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Average Enterprise
Costs and Returns
— from —
FARM COST ACCOUNTS
52 Farms -- 1945

Cornell University Agricultural Experiment Station
New York State College of Agriculture
Department of Agricultural Economics
Ithaca, New York
December, 1948

FOREWORD

During 1945 there were 52 farms in New York State which kept Farm Cost Accounts in cooperation with the New York State College of Agriculture at Cornell University. The costs and returns figures from these farms cannot be presented as an average for all farms in the state, because the number of cooperators is so small. Nor are these 52 cooperators selected as "average" or "typical" farmers but rather because of their willingness and ability to keep accurate and complete records, the type of farm they operate, and the section of the state in which they are located.

As a group the Cost Account farms are larger, more productive and more skillfully managed than the average of the New York farms. Therefore, the results from the analysis of the records serve as useful standards of comparison. Farmers who can produce as well as or better than the average of the Cost Account group are likely to be successful.

The Cost Account studies are also useful in providing comparisons of costs and returns among the different enterprises on the same farms and in determining the relative proportions of the various costs which make up the total for each enterprise.

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Labor force on Cost Account Farms
- 1945 -

	Large farms	Middle- sized	Small farms	All farms
Farms	18	17	17	52
Man equivalent				
Range	3.7 to 11.6	2.6 to 3.6	1.1 to 2.6	1.1 to 11.6
Average	5.3	3.1	1.9	3.4
Months of work performed by:				
Men hired by month or year:				
With privileges	13	10	4	9
With board	3	1	1	2
With wage only	7	3	1	4
Men hired by day or hour	19	5	1	8
Operator	12	12	12	12
Other unpaid	10	5	2	6
Total months	64	36	21	41

Cost of Labor, 1945

52 farms

	Dollars per month
Hired by month or year	
Men with privileges:	
Wage	119
Value milk, wood, house, etc.	42
Total	161
(high third, \$187, low third, \$122)	
Men boarding with farmer:	
Wage	84
Value of board	27
Total	111
(high third, \$125, low third, \$85)	
Men living off farm:	
Cash wage	100
(high third, \$125, low third, \$79)	
Hired by day or hour:	
Average of 59 cents per hour or \$138 per month, (high third, 72 cents or \$168; low third, 42 cents or \$98)	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$140 per month in cash and \$52 in privileges, or \$192 (high third, \$235; low third, \$155)	
Members of family other than operator:	
Average value \$161 (high third, \$213; low third, \$77)	
Average cost of all types of farm labor:	
Average of 67 cents per hour or \$157 per month (high third, \$199; low third, \$119)	

Horses, 1945

88 horses on 31 farms

Average per horse:	Dollars
Costs	
1107 pounds of grain, at \$2.50 per hundredweight	27.62
3.0 tons of hay, at \$16.75 per ton	49.67
Pastures and fences	10.15
Other feed and bedding	4.01
Total feed and bedding	91.45
72 hours of man labor, at 61 cents per hour	43.69
Depreciation	18.99
Buildings	9.69
Interest on average value of \$122 per horse	6.26
Shoeing	3.27
Veterinarian and medicine	0.47
All other	3.76
Total other than feed, bedding and labor	42.44
Total cost to keep a horse	177.58
Credits	
7.4 tons of manure,	8.55
Colts, fair premiums, and the like	0.39
Total credits	8.94
Net cost of horse work	168.64
Harness cost	8.77
Cost for the year, horse and harness	177.41
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Hours of work per horse	463
Cost per hour, cents	38
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Tractors, 1945

83 tractors on 46 farms*

Average per tractor:	Dollars
775 gallons of fuel, at 14 cents per gallon	106.33
15 gallons of oil, at 70 cents per gallon	10.47
Grease and greasing	2.90
Farm labor	17.39
Insurance	2.04
Depreciation	41.69
Repairs	58.87
Interest on average value of \$601	28.72
Buildings	8.63
All other	20.66
Cost for the year	297.70

Hours of work per tractor	560
Cost per hour, dollars	0.53

* Eight farms had 3 tractors, 20 had 2 tractors, 19 had 1 tractor.

Trucks, 1945

68 trucks on 49 farms

Average per truck:	Dollars
406 gallons of fuel, 17 cents per gallon	67.81
8 gallons of oil, at 66 cents per gallon	5.24
Grease and greasing	1.53
Farm labor	10.78
License	24.26
Insurance	18.21
Depreciation	22.13
Repairs	76.10
Tires	22.00
Interest on average value of \$337	16.35
Buildings	10.03
All other	6.77
Cost for year	281.21

