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Average Enterprise
Costs and Returns
— from —
FARM COST ACCOUNTS
48 Farms -- 1950

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AVERAGE ENTERPRISE COSTS AND RETURNS
FOR FARM COST ACCOUNTS, 1950*

For the Cost Account year 1950, there were 48 New York State farmers who kept detailed records on their businesses in cooperation with the Department of Agricultural Economics, Cornell University.

The Cost Accounts were kept on an enterprise basis and provide information as to the quantities of seed, labor, fertilizer, etc. that are used. They also show the amount and relative importance of the items of cost which make up the total. This report includes information on costs, returns, and profits for principal enterprises on the farms studied.

The field work on these accounts was performed by James Holderness and C. DelMar Kearl. The closing of the books and the preparation of this report on results of the operation of the farms was done by the Cost Account staff consisting of: Helen Smith, Marjorie Evans, Oneta Shipe, Virginia Williams, Edith Slights, and Gloria Howell.

THE ECONOMIC SITUATION IN 1950*

The 1950 crop year turned out to be a fairly good year. Farm prices, which had been declining since the peak 1948 year, continued downward during the early part of 1950, but recovered enough during the last few months to make most crop and livestock enterprises profitable.

Year	New York farm prices	Prices of articles farmers buy	Earnings of factory workers
1935-39	106	125	210
1948	278	259	485
1949	244	250	496
1950			
Jan.	215	248	497
Feb.	216	248	499
Mar.	222	250	498
Apr.	222	251	493
May	235	254	499
June	233	255	505
July	238	256	511
Aug.	233	258	526
Sept.	241	260	514
Oct.	241	261	532
Nov.	246	263	535
Dec.	246	265	548
1951			
Jan.	258	272	554
Feb.	265	276	555
Mar.	262	280	556
Apr.	259	283	553

The farmers, however, were not in nearly as favorable a position as non-farm workers. Earnings of factory workers showed little tendency for a post-war decline, were high throughout the period and increased about as much as farm prices during the latter part of the year.

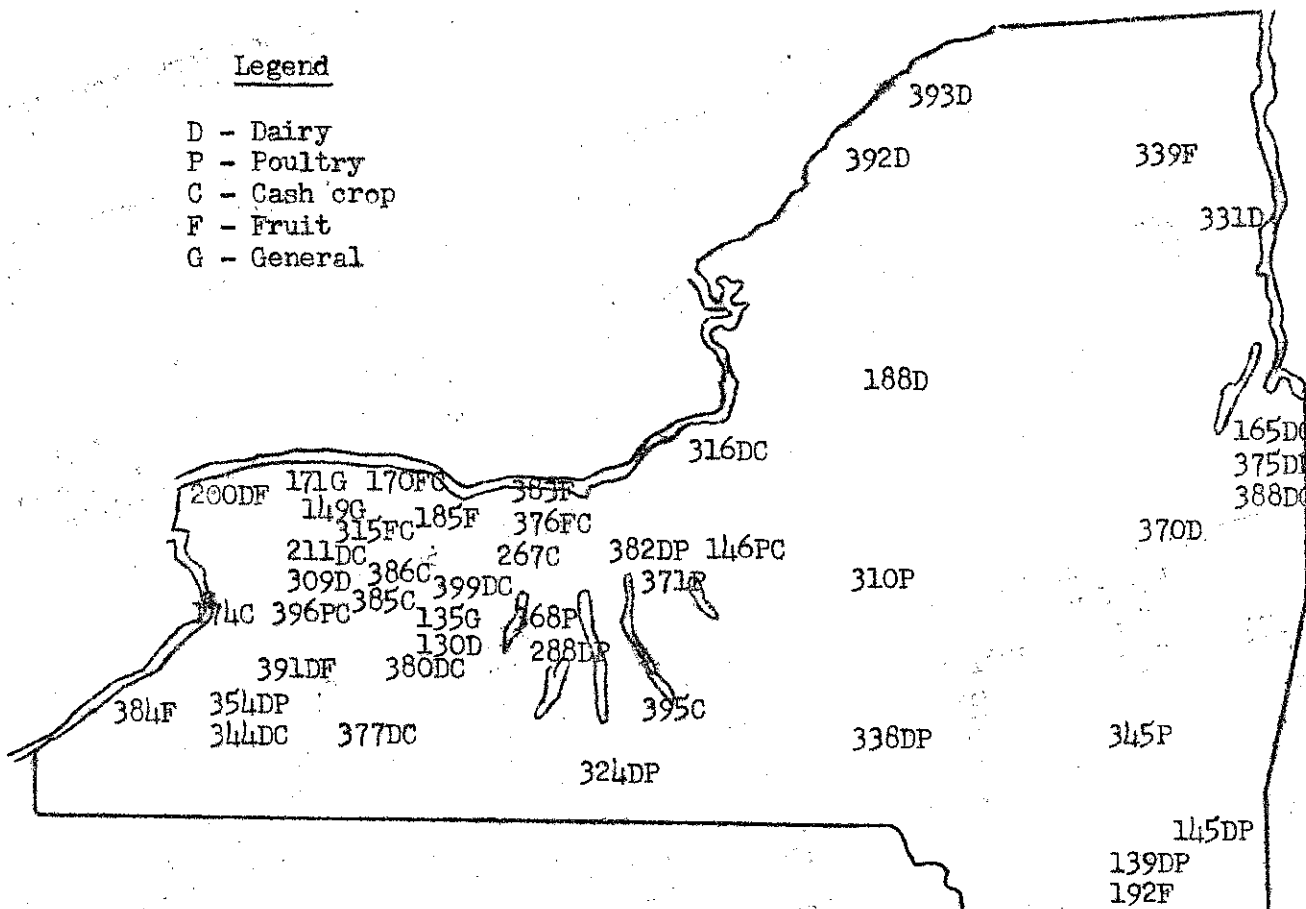
*The indexes for New York farm prices, prices of articles farmers buy and earnings of factory workers are on a pre-World War I base.

