, at \$30.46 per ton.....	2.30
7 quarts of seed, at \$4.66 per bushel.....	1.02
9.6 hours of labor, at 41 cents per hour.....	3.94
4.2 hours of horse work, at 29 cents per hour.....	1.23
5.9 hours of tractor work, at 48 cents per hour.....	2.83
Other equipment.....	1.89
Interest.....	0.12
All other.....	0.19
Total growing.....	21.48
Harvesting.....	11.89
Storing and selling.....	1.41
Total cost per acre.....	34.78
Returns per acre.....	46.15
Gains per acre.....	11.37
<hr/>	
Average per bushel:	
Growing.....	0.50
Harvesting.....	0.28
Storing and selling.....	0.03
Total cost per bushel.....	0.81
Cost per bushel (stover deducted).....	0.79
Returns per bushel.....	1.05
Gain per bushel.....	0.26
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Yield per acre, bushels.....	43
Return per hour of labor, dollars.....	0.87

Mixed Spring Grains, 1940

118 acres on 29 farms

Average per acre:	Dollars
Growing:	
Land.....	2.82
2.6 tons of manure, at \$1.73 per ton.....	4.49
149 pounds of fertilizer, at \$24.97 per ton.....	1.86
2.3 bushels of seed, at 67 cents per bushel.....	1.53
6.3 hours of labor, at 29 cents per hour.....	1.82
6.6 hours of horse work, at 17 cents per hour.....	1.13
2.6 hours of tractor work, at 53 cents per hour.....	1.38
Other equipment.....	1.16
Interest.....	0.16
All other.....	0.10
Total growing.....	16.45
Harvesting:	
8.4 hours of labor.....	2.52
4.1 hours of horse work.....	0.74
.8 hour of tractor work.....	0.40
Threshing and combining.....	1.77
2.6 pounds of twine.....	0.26
All other.....	0.80
Total harvesting.....	6.49
Storing and selling.....	1.84
Total cost per acre.....	24.78
Returns from grain.....	21.34
Returns from straw.....	3.97
Gain per acre.....	0.53
Average per bushel:	
Growing.....	0.41
Harvesting.....	0.16
Storing and selling.....	0.05
Total cost per bushel.....	0.62
Cost per bushel (straw deducted).....	0.52
Returns per bushel.....	0.53
Gain per bushel.....	0.01
Yield per acre, bushels.....	40
Return per hour of labor, dollars.....	0.33

Mixed Spring Grain, 1942

417 acres on 27 farms

Average per acre:	Dollars
Growing:	
Land.....	3.05
2.0 tons of manure, at \$1.96 per ton.....	3.93
173 pounds of fertilizer, at \$26.71 per ton.....	2.31
2.4 bushels of seed, at 75 cents per bushel.....	1.79
5.6 hours of labor, at 38 cents per hour.....	2.11
3.7 hours of horse work, at 26 cents per hour.....	0.95
3.3 hours of tractor work, at 57 cents per hour.....	1.87
Other equipment.....	1.44
Interest.....	0.30
All other.....	0.14
Total growing.....	17.89
Harvesting:	
7.1 hours of labor.....	2.69
2.2 hours of horse work.....	0.62
1.2 hours of tractor work.....	0.64
Threshing and combining.....	1.82
2.1 pounds of twine.....	0.25
All other.....	0.19
Other equipment.....	0.98
Total harvesting.....	7.19
Storing and selling.....	1.87
Total cost per acre.....	26.95
Returns from grain.....	30.90
Returns from straw.....	3.71
Gain per acre.....	7.66
Average per bushel:	
Growing.....	0.44
Harvesting.....	0.18
Storing and selling.....	0.04
Total cost per bushel.....	0.66
Cost per bushel (straw deducted).....	0.57
Returns per bushel.....	0.75
Gain per bushel.....	0.18
Yield per acre, bushels.....	41
Return per hour of labor, dollars.....	0.97