Distance driven per truck, miles	3019
Cost per mile, cents	10.6

Dairy Cows, 1945

730 cows on 30 farms

Average per cow:	Dollars
Costs:	
2946 pounds of grain, at \$55.63 per ton	81.94
2.4 tons of hay, at \$16.58 per ton	39.78
Other dry feed	0.11
4.1 tons of silage, at \$6.65 per ton	27.27
Other succulent feed	0.55
Bedding	3.10
Pasture	9.64
Fences	3.80
Total feed and bedding	166.19
117 hours of labor, at 59 cents per hour	68.57
Horse work, automobile, truck, tractor	4.27
Dairy equipment	6.55
Depreciation on animal	9.53
Interest on \$160 value of cow	8.00
Buildings	7.59
Breeding costs	5.60
Veterinarian, medicine, disinfectants	3.87
Hired milk-hauling	10.43
Cow-testing association dues	1.61
Insurance	0.66
Registration and transfer fees	0.29
Ice	0.06
Light, water, power	3.17
Strainer cloths and other supplies	1.02
All other	5.80
Total other than feed, bedding, and labor	68.45
Total cost	303.21
Returns:	
8428 pounds of milk sold	336.98
459 pounds of milk used on farm	17.02
Calves	15.64
9.6 tons of manure	9.64
Total returns	379.28
Gain	76.07
Cost of producing 100 pounds of milk, dollars	3.13
Value per 100 pounds of milk, dollars	3.98
Return per hour of labor, dollars	1.24

Heifers, 1945

189 mature-heifers equivalents on 29 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	25.17
671 pounds of whole milk, at \$3.72 per hundredweight	24.95
2175 pounds of grain, at \$3.01 per hundredweight	65.45
2.9 tons of hay, at \$15.60 per ton	45.23
2.3 tons of silage, at \$6.15 per ton	14.14
Other feed	0.32
Pasture and fences	18.66
Bedding	3.91
Total feed and bedding	172.66
61 hours of labor, at 57 cents per hour	34.94
Horse hours and equipment	2.56
Buildings	11.55
Breeding fees	5.97
Veterinarian and medicine	0.89
Insurance	0.50
Registration and transfer fees	1.18
Lights, water	1.75
Interest	10.32
All other	0.86
Total other than calf, feed, bedding and labor	35.58
Total cost	268.35
By-products:	
10.6 tons of manure, at \$1.02 per ton	10.76
Other returns	0.18
Total by-products	10.94
Net cost of raising a heifer to 27.5 months of age	257.41

* There were a total of 660 heifers of all ages on these farms for a part or all of the year. They were fed a total of 5,203 heifer-months, which divided by 27.5 equals 189 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1945

27 bulls on 19 farms

Average per bull:	Dollars
Costs:	
815 pounds of grain, at \$58.50 per ton	23.84
2.7 tons of hay, at \$17.60 per ton	47.53
0.9 tons of silage, at \$6.72 per ton	6.05
Other feed and bedding	2.77
Pasture and fences	7.01
Total feed and bedding	87.20
85 hours of labor, at 59 cents per hour	49.74
Interest on \$298, value of bull	11.00
Buildings	11.14
All else	3.95
Total other than feed, bedding, and labor	26.09
Total cost	163.03
Credits:	
7.7 tons of manure, at \$1.01 per ton	7.75
Appreciation	8.30
Total credits other than service fees	16.05
Service fees from neighbors	2.51
Services charged to cows, 18.2 at \$5.90	107.30
Services charged to heifers, 6.2 at \$5.99	37.16
Total service credits	146.97
Total credits	163.02

Hens, 1945

25,165 birds on 28 farms

Average per bird:	Dollars
Costs:	
51 pounds of grain, at \$2.90 per hundredweight	1.48
50 pounds of mash, at \$3.60 per hundredweight	1.80
Grit and shell	0.03
Other feed	0.02
Total feed	3.33
1.7 hours of labor, at 59 cents per hour	1.00
Depreciation	0.42
Interest	0.09
Power and equipment	0.15
Buildings	0.25
Litter	0.06
Electricity	0.05
Containers	0.06
All other	0.09
Total other than feed and labor	1.17
Total cost	5.50
Returns:	
172 eggs per hen	6.53
82 pounds of manure	0.08
Total returns	6.61
Gain	1.11
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Cost of producing a dozen eggs	0.39
Value per dozen eggs	0.46
Return per hour of labor	1.27
Labor return per bird	2.11

Raising Chicks, 1945

86,352 chicks started on 29 farms

Average per chicks started:	Dollars
Costs:	
100 chicks started at 21 cents per chick	21.26
867 pounds of mash, at \$3.70 per hundredweight	32.16
778 pounds of grain, at \$2.86 per hundredweight	22.29
Other feed	0.18
Total feed	54.63
21 hours of labor, at 59 cents per hour	12.45
Horse, automobile, truck	1.16
Poultry equipment	3.28
Litter	0.87
Interest	1.87
Fuel or heat	1.94
Medicine and disinfectants	0.34
Range and fences	0.68
Buildings	0.77
All other	0.97
Cost other than chicks, feed, and labor	11.88
Total cost	100.22
Returns:	
36.1 meat birds sold or eaten, at \$1.17 per bird	42.25
35.1 pullets for laying flock, at \$1.55 per bird	54.54
Pullets sold	7.82
9.9 breeding cockerels, at \$2.41 per bird	2.17
Total value of birds	106.78
460 pounds of manure	0.14
Eggs laid on range	1.12
Returns other than birds	1.56
Total returns	108.34
Gain	8.12
Cost of raising a bird to maturity	1.44
Value of mature bird	1.64
Return per hour of labor	1.00
Labor return per 100 chicks started	20.58