Source: Farm Economics, Numbers 180 and 181, April and August, 1951.

LOCATION OF FARMS

Legend

- D - Dairy
- P - Poultry
- C - Cash crop
- F - Fruit
- G - General



Cost Account farms are located in most of the farming areas of the State. They tend to be larger than average farms and are generally better managed and more productive.

Although space on the map does not allow the numbers to be put exactly in the location of the farm, they do indicate the general area in which the farm is situated.

The type of farm is indicated by the letters which follow the farm number. The combinations of letters indicate that there were two major types of enterprises on the farm. General type farms include those with a number of different types of enterprises, none of which are important enough to warrant classifying the farm by a type of enterprise.

YIELDS FOR CROPS AND LIVESTOCK

Better farming methods, more fertilizer, better feeding, new varieties, more intensive operation, and favorable weather have caused yields for crops and

Item	New York State*			Cost Accounts
	1936-40	1946-50	1950	1950
Hay	1.3	1.5	1.6	2.0
Corn silage	8.9	9.6	10.0	9.0
Corn grain	34	41	45	53
Wheat	24	27	28	31
Oats	30	36	43	47
Barley	25	30	34	35
Dry beans	14.0	18.8	16.2	20.1
C.F. peas	1345	2114	1520	1909
C.F. tomatoes	7.6	7.6	9.0	11.1
Potatoes	130	257	313	417
Cabbage	9.7	12.0	17.5	6.0
C.F. corn	2.2**	2.6**	3.4***	2.9***
Cows	5628	6242	6600	9900
Hens	154	183	186	190

livestock to be high in recent years. The Cost Account Farm yields for crops tended to be slightly above the average for New York State for 1950. The cabbage yield was low because much of the tonnage grown was not harvested.

Milk production per cow on Cost Account Farms is considerably above the average for the State. Production rates for hens are slightly above the State average.

* BAE Reports. ** Unhusked. *** Husked.

WEATHER CONDITIONS AT FIVE NEW YORK STATIONS, 1950*

Station	Length of growing season**	May 1-Sept.30 average		Annual total	
		Tempera- ture	Precip- itation	Precip- itation	Departure from normal
		degrees	inches	inches	inches
Batavia	159	62.5	15.3	35.8	+ 4.2
Ithaca	155	62.4	18.6	40.0	+ 6.9
Ogdensburg	154	62.8	10.4	—	—
Poughkeepsie	193	66.1	16.0	35.7	- 3.5
Schenectady	161	63.9	17.1	37.1	+ 2.3
New York State		62.8	16.9	40.7	+ 1.4
Normal		64.0	18.3	39.3	

* Weather Bureau, U. S. Department of Commerce, Annual Summary, 1950.

**Number of days between first and last frost.

For most areas of New York State, summer temperatures and precipitation were below normal. Total annual precipitation, however, was 1.4 inches above normal for the State. Cool temperatures generally made it a good "oat" year. Severe wind and rain storms late in November caused considerable damage to fruits and vegetables grown in Delaware and Ulster Counties, and the Genesee River Valley.