Oats, 1940

127 acres on 29 farms

Average per acre:	Dollars
Growing:	
Land.....	3.42
1.94 tons of manure, at \$1.88 per ton.....	3.66
104 pounds of fertilizer, at \$26.53 per ton.....	1.38
2.12 bushels of seed, at 64 cents per bushel.....	1.36
6.2 hours of labor, at 29 cents per hour.....	1.80
6.8 hours of horse work, at 19 cents per hour.....	1.31
2.6 hours of tractor work, at 52 cents per hour.....	1.36
Other equipment.....	1.46
Interest.....	0.15
All other.....	0.13
Total growing.....	16.03
Harvesting:	
8.7 hours of labor.....	2.47
3.3 hours of horse work.....	0.71
0.9 hour of tractor work.....	0.44
Threshing and combining.....	1.90
1.7 pounds of twine.....	0.16
All other.....	0.92
Total harvesting.....	6.60
Storing and selling.....	2.13
Total cost per acre.....	24.76
Returns from grain.....	18.59
Returns from straw.....	3.30
Gain per acre.....	-2.87
Average per bushel:	
Growing.....	0.38
Harvesting.....	0.16
Storing and selling.....	0.05
Total cost per bushel.....	0.59
Cost per bushel (straw deducted).....	0.51
Returns per bushel.....	0.44
Gain per bushel.....	-0.07
Yield per acre, bushels.....	42
Return per hour of labor, dollars.....	0.10

435 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land.....	3.52
2.0 tons of manure, at \$2.01 per ton.....	4.02
129 pounds of fertilizer, at \$25.89 per ton.....	1.67
2.4 bushels of seed, at 73 cents per bushel.....	1.75
5.4 hours of labor, at 41 cents per hour.....	2.24
3.7 hours of horse work, at 29 cents per hour.....	1.08
2.9 hours of tractor work, at 55 cents per hour.....	1.59
Other equipment.....	1.76
Interest.....	0.16
All other.....	0.35
Total growing.....	18.14
Harvesting:	
7.4 hours of labor.....	3.11
1.9 hours of horse work.....	0.57
1.4 hours of tractor work.....	0.77
Threshing and combining.....	1.80
Other equipment.....	1.73
1.2 pounds of twine.....	0.13
All other.....	0.13
Total harvesting.....	8.24
Storing and selling.....	2.66
Total cost per acre.....	29.04
Returns from grain.....	27.65
Returns from straw.....	4.10
Gain per acre.....	2.71
Average per bushel:	
Growing.....	0.44
Harvesting.....	0.20
Storing and selling.....	0.07
Total cost per bushel.....	0.71
Cost per bushel (straw deducted).....	0.61
Returns per bushel.....	0.67
Gain per bushel.....	0.06
Yield per acre, bushels.....	41
Return per hour of labor, dollars.....	0.63

148 acres on 12 farms

Average per acre:	Dollars
Growing:	
Land.....	3.21
1.8 tons of manure, at \$1.88 per ton.....	3.39
138 pounds of fertilizer, at \$25.07 per ton.....	1.73
1.9 bushels of seed, at 81 cents per bushel.....	1.54
4.2 hours of labor, at 33 cents per hour.....	1.38
2.1 hours of horse work, at 24 cents per hour.....	0.51
2.6 hours of tractor work, at 47 cents per hour.....	1.21
Other equipment.....	0.84
Interest.....	0.13
All other.....	0.35
Total growing.....	14.29
Harvesting:	
4.9 hours of labor.....	1.48
1.0 hour of horse work.....	0.21
0.9 hour of tractor work.....	0.34
Threshing and combining.....	1.21
0.5 pound of twine.....	0.05
All other.....	0.98
Total harvesting.....	4.27
Storing and selling.....	1.37
Total cost per acre.....	19.93
Returns from grain.....	14.02
Returns from straw.....	1.02
Gain per acre.....	-4.89
Average per bushel:	
Growing.....	0.62
Harvesting.....	0.18
Storing and selling.....	0.06
Total cost per bushel.....	0.86
Cost per bushel (straw deducted).....	0.82
Returns per bushel.....	0.61
Gain per bushel.....	-0.21
Yield per acre, bushels.....	23
Return per hour of labor, dollars.....	-0.22