Incubation, 1945

142,767 chicks hatched on 4 farms

Average per 100 chicks hatched:	Dollars
Costs:	
165 eggs, at 5.1 cents per egg	8.47
1.0 hours of labor, at 65 cents per hour	0.65
Fuel for incubator	0.22
Other cost of incubator	0.50
Chick boxes	0.10
Buildings	0.09
Automobile and truck	0.37
All other	0.59
Sexing	0.14
Total other than eggs and labor	2.01
Total cost*	11.13
Returns:	
87.1 chicks sold, at 17.0 cents per bird	14.77
12.9 chicks for own brooders, at 21.3 cents per bird	2.75
Custom hatching	0.03
Total returns**	17.55
Gain	6.42

Per cent hatch	60
Return per hour of labor, dollars	7.17
Labor return per 100 chicks hatched	7.06

* Net cost per 100 chicks hatched (custom hatching deducted) is \$11.10.

** Net returns per 100 chicks hatched (custom hatching deducted) is \$17.52.

Sheep, 1945

362 sheep on 4 farms

Average per head:	Dollars
Costs:	
180 pounds of grain, at \$2.48 per hundredweight	4.47
409 pounds of dry roughage, at \$20.50 per ton	4.19
210 pounds of silage, at \$7.37 per ton	0.77
Pasture and fences	1.46
Other feed and bedding	0.15
Total feed and bedding	11.04
6.0 hours of labor, at 73 cents per hour	4.39
Depreciation	1.82
Buildings	0.84
Equipment	0.12
Shearing	0.14
Interest	0.44
All other	1.04
Total other than feed, bedding, and labor	4.40
Total cost	19.83
Returns:	
Animals sold and used	11.77
Wool	2.56
1365 pounds of manure,	1.27
Other returns	0.03
Total returns	15.63
Loss	4.20
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Wool per sheep clipped, pounds	7.0
Lamb crop, per cent	105
Return per hour of labor, dollars	0.03
Labor return per sheep, dollars	0.18

Feeder Lambs, 1945

2345 lambs bought on 5 farms

Average per lamb bought:	Dollars
Costs:	
1 lamb weighing 63 pounds, at 14.9 cents per pound	9.33
172 pounds of grain, at \$54.00 per ton	4.65
194 pounds of dry roughage, at \$16.42 per ton	1.60
81 pounds of succulent feed, at \$5.49 per ton	0.22
Bedding and other feed	0.13
Total feed and bedding	6.60
1.3 hours of labor, at 77 cents per hour	1.00
Equipment	0.08
Interest	0.22
Buildings	0.24
Shearing	0.02
All other	0.35
Total other than lamb, feed, bedding, and labor	0.91
Total cost	17.84
Returns:	
0.94 lamb weighing 87 pounds per lamb sold at 18.2 cents per pound	14.86
0.06 lambs died	-----
Wool sold	0.24
Pelts	0.01
Manure	0.56
Total returns	15.67
Loss	2.17
Increase in weight per lamb, pounds	
Return per hour of labor, dollars	-0.87
Labor returns per lamb bought, dollars	-1.17
Average number of days fed	132

Potatoes, 1945

453 acres on 17 farms

Average per acre:	Dollars
Growing:	
Land	5.36
1.5 tons of manure, at \$2.75 per ton	3.67
1358 pounds of fertilizer at \$41.60 per ton	28.27
Cover crop	3.42
23.1 bushels of seed, at \$1.96 per bushel	45.24
Spray and dust materials	9.04
27.1 hours of labor, at 69 cents per hour	18.57
2.4 hours of horse work, at 40 cents per hour	0.96
10.0 hours of tractor work, at 57 cents per hour	5.72
Other equipment	4.13
Interest	1.12
All other	2.51
Total growing	128.01
Harvesting:	
40.3 hours of labor	28.84
Horse, tractor and truck cost	3.32
Other equipment	8.98
All other	0.99
Total harvesting	42.13
Storing and Selling:	
9.2 hours of labor	7.02
Horse, auto and truck cost	1.34
Building	5.53
Interest	1.50
All other	8.66
Total storing and selling	24.05
Total cost per acre	194.19
Returns 158 bushels potatoes	224.64
Net gain per acre	30.45
Cost per bushel to grow	0.81
Cost per bushel to harvest	0.27
Cost per bushel to store and sell	0.15
Total cost per bushel	1.23
Return per bushel	1.42
Gain per bushel	0.19
Labor returns per acre	84.89
Return per hour of labor	1.11

Cabbage, 1945

106 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	4.50
2.2 tons of manure, at \$3.08 per ton	6.77
851 pounds of fertilizer, at \$38.98 per ton	16.58
Seeds and plants	8.29
Spray and dust materials	0.58
39.3 hours of labor, at 74 cents per hour	29.18
8.4 hours of horse work, at 55 cents per hour	4.64
10.2 hours of tractor work, at 52 cents per hour	5.32
Other equipment	3.91
Interest	0.80
All other	5.12
Total growing	85.69
Harvesting:	
32.1 hours of labor	23.51
Horse, tractor, and truck cost	3.60
Other equipment cost	1.54
All other	0.91
Total harvesting costs	29.56
Storing and selling costs	10.80
Total cost per acre	126.05
Returns 8.4 tons cabbage	99.94
Plants	0.19
Total returns	100.13
Net loss per acre	25.92
Cost to grow a ton	10.25
Cost to harvest a ton	3.53
Cost to store and sell a ton	1.29
Total cost per ton	15.07
Net cost per ton (value of by-product deducted)	15.04
Return per ton	11.95
Loss per ton	3.09
Labor returns per acre	32.57
Returns per hour of labor	0.40