Labor Force on Cost Account Farms
- 1950 -

	Large farms	Middle- sized	Small farms	All farms
Farms	16	16	16	48
Man equivalent				
Range	4.4 to 14.2	2.3 to 4.1	1.1 to 2.3	1.1 to 14.2
Average	7.5	3.2	1.7	4.1
Months of work performed by:				
Men hired by month or year:				
With privileges	16	14	1	10
With board	0	2	3	2
With wage only	9	2	0	4
Men hired by day or hour	45	4	2	17
Operator	12	12	12	12
Other unpaid	8	5	2	5
Total months	90	39	20	50

Cost of Labor, 1950

48 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage	177
Value milk, wood, house, etc.	40
Total	217
	(High third, \$305; low third, \$162)
Men boarding with farmer:	
Wage	104
Value of board	50
Total	154
	(High third, \$199; low third, \$106)
Men living off farm:	
Cash wage	188
	(High third, \$225; low third, \$98)
Hired by day or hour:	
Average of 87 cents per hour, or \$204 per month (high third, 117 cents or \$274; low third, 59 cents or \$138).	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$225 per month in cash and \$64 in privileges, or \$289 (high third, \$369; low third, \$223).	
Members of family other than operator:	
Average value \$273 (high third, \$374; low third, \$157).	
Average cost of all types of farm labor:	
Average of 98 cents per hour or \$231 per month (high third, \$267; low third, \$188).	

Tractors, 1950

108 tractors on 47 farms*

Average per tractor:	Dollars
765 gallons of fuel, at 18 cents per gallon	135.19
Oil, grease, and greasing	13.06
Farm labor	18.15
Insurance	3.62
Depreciation	88.48
Repairs	61.84
Tires	23.53
Interest	48.11
Buildings	11.35
All other	7.10
Cost for the year	410.43

Hours of work per tractor	547
Cost per hour, dollars	0.75

*Nine farms had 1 tractor, 22 farms had 2 tractors, 11 farms had 3 tractors, 4 farms had 4 tractors, and 1 farm had 6 tractors.

Trucks, 1950

71 trucks on 39 farms

Average per truck:	Dollars
452 gallons of fuel, at 21 cents per gallon	93.80
Oil, grease, and greasing	8.45
Farm labor	17.10
License	28.42
Insurance	37.87
Depreciation	106.66
Repairs	95.02
Tires	29.27
Interest	38.35
Buildings	21.23
All other	4.69
Cost for the year	480.86

Distance driven per truck, miles*.....	4,042
Cost per mile, cents*	13.0

*Based on 49 trucks with known mileage.

Horses, 1950

17 horses on 7 farms*

Average per horse:	Dollars
Costs:	
434 pounds of grain, at \$3.15 per hundredweight	13.65
3.1 tons of hay, at \$20.44 per ton	63.35
Pasture and fences	9.10
Other feed and bedding	6.95
Total feed and bedding	93.05
79 hours of man labor, at 68 cents per hour	53.65
Depreciation	14.07
Buildings	7.13
Interest on average value of \$84 per horse	3.83
Shoeing	3.83
Veterinarian and medicine	0.42
All other	3.90
Total other than feed, bedding, and labor	33.18
Total cost to keep a horse	179.88
Credits:	
4.4 tons of manure, at \$1.08 per ton	4.73
Total credits	4.73
Net cost of horse work	175.15
Harness cost	7.19
Cost for the year, horse and harness	182.34
Hours of work per horse	525
Cost per hour, cents	35

*Farms with rates in excess of \$1.25 per hour of horse work were not included. In reviewing the situation on these farms, it was concluded that the operator kept horses for reasons other than for power.

Dairy Cows, 1950

776 cows on 28 farms

Average per cow:	Dollars
Costs:	
3,145 pounds of grain, at \$63.92 per ton	100.52
2.3 tons of hay, at \$21.16 per ton	48.66
Other feed	0.24
4.7 tons of silage, at \$8.10 per ton	38.07
Other succulent feed	1.56
Bedding	5.78
Pasture and fences	27.24
Total feed and bedding	222.07
115 hours of labor, at 87 cents per hour	99.62
Horse work, automobile, truck, tractor	5.98
Dairy equipment	8.67
Interest on \$240 value of cow	11.68
Buildings	12.60
Breeding costs	5.88
Veterinarian, medicine, disinfectants	7.23
Hired milk-hauling	14.36
Cow-testing association dues	3.22
Insurance	0.68
Registration and transfer fees	0.37
Light, water, power	5.87
Strainer cloths and other supplies	2.55
All other	5.14
Total other than feed, bedding, and labor	84.23
Total cost	405.92
Returns:	
9,522 pounds of milk sold	404.35
400 pounds of milk used on farm.....	17.79
Calves	31.78
10.4 tons of manure	13.65
Appreciation	26.26
Total returns	493.83
Gain	87.91
Cost of producing 100 pounds of milk, dollars	3.37
Value of 100 pounds of milk, dollars	4.25
Return per hour of labor, dollars	1.62