Spring Barley, 1942

113 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land.....	3.51
2.5 tons of manure, at \$2.08 per ton.....	5.21
140 pounds of fertilizer, at \$24.14 per ton.....	1.69
1.7 bushels of seed, at \$1.25 per bushel.....	2.12
4.2 hours of labor, at 45 cents per hour.....	1.87
0.8 hour of horse work, at 39 cents per hour.....	0.31
3.3 hours of tractor work, at 49 cents per hour.....	1.61
Other equipment.....	0.97
Interest.....	0.18
All other.....	0.02
Total growing.....	17.49
Harvesting:	
6.0 hours of labor.....	2.37
1.0 hours of horse work.....	0.35
1.1 hours of tractor work.....	0.47
Threshing and combining.....	1.84
Other equipment.....	1.56
0.2 pounds of twine.....	0.03
All other.....	0.05
Total harvesting.....	6.67
Storing and selling.....	1.19
Total cost per acre.....	25.35
Returns from grain.....	21.43
Returns from straw.....	1.27
Gain per acre.....	2.65
Average per bushel:	
Growing.....	0.68
Harvesting.....	0.26
Storing and selling.....	0.04
Total cost per bushel.....	0.98
Cost per bushel (straw deducted).....	0.93
Returns per bushel.....	0.83
Gain per bushel.....	0.10
Yield per acre, bushels.....	26
Returns per hour of labor, dollars.....	0.16

Wheat, 1940

764 acres on 39 farms

Average per acre:	Dollars
Growing:	
Land.....	4.15
1.3 tons of manure, at \$1.86 per ton.....	2.42
119 pounds of fertilizer, at \$27.56 per ton.....	1.64
2.1 bushels of seed, at 98 cents per bushel.....	2.06
4.5 hours of labor, at 31 cents per hour.....	1.38
3.0 hours of horse work, at 19 cents per hour.....	0.57
2.7 hours of tractor work, at 49 cents per hour.....	1.33
Other equipment.....	1.11
Interest.....	0.44
All other.....	0.18
Total growing.....	15.28
Harvesting:	
6.5 hours of labor.....	2.06
1.4 hour of horse work.....	0.38
1.0 hour of tractor work.....	0.48
Threshing and combining.....	1.49
1.4 pounds of twine.....	0.15
All other.....	1.23
Total harvesting.....	5.79
Storing and selling.....	2.37
Total cost per acre.....	23.44
Returns from grain.....	26.59
Returns from straw.....	3.00
Gain per acre.....	6.15
Average per bushel:	
Growing.....	0.47
Harvesting.....	0.18
Storing and selling.....	0.07
Total cost per bushel.....	0.72
Cost per bushel (straw deducted).....	0.63
Returns per bushel.....	0.82
Gain per bushel.....	0.19
Yield per acre, bushels.....	33
Return per hour of labor, dollars.....	0.82

Wheat, 1942

561 acres on 34 farms

Average per acre:	Dollars
Growing:	
Land.....	4.40
1.4 tons of manure at \$2.00 per ton.....	2.80
138 pounds of fertilizer, at \$30.58 per ton.....	2.11
2.1 bushels of seed, at \$1.11 per bushel.....	2.34
4.8 hours of labor, at 39 cents per hour.....	1.85
1.7 hours of horse work, at 22 cents per hour.....	0.38
3.6 hours of tractor work, at 48 cents per hour.....	1.71
Other equipment.....	0.90
Interest.....	0.49
All other.....	0.33
Total growing.....	17.31
Harvesting:	
7.1 hours of labor.....	3.02
1.4 hours of horse work.....	0.39
1.5 hours of tractor work.....	0.77
Threshing and combining.....	1.36
Other equipment.....	1.78
1.1 pounds of twine.....	0.14
All other.....	0.66
Total harvesting.....	8.12
Storing and selling.....	1.96
Total cost per acre.....	27.39
Returns from grain.....	36.58
Returns from straw.....	4.82
Gain per acre.....	14.01
Average per bushel:	
Growing.....	0.57
Harvesting.....	0.27
Storing and selling.....	0.07
Total cost per bushel.....	0.91
Cost per bushel (straw deducted).....	0.75
Returns per bushel.....	1.21
Gain per bushel.....	0.46
Yield per acre, bushels.....	30
Return per hour of labor, dollars.....	1.58