Canning-Factory Peas, 1945

120 acres on 11 farms

Average per acre:	Dollars
Growing:	
Land	3.79
4.5 bushels of seed, at \$6.66 per bushel	29.97
275 pounds of fertilizer at \$34.40 per ton	4.74
1.9 tons of manure, at \$2.68 per ton	5.10
5.9 hours of labor, at 67 cents per hour	3.97
0.7 hours of horse work, at 49 cents per hour	0.34
4.9 hours of tractor work, at 50 cents per hour	2.47
Other equipment	1.94
All other	1.47
Total growing	53.79
Harvesting:	
11.7 hours of labor	8.00
Horse, tractor and truck cost	3.70
Other equipment cost	0.63
All other costs	0.34
Total harvesting	12.67
Storing and selling costs	3.61
Total cost per acre	70.07
Returns:	
1.2 tons peas	114.34
0.4 tons pea silage	0.21
Total returns	114.55
Net gain per acre	44.48
Cost to grow a ton	44.05
Cost to harvest a ton	10.37
Cost to store and sell a ton	2.95
Total cost per ton	57.37
Net cost per ton	57.20
(value silage deducted)	
Return per ton	93.62
Gain per ton	36.42
Labor returns per acre	56.45
Returns per hour of labor	3.21

Canning-Factory Tomatoes, 1945

114 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	3.71
2.8 tons of manure, at \$3.34 per ton	9.34
1042 pounds of fertilizer, at \$39.20 per ton	20.49
3378 plants, at \$7.10 per thousand	24.03
34.7 hours of labor, at 74 cents per hour	25.53
12.6 hours of horse work, at 39 cents per hour	4.92
5.0 hours of tractor work, at 57 cents per hour	2.83
Other equipment	4.74
Interest	1.09
All other	7.56
Total growing	104.24
Harvesting:	
69.4 hours of labor	51.35
Horse, tractor, and truck costs	2.68
Other equipment cost	1.04
All other	1.48
Total harvesting	56.55
Storing and selling cost	10.46
Total cost per acre	171.25
Returns:	
9.7 tons tomatoes	251.79
Net gain per acre	80.54
Cost to grow a ton	10.71
Cost to harvest a ton	5.82
Cost to store and sell a ton	1.07
Total cost per ton	17.60
Returns per ton	25.88
Gain per ton	8.28
Labor returns per acre	160.10
Returns per hour of labor	1.49

Canning-Factory Corn, 1945

139 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	5.66
4.7 quarts of seed, at \$14.70 per bushel	2.16
285 pounds of fertilizer, at \$34.20 per ton	4.90
0.8 tons of manure, at \$2.39 per ton	1.91
12.6 hours of labor, at 73 cents per hour	9.25
4.1 hours of horse work, at 38 cents per hour	1.54
6.2 hours of tractor work, at 46 cents per hour	2.88
Other equipment	1.80
All other	1.31
Total growing	31.49
Harvesting:	
25.3 hours of labor	14.91
Horse, tractor, and truck costs	1.96
Other equipment cost	0.82
All other41
Total harvesting costs	18.10
Storing and selling cost	8.46
Total cost per acre	58.05
Returns:	
3.5 tons sweet corn	95.90
Silage	3.26
Total returns per acre	99.16
Net gain per acre	41.11
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Cost to grow a ton	8.99
Cost to harvest a ton	5.16
Cost to store and sell a ton	2.41
Total cost per ton	16.56
Net cost per ton	15.63
(silage deducted)	
Returns per ton	27.36
Gain per ton	11.73
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Labor returns per acre	65.27
Returns per hour of labor	1.72

Dry Beans, 1945

106 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	5.76
1.1 tons of manure at \$2.56 per ton	2.82
327 pounds of fertilizer at \$33.58 per ton	5.49
1.2 bushels of seed at \$5.90 per bushel	7.08
13.2 hours of labor, at 61 cents per hour	8.08
6.9 hours of horse work at 35 cents per hour	2.43
6.2 hours of tractor work at 62 cents per hour	3.87
Other equipment	3.00
Interest	0.33
All other	0.56
Total growing	39.42
Harvesting:	
18.4 hours of labor	10.79
Horse, tractor, truck	1.98
Other equipment	0.42
Threshing	2.81
All other	0.07
Total harvesting costs	16.07
Storing and selling.....	1.49
Total cost per acre	56.98
Returns:	
16.3 bushels of beans	75.18
0.26 ton of bean straw	1.20
Total returns per acre	76.38
Net gain per acre	19.40
Cost to grow a bushel	2.42
Cost to harvest a bushel	0.98
Cost to store and sell a bushel	0.09
Total cost per bushel	3.49
Net cost per bushel(straw deducted).....	3.42
Value per bushel	4.60
Gain per bushel	0.18
Labor returns per acre	38.40
Returns per hour of labor	1.21