Heifers, 1950

237 mature-heifers equivalents on 27 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	44.54
507 pounds of whole milk, at \$4.35 per hundredweight	22.04
1,896 pounds of grain, at \$3.47 per hundredweight	65.77
2.4 tons of hay, at \$20.38 per ton	48.90
1.8 tons of silage, at \$7.79 per ton	14.02
Other feed	2.73
Pasture and fences	24.50
Bedding	8.28
Total feed and bedding	186.24
48 hours of labor, at 84 cents per hour	40.21
Horse hours and equipment	5.64
Buildings	16.02
Breeding fees	6.09
Veterinarian and medicine	0.61
Insurance	0.68
Registration and transfer fees	1.14
Lights, water	2.79
Interest	14.57
All other	1.82
Total other than calf, feed, bedding, and labor	49.36
Total cost	320.35
By-products:	
9.2 tons of manure	11.48
Net cost of raising a heifer to 27.5 months of age	308.87

* There were a total of 811 heifers of all ages on these farms for a part or all of the year. They were fed a total of 6515 heifer-months, which divided by 27.5, equals 237 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1950

27 bulls on 19 farms

Average per bull:	Dollars
Costs:	
760 pounds of grain, at \$69.63 per ton	26.46
2.1 tons of hay, at \$20.91 per ton	43.91
0.8 tons of silage, at \$6.44 per ton	5.15
Other feed and bedding	5.14
Pasture, fences, water	3.32
Total feed and bedding	83.98
65 hours of labor, at 79 cents per hour	51.46
Interest on value of bull	14.31
Buildings	12.96
All other	9.66
Total other than feed, bedding, and labor	36.93
Total cost	172.37
Credits:	
5.0 tons of manure, at \$1.27 per ton	6.35
Appreciation	49.71
Total credits other than service fees	56.06
Service fees from neighbors	0.98
Services charged to cows, 14.1 at \$6.09	85.84
Services charged to heifers, 4.1 at \$7.19	29.49
Total service credits	116.31
Total credits	172.37

Hens, 1950

30,372 birds on 22 farms

Average per bird:	Dollars
Costs:	
47 pounds of grain, at \$3.43 per hundredweight	1.61
62 pounds of mash, at \$4.19 per hundredweight	2.60
Grit and shell	0.04
Other feed	0.01
Total feed	4.26
1.2 hours of labor, at 95 cents per hour	1.14
Depreciation	1.04
Interest	0.09
Power and equipment	0.18
Buildings	0.29
Litter	0.06
Electricity	0.05
Containers	0.06
All other	0.09
Total other than feed and labor	1.86
Total cost	7.26
Returns:	
190 eggs per hen	7.39
78 pounds of manure	0.06
Total returns	7.45
Gain	0.19
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Cost of producing a dozen eggs	0.46
Value per dozen eggs	0.47
Return per hour of labor	1.09
Labor return per bird	1.33

Raising Chicks, 1950

39,279 chicks started on 20 farms

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 36 cents per chick	35.68
1,535 pounds of mash, at \$4.33 per hundredweight	66.46
981 pounds of grain, at \$3.16 per hundredweight	31.02
Other feed	0.22
Total feed	97.70
25 hours of labor at 93 cents per hour	23.23
Horse, automobile, truck, tractor costs	4.28
Poultry equipment	6.18
Litter	1.15
Interest	3.40
Coal, electricity, etc.	4.22
Medicine and disinfectants	1.47
Range and fences	1.30
Buildings	1.93
All other	0.67
Cost other than chicks, feed, and labor	24.60
Total cost	181.21
Returns:	
0.3 pullets sold	0.33
10.0 meat birds sold or eaten, at \$1.22 per bird	12.18
72.7 pullets for laying flock, at \$2.11 per bird	153.57
2.2 breeding cockerels	9.83
14.8 birds died	
Total value of birds	175.91
530 pounds of manure	0.47
Eggs laid on range	2.54
Returns other than birds	3.01
Total returns	178.92
Loss	2.29
Cost of raising a bird to maturity	2.21
Value of mature bird	2.18
Return per hour of labor	0.85
Labor return per 100 chicks started	20.93