Summary of Cost Account Enterprises, 1940
Crop Enterprises

Crop	Number of accounts	Average acres per farm	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on enterprise	Profit per acre
<u>Cash crop</u>							
Potatoes	29	22.1	222 bu.	\$0.24	88	\$-146	-7
Cabbage	18	13.3	10.6 tons	0.13	94	-204	-15
Tomatoes, C.F.	9	10.8	6.2 tons	0.11	120	-220	-20
Peas, C.F.	11	11.0	2,330 lbs.	1.23	18	180	16
Beans, dry	13	16.2	8 bu.	-0.22	25	-219	-14
<u>Fruit</u>							
Apples	23	40.9	126 bu.	0.35	89	-67	-2
Cherries	9	5.6	3,969 lbs.	0.66	159	281	50
Peaches	5	7.7	142 bu.	0.57	106	209	27
Pears	12	5.8	63 bu.	0.58	49	79	14
<u>Grain</u>							
Wheat	39	19.6	33 bu.	0.82	12	121	6
Corn for Grain	24	9.8	26 bu.	0.11	32	-53	-5
Mixed spring grain	29	14.4	40 bu.	0.33	15	8	1
Oats	29	14.7	42 bu.	0.10	15	-42	-3
Barley, spring	12	12.4	23 bu.	-0.22	9	-60	-5
Soybeans	7	4.7	7 bu.	-0.80	7	-38	-8
<u>Hay</u>							
Alfalfa	43	21.9	2.6 tons	0.41	13	27	1
Other hay	71	28.2	1.7 tons	-0.03	8	-81	-3

Livestock Enterprises

Enterprise	Number of accounts	Average number of head per farm	Production per head	Return per hour of labor	Hours of labor per head	Profit on enterprise
Dairy cows	52	23.5	8,400 lbs.	\$0.35	135	\$172
Hens	43	761	155 eggs	0.24	1.78	-100
Raising chicks	41	1,682*	----	0.23	0.29	-44
Incubation	9	**	**	2.38	----	558
Sheep	10	69	0.98 lambs	0.59	4.5	83
Feeder lambs	7	658	30 lbs./	0.65	1.52	334
Hogs	30	4***	----	-0.02	----	-44

* Number of chicks started

** The average number of eggs set per farm was 23,325 and the per cent hatch, 62.

*** Number of hogs and pigs, end inventory

/ Pounds of gain per head for 144 days on feed.

Crop Enterprises							
Crop	Number of accounts	Average acres per farm	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on enterprise	Profit per acre
<u>Cash crops</u>							
Potatoes	21	27.4	280 bu.	\$1.60	95	\$3,009	\$110
Cabbage	15	10.8	11.8 tons	0.77	104	378	35
Tomatoes, C.F.	10	10.7	10.2 tons	0.75	164	510	48
Peas, C.F.	11	10.9	2,199 lbs.	1.97	19	317	29
Beans, dry	8	16.9	18 bu.	0.95	25	222	13
<u>Fruit</u>							
Apples	18	46.4	212 bu.	1.07	121	3,315	71
Cherries	7	4.9	5,625 lbs.	0.94	284	584	120
Peaches	4	7.5	178 bu.	1.65	116	1,081	144
Pears	6	7.6	97 bu.	1.25	79	434	57
<u>Grain</u>							
Wheat	34	16.5	30 bu.	1.58	12	231	14
Corn for Grain	28	10.2	43 bu.	0.87	24	115	11
Mixed spring grain	27	15.4	41 bu.	0.97	13	118	8
Oats	26	16.7	41 bu.	0.63	13	45	3
Barley, spring	10	11.3	26 bu.	0.16	10	-30	-2
Soybeans	5	7.3	5 bu.*	-1.32	10	-134	-18
<u>Hay</u>							
Alfalfa	28	25.4	2.3 tons	0.98	12	164	6
Other hay	57	35.6	2.1 tons	0.76	9	120	3