Apples, 1945

575 acres on 14 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	13.49
0.2 tons of manure, at \$3.40 per ton	0.68
97 pounds of nitrogenous fertilizer, at \$51.00 per ton ...	2.48
Other fertilizer	0.27
Spray and dust materials	19.08
33.7 hours of labor, at 80 cents per hour	27.09
2.8 hours of horse work, at 33 cents per hour	0.92
3.7 hours of tractor work, at 57 cents per hour	2.12
Other equipment	10.40
Interest	1.71
All other	4.36
Total growing	82.60
Harvesting:	
8 hours labor	6.97
Auto and truck	0.10
Other equipment	2.43
All other	1.39
Total harvesting	10.89
Storing and selling:	
Packages	7.96
Commission, hired packing, storage, transportation	3.36
Labor	4.10
Equipment	0.72
Building	2.27
All other	2.16
Total storing and selling	20.57
Total cost per acre	114.06
Returns:	
22 bushels packable fruit	81.22
8 bushels ciders	7.30
Other returns	0.12
Total returns	88.64
Net loss per acre	25.42
Cost to grow a bushel	3.84
Cost to harvest a bushel	0.51
Cost to store and sell a bushel	0.96
Total cost per bushel	5.31
Net cost per bushel*	4.44
Total returns per bushel	4.13
Net returns per bushel*	3.26
Loss per bushel	1.18
Returns per hour of labor	0.27
Labor returns per acre	12.74

* 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, 1945

37 acres on 4 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	12.64
1.4 tons of manure, at \$8.62 per ton	12.07
172 pounds of fertilizer, at \$46.20 per ton	3.99
Spray and dust materials	13.53
22.2 hours of labor, at \$1.05 per hour	23.23
2.6 hours of horse work, at \$1.32 per hour	3.42
4.9 hours of tractor work, at 52 cents per hour	2.53
Other equipment	5.84
Interest	1.58
All other	3.48
Total growing	82.31
Harvesting:	
116.4 hours labor	103.72
Auto and truck	3.23
Other equipment	5.82
All other	3.07
Total harvesting	115.84
Storing and selling	0.08
Total cost per acre	198.23
Returns:	
2697 pounds of cherries	320.11
Net gain per acre	121.88
Cost per pound to grow	3.1
Cost per pound to harvest	4.2
Cost per pound to store and sell	*
Total cost per pound	7.3
Total returns per pound	11.9
Gain per pound	4.6
Returns per hour of labor	1.80
Labor returns per acre	248.83

* Less than one-tenth of one cent.

Peaches, 1945

47 acres on 6 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	12.04
0.3 tons of manure, at \$6.80 per ton	2.04
152 pounds of fertilizer, at \$50.80 per ton	3.82
Spray and dust materials	9.48
41.8 hours of labor, at 90 cents per hour	37.62
2.23 hours of horse work, at 30 cents per hour	0.67
5.6 hours of tractor work, at 54 cents per hour	3.00
Other equipment	4.48
Interest	1.50
All other	2.90
Total growing	77.55
Harvesting:	
60.4 hours labor	51.19
Auto and truck	1.24
Other equipment	4.91
Other	1.24
Total harvesting	58.58
Storing and selling:	
Packages	9.27
Commission, hired packing, storage, transportation94
Labor	13.59
All other	3.55
Total storing and selling	27.35
Total cost per acre	163.48
Returns:	
146 bushels peaches	346.85
Net gain per acre	183.37
Cost to grow a bushel53
Cost to harvest a bushel40
Cost to store and sell a bushel19
Total cost per bushel	1.12
Net cost per bushel*	1.05
Total returns per bushel	2.38
Net returns per bushel	2.31
Gain per bushel	1.26
Returns per hour of labor	2.39
Labor returns per acre	286.85

* 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, 1945

25 acres on 3 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	10.80
120 pounds of fertilizer, at \$65.33	3.92
Spray and dust materials	12.12
34.8 hours of labor, at 82 cents per hour	28.48
3.0 hours of horse work, at 37 cents per hour	1.12
5.6 hours of tractor work, at 56 cents per hour	3.12
Other equipment	8.36
Interest	1.56
All other	6.24
 Total growing	 75.72
Harvesting:	
10.6 hours labor	8.52
Other equipment80
Other	1.60
 Total harvesting	 10.92
Storing and selling:	
Packages	0.72
Labor	0.40
All other	1.00
 Total storing and selling	 2.12
Total cost per acre	88.76
Returns:	
18 bushels pears	55.20
 Net loss per acre	 33.56
Cost to grow a bushel	4.28
Cost to harvest a bushel	0.62
Cost to store and sell a bushel	0.12
Total cost per bushel	5.02
Net cost per bushel*	4.98
Total returns per bushel	3.12
Net returns per bushel	3.08
Loss per bushel	1.90
Returns per hour of labor	0.08
Labor returns per acre	3.84

* 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.

Alfalfa, 1945

421 acres on 17 farms

Average per acre:	Dollars
Growing:	
Land	3.91
0.9 tons of manure, at \$2.39 per ton	2.15
Share of seeding cost	2.84
Interest	0.26
All other	0.45
Total growing	9.61
Harvesting:	
9.3 hours labor at 68 cents per hour	6.30
3.6 hours horse work at 31 cents per hour	1.12
3.1 hours tractor use at 50 cents per hour	1.55
Equipment	2.86
All other	1.32
Total harvesting	13.15
Storing and selling	3.92
Total cost per acre	26.28
Returns:	
2.1 tons hay	38.37
Value of aftermath pastured	0.52
Total returns	38.89
Net gain per acre	12.21
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Cost to grow a ton	4.67
Cost to harvest a ton	6.39
Cost to store and sell a ton	1.90
Total cost per ton	12.96
Net cost per ton (value of pasture deducted)	12.71
Value per ton	18.64
Gain per ton	5.93
Labor returns per acre	18.53
Returns per hour of labor	1.99

Hay Other Than Alfalfa, 1945

1,592 acres on 44 farms

Average per acre:	Dollars
Growing:	
Land	4.36
2.1 tons of manure, at \$2.44 per ton	5.12
Share of seeding cost	2.86
Interest	0.43
All other	0.32
Total growing	13.09
Harvesting:	
8.7 hours labor at 62 cents per hour	5.37
2.8 hours horse, at 41 cents per hour	1.14
2.2 hours tractor, at 54 cents per hour	1.18
Equipment	2.36
All other	1.59
Total harvesting	11.64
Storing and selling	4.32
Total cost per acre	29.05
Returns:	
2.0 tons hay	31.98
Value of aftermath pastured	0.61
Total returns	32.59
Net gain per acre	3.54
Cost to grow a ton	6.55
Cost to harvest a ton	5.82
Cost to store and sell a ton	2.17
Total cost per ton	14.54
Net cost per ton (value of pasture deducted)	14.23
Value per ton	16.00
Gain per ton	1.77
Labor returns per acre	8.91
Returns per hour of labor	1.02

Corn Silage, 1945

469 acres on 29 farms

Average per acre:	Dollars
Growing:	
Land	4.38
4.7 tons of manure, at \$2.26 per ton	10.62
233 pounds of fertilizer, at \$35.00 per ton	4.09
9.8 quarts of seed, at \$5.74 per bushel	1.76
9.0 hours of labor, at 59 cents per hour.. ..	5.34
5.2 hours of horse work, at 33 cents per hour	1.72
5.6 hours of tractor work, at 60 cents per hour	3.34
Other equipment	2.82
Interest	0.29
All other	1.18
Total growing	35.54
Harvesting:	
14.5 hours of labor	8.57
4.6 hours of horse labor	1.65
5.1 hours of tractor labor	2.65
Other equipment	4.63
All other	1.73
Total harvesting	19.23
Storing costs	4.84
Total cost per acre	59.61
Returns:	
7.9 tons of silage	57.95
1.4 bushels shelled corn at \$1.19 per bushel	1.66
Total returns	59.61
Cost to grow a ton	
Cost to harvest a ton	4.45
Cost to store a ton	2.40
Cost to store a ton	0.60
Total cost per ton	7.45
Net cost per ton (corn deducted)	7.24
Net returns per ton	7.24

Corn for Grain, 1945

254 acres on 20 farms

Average per acre:	Dollars
Growing:	
Land	4.13
2.5 tons of manure, at \$2.60 per ton	6.50
211 pounds of fertilizer at \$34.20 per ton	3.62
7 quarts of seed, at \$7.99 per bushel	1.67
8.2 hours of labor, at 70 cents per hour	5.72
3.1 hours of horse work, at 48 cents per hour	1.49
5.6 hours of tractor work, at 58 cents per hour	3.26
Other equipment	2.79
Interest	0.25
All other	0.52
Total growing	29.95
Harvesting:	
6.2 hours of labor	4.47
0.6 hours of horse work	0.21
2.4 hours of tractor work	1.28
Other equipment	2.49
Hired harvesting	1.85
Other costs	0.52
Total harvesting	10.82
Storing and selling	1.88
Total cost per acre	42.65
Returns:	
35 bushels shelled corn	55.20
Value of stalks	0.06
Total returns	55.26
Net gain per acre	12.61
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Cost to grow a bushel	0.84
Cost to harvest a bushel	0.31
Cost to store and sell a bushel	0.05
Total cost per bushel	1.20
Returns per bushel	1.56
Gain per bushel	0.36
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Labor returns per acre	22.80
Returns per hour of labor	1.58