* Two of the five farms had a crop failure

Livestock Enterprises						
Enterprise	Number of accounts	Average number of head per farm	Production per head	Return per hour of labor	Hours of labor per head	Profit on enterprise
Dairy cows	42	22.1	8,600 lbs.	\$0.82	125	\$1,206
Hens	36	935	166 eggs	1.25	1.62	1,288
Raising chicks	33	2,451*	----	0.57	0.25	107
Incubation	7	**	**	2.79	----	1,045
Sheep	7	80	0.94 lambs	1.10	4.3	234
Feeder lambs	8	651	28 lbs./	0.74	1.27	239
Hogs	28	9***	----	0.65	----	59

* Number of chicks started

** The average number of eggs set per farm was 32,533, and the per cent hatch, 71.

*** Number of hogs, and pigs, end inventory

∧ Pounds of gain per head for 155 days on feed.

Items	Average	Proportion of
	per farm Dollars	total receipts Per cent
Cash receipts:		
Crops.....	3,562	31.7
Milk.....	2,184	19.4
Sale of livestock.....	1,043	9.3
Eggs.....	1,193	10.6
Poultry.....	343	3.0
Sale of purchased goods, miscellaneous.....	2,927	26.0
Total receipts.....	11,252	100.0
Cash expenses:		
Labor.....	1,577	14.0
Equipment (gasoline, oil, equipment bought)..	1,210	10.8
Real estate (insurance, repairs).....	864	7.7
Taxes.....	297	2.6
Crops (seed, fertilizer, threshing).....	903	8.0
Livestock (feed, bedding, supplies, cows bg't.)	2,441	21.7
Marketing (containers, commission, storage)..	365	3.3
Goods bought for resale, miscellaneous.....	1,870	16.6
Total expenses.....	9,527	84.7
Difference (cash available for living, saving, and payment of interest).....	1,725	15.3
Adjustments for non-cash receipts and expenses:		
Increase in farm capital.....	+ 1,071	9.5
Value unpaid labor.....	-253	2.2
Value board furnished hired labor.....	-87	0.8
Farm income (income for operator's labor and use of capital).....	2,456	21.8
Interest on farm capital of \$30,387 at 5%....	1,519	13.5
Labor income (income for operator's year's work, comparable to wage of farm superintendent).....	937	8.3
Value of house rent and privileges of operator.....	411	3.7
Labor earnings (income for operator's year's work comparable to wage of city worker).....	1,348	12.0
Value of operator's time (what he would work for as farm super- intendent).....	859	7.6
Return on capital.....	1,597	14.2
Per cent return on capital.....	5.3	

Farm Operating Statement, 1942

Items	Average per farm Dollars	Proportion of total receipts Per cent
Cash receipts:		
Crops.....	7,486	37.0
Milk.....	3,117	15.4
Sale of livestock.....	1,692	8.3
Eggs.....	2,509	12.4
Poultry.....	800	4.0
Sale of purchased goods, miscellaneous.....	4,648	22.9
Total receipts.....	20,252	100.0
Cash expenses:		
Labor.....	2,465	12.2
Equipment (gasoline, oil, equipment bought)...	1,473	7.3
Real estate (insurance, repairs).....	812	4.0
Taxes.....	315	1.6
Crops (seed, fertilizer, threshing).....	1,396	6.9
Livestock (feed, bedding, supplies, cows bg't.)	4,113	20.3
Marketing (containers, commission, storage)...	694	3.4
Goods bought for resale, miscellaneous.....	3,452	17.0
Total expenses.....	14,720	72.7
Difference (cash available for living, saving, and payment of interest).....	5,532	27.3
Adjustments for non-cash receipts and expenses:		
Increase in farm capital.....	2,464	12.2
Value of unpaid family labor.....	-409	2.0
Value of board furnished hired labor.....	-74	0.4
Farm income (income for operator's labor and use of capital).....	7,513	37.1
Interest on farm capital of \$34,341 at 5 %....	1,717	8.5
Labor income (income for operator's year's work comparable to wage of farm superintendent).....	5,796	28.6
Value of house rent and privileges of operator.....	652	3.2
Labor earnings (income for operator's year's work, comparable to wage of city worker).....	6,448	31.8
Value of operator's time (what he would work for as farm super- intendent).....	1,098	5.4
Return on capital.....	6,415	31.7
Per cent return on capital.....	18.7	