Mixed Spring Grain, 1945

264 acres on 15 farms

Average per acre:	Dollars
Costs:	
Land	4.57
2.3 tons of manure, at \$2.45 per ton	5.65
249 pounds of fertilizer, at \$30.60	3.81
2.2 bushels of seed, at \$1.50 per bushel	3.30
4.9 hours of labor at 61 cents per hour	2.99
1.2 hours of horse work, at 40 cents per hour	0.48
3.7 hours of tractor work, at 51 cents per hour	1.90
Other equipment	1.61
Interest	0.31
All other	0.07
 Total growing	 24.69
Harvesting:	
5.8 hours of labor	3.53
0.8 hours of horse work	0.33
1.2 hours of tractor work	0.60
Other equipment	1.61
Threshing and combining	1.89
All other	0.53
 Total harvesting	 8.49
Storing and selling	1.84
Total cost per acre	35.02
Returns:	
35 bushels mixed spring grain	36.38
0.5 tons straw	4.72
 Total returns	 41.10
Net gain per acre	6.08
Cost to grow a bushel	0.71
Cost to harvest a bushel	0.24
Cost to store and sell a bushel	0.05
Total cost per bushel	1.00
Net cost per bushel (straw deducted)	0.87
Value per bushel	1.04
Gain per bushel	0.17
Labor returns per acre	12.61
Labor returns per hour	1.18

Oats, 1945

254 acres on 18 farms

Average per acre:	Dollars
Growing:	
Land	4.82
2.1 tons of manure, at \$2.60 per ton	5.47
217 pounds of fertilizer, at \$31.40 per ton	3.41
2.3 bushels of seed, at \$1.34 per bushel	3.08
5.2 hours of labor at 65 cents per hour	3.36
1.6 hours of horse work, at 46 cents per hour	0.74
3.8 hours of tractor work, at 64 cents per hour	2.42
Other equipment	1.86
Interest	0.25
All other	0.37
Total growing	25.78
Harvesting:	
5.9 hours labor	3.91
1.2 hours horse work	0.50
1.4 hours tractor work	0.83
Other equipment	1.86
Threshing and combining	1.73
Other costs	0.64
Total harvesting	9.47
Storing and selling costs	2.32
Total costs	37.57
Returns:	
32 bushels oats	31.13
0.5 tons oat straw	5.48
Total returns	36.61
Net loss per acre	0.96
Cost to grow a bushel	0.79
Cost to harvest a bushel	0.29
Cost to store and sell a bushel	0.06
Total cost per bushel	1.14
Net cost per bushel (value straw deducted)	0.98
Value per bushel	0.95
Loss per bushel	0.03
Labor returns per acre	6.31
Returns per hour of labor	0.57

Barley, 1945

51 acres on 4 farms

Average per acre	Dollars
Growing:	
Land	3.94
1.0 tons of manure, at \$2.73 per ton	2.73
224 pounds of fertilizer, at \$33.60 per ton	3.77
1.9 bushels of seed, at \$1.88 per bushel	3.58
4.8 hours of labor, at 78 cents per hour	3.75
4.4 hours of tractor work, at 58 cents per hour	2.55
Other equipment	1.26
Interest	0.24
All other	0.16
Total growing	21.98
Harvesting:	
4.0 hours labor	3.14
1.7 hours tractor work	0.84
Other equipment	1.36
Threshing and combining	0.83
Other costs	0.51
Total harvesting	6.68
Storing and selling	0.87
Total cost per acre	29.53
Returns:	
22 bushels barley	30.12
0.1 tons straw	1.32
Total returns	31.44
Net gain per acre	1.91
Cost to grow a bushel	
Cost to harvest a bushel	0.31
Cost to store and sell a bushel	0.04
Total cost per bushel	1.35
Net cost per bushel (value straw deducted)	1.29
Gain per bushel	0.08
Labor returns per acre	8.80
Returns per hour of labor	1.00

Wheat, 1945

534 acres on 24 farms

Average per acre:	Dollars
Growing:	
Land	4.49
1.3 tons of manure at \$2.47 per ton	3.21
255 pounds of fertilizer, at \$34.00 per ton	4.36
1.9 bushels of seed, at \$1.89 per bushel	3.59
5.0 hours of labor, at 65 cents per hour	3.27
0.8 hours of horse work, at 49 cents per hour	0.39
4.0 hours of tractor work, at 53 cents per hour	2.13
Other equipment	1.30
Interest	0.78
All other	0.43
Total growing	23.95
Harvesting:	
6.7 hours of labor	4.67
0.8 hours of horse work	0.30
1.6 hours of tractor work	0.82
Threshing and combining	1.52
Other equipment	1.87
0.9 pounds of twine	0.12
All other	1.13
Total harvesting	10.43
Storing and selling	2.14
Total cost per acre	36.52
Returns:	
33 bushels wheat	53.88
0.6 tons straw	5.61
Total returns	59.49
Net gain per acre	22.97
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Cost to grow a bushel	0.72
Cost to harvest a bushel	0.32
Cost to store and sell a bushel	0.06
Total cost per bushel	1.10
Net cost per bushel (value straw deducted)	0.93
Value per bushel	1.63
Gain per bushel	0.70
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Labor returns per acre	30.90
Labor returns per hour	2.63

Summary, 1945
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	17	26.7	158 bu.	1.11	77	\$ 812	\$ 30
Cabbage	8	13.2	8.4 tons	0.40	82	-342	-26
Tomatoes, C.F.	7	16.3	9.7 tons	1.49	107	1,314	81
Peas, C.F.	11	11.0	2,443 lbs.	3.21	18	488	44
Beans, dry	8	13.2	16 bu.	1.21	32	256	19
Corn, C.F.	7	19.9	3.5 tons	1.72	38	818	41
<u>Fruit</u>							
Apples	14	41.1	22 bu.	0.27	47	-1,045	-25
Cherries	4	9.2	2,697 lbs.	1.80	139	1,121	122
Peaches	6	7.8	146 bu.	2.39	120	1,424	183
Pears	3	8.3	18 bu.	0.08	46	-280	-34
<u>Grain</u>							
Wheat	24	22.2	33 bu.	2.63	12	510	23
Corn for grain	20	12.7	35 bu.	1.58	14	160	13
Mixed spring grain	15	17.6	35 bu.	1.18	11	107	6
Oats	18	14.1	32 bu.	0.57	11	-14	-1
Barley	4	12.7	22	1.00	9	24	2
<u>Hay</u>							
Alfalfa	17	24.8	2.1 tons	1.99	9	302	12
Other hay	44	36.2	2.0 tons	1.02	9	128	4

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	30	24	8,887 lbs.	\$ 1.24	117	\$ 1,852
Hens	28	899	172 eggs	1.27	1.66	996
Raising chicks	29	2,978*	-----	1.00	0.21	242
Incubation	4	**	**	7.17	1	2,289
Sheep	4	90	1.05 lambs	0.03	6.0	-381
Feeder lambs	5	469	24 lbs. /	-0.87	1.3	-1,018

* Number of chicks started.

** The average number of eggs set per farm was 59,053 and the per cent hatch 60.

/ Pounds of grain per head for 132 days on feed.

Farm Operating Statement, 1945

Item	Average per farm <u>Dollars</u>	Proportion of total receipts <u>Per cent</u>
Cash receipts:		
Crops	7,963	34.4
Milk	5,193	22.5
Sale of livestock	2,363	10.2
Eggs	3,070	13.3
Poultry	1,974	8.5
Sale of purchased goods, miscellaneous ..	2,546	11.1
Total receipts	23,109	100.0
Cash expenses:		
Labor	2,918	12.6
Equipment ... (gasoline, oil, equipment bought)	2,431	10.5
Real estate (insurance, repairs)	1,593	6.9
Taxes	328	1.4
Crops (seed, fertilizer, threshing)	2,137	9.2
Livestock (feed, bedding, supplies, cows bought)	5,984	25.9
Marketing (containers, commission, storage)	457	2.1
Goods bought for resale, miscellaneous ..	2,042	8.8
Total expenses	17,890	77.4
Difference (cash available for living, saving, and payment of interest)	5,219	22.6
Adjustments for non-cash receipts and expenses:		
Increase in farm capital	2,013	8.7
Value of unpaid family labor	-708	-3.1
Value of board furnished hired labor	82	-0.3
Farm income (income for operator's labor and use of capital)	6,442	27.9
Interest on farm capital of \$38,026 at 5%	1,901	8.2
Labor income (income for operator's year's work, comparable to wage of farm superintendent)	4,541	19.7
Value of house rent and privileges of operator	701	3.0
Labor earnings (income for operator's year's work, comparable to wage of city worker) ..	5,242	22.7
Value of operator's time (what he would work for as farm superintendent)	1,690	7.3
Return on capital	4,752	20.6
Per cent return on capital	12.5	

Summary of Returns per Hour of Labor

Farm Enterprises	1914	1919	1924	1929	1934	1939	1944	1945
	to	to	to	to	to	to		
	1918	1923	1928	1933	1938	1943		
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.17	1.24
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	0.89	1.27
Raising chicks	-	-	-	0.46	0.33	0.48	0.32	1.00
Incubation	-	-	-	-	1.91	2.96	5.37	7.17
Sheep	-	-	-	-0.73	0.06	0.42	-1.19	0.03
Feeder lambs	-	-	-	0.04	0.18	0.24	0.37	-0.87
<u>Fruit:</u>								
Apples	-	0.79	0.79	0.45	0.45	0.85	1.90	0.27
Cherries	-	-	-	-	0.64	0.88	1.89	1.80
Peaches	-	-	-	-	0.54	0.56	1.91	2.39
Pears	-	-	-	-	0.36	1.24	1.32	0.08
<u>Grain:</u>								
Barley	0.03	-0.28	0.07	-0.34	0.07	-0.03	0.41	1.00
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	0.83	1.58
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.56	0.57
Mixed spring grains	-	-	-	-0.30	-0.03	0.36	0.96	1.18
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	1.88	2.63
<u>Hay:</u>								
Alfalfa	0.82	0.94	0.78	0.31	0.53	1.04	2.19	1.99
All other hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.33	1.02
<u>Vegetables:</u>								
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	0.38	1.21
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.32	0.40
Corn, sweet	-	-	-	-	0.42	0.49/	0.98/	1.72/
Peas, canning-factory	-	-	-	0.21	0.16	0.92	2.68	3.21
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.46	1.11
Tomatoes, canning-factory	-	-	-	0.24*	0.41	0.67	0.84	1.49

* Less than five years.

/ Canning-factory sweet corn only.