Potatoes, 1950

197 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	7.10
2.2 tons of manure, at \$2.81 per ton	6.18
1777 pounds of fertilizer, at \$48.70 per ton	43.27
Cover crop	7.11
26.9 bushels of seed, at \$1.57 per bushel	42.24
Spray and dust materials	11.25
Hired spraying	4.64
21.0 hours of labor, at \$1.00 per hour	20.99
10.3 hours of tractor work, at 76 cents per hour	7.82
Other equipment	14.52
Interest	1.69
All other	2.18
Total growing	168.99
Harvesting:	
61.2 hours of labor	69.01
Tractor, truck and auto costs	7.11
Other equipment	14.11
All other	1.79
Total harvesting	92.02
Storing and selling:	
29.7 hours of labor	30.37
Auto and truck costs	4.56
Equipment	6.01
Buildings	10.97
Interest	2.38
All other	12.75
Total storing and selling	67.04
Total cost per acre	328.05
Total returns 417 bushels of potatoes	299.80
Net loss per acre	28.25
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Cost per bushel to grow	0.41
Cost per bushel to harvest	0.22
Cost per bushel to store and sell	0.16
Total cost per bushel	0.79
Returns per bushel	0.72
Loss per bushel	0.07
<hr/>	
Labor returns per acre	92.12
Returns per hour of labor	0.82

Cabbage, 1950

89 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	5.33
1.3 tons of manure, at \$3.54 per ton	4.60
1,281 pounds of fertilizer, at \$45.74 per ton	29.30
Seeds and plants	11.46
Spray and dust materials	1.08
35.1 hours of labor, at 91 cents per hour	31.99
3.1 hours of horse work, at 32 cents per hour	1.00
10.1 hours of tractor work, at 82 cents per hour	8.26
Other equipment (including auto and truck)	7.88
Interest	0.99
All other	3.47
Total growing	105.36
Harvesting:	
24.0 hours of labor	19.10
Horse, tractor, and truck cost	2.78
Other equipment cost	0.04
All other	0.08
Total harvesting costs	22.00
Storing and selling costs	13.53
Total cost per acre	140.89
Returns:	
6.0 tons of cabbage*	85.61
Other	1.13
Total returns per acre	86.74
Net loss per acre	54.15
Cost to grow a ton	
Cost to grow a ton	17.65
Cost to harvest a ton	3.69
Cost to store and sell a ton	2.26
Total cost per ton	23.60
Net cost per ton	23.41
Return per ton	14.34
Loss per ton	9.07
Labor returns per acre	5.42
Returns per hour of labor	0.08

*Because of low fall prices, not all cabbage was harvested.

Canning Factory Peas, 1950

115 acres on 8 farms

Average per acre:..	Dollars
Growing:	
Land	4.31
4.3 bushels of seed, at \$7.37 per bushel	31.69
493 pounds of fertilizer, at \$52.53 per ton	12.95
1.4 tons of manure, at \$2.57 per ton	3.60
5.3 hours of labor, at \$1.01 per hour	5.33
4.4 hours of tractor work at 84 cents per hour	3.70
Other equipment (including auto and truck)	4.14
All other	3.19
Total growing	68.91
Harvesting:	
8.9 hours of labor	8.86
Horse, auto, tractor, and truck	1.92
Other equipment	2.47
All other	0.56
Total harvesting	13.81
Storing and selling costs	5.97
Total cost per acre :.....	88.69
Returns:	
1.0 tons of peas	90.47
Pea silage	3.20
Other	0.90
Total returns per acre	94.57
Net gain per acre	5.88
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Cost to grow a ton	67.64
Cost to harvest a ton	13.56
Cost to store and sell a ton	5.85
Total cost per ton	87.05
Net cost per ton	83.02
Net return per ton	88.79
Gain per ton	5.77
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Labor returns per acre	20.07
Returns per hour of labor	1.42

Canning Factory Tomatoes, 1950

204 acres on 10 farms

Average per acre:	Dollars
Growing:	
Land	6.45
2.2 tons of manure, at \$3.50 per ton	7.71
1,387 pounds of fertilizer, at \$4.32 per ton	30.74
0.4 tons of lime, at \$8.75 per ton	0.35
Spray and dust	8.66
3,153 plants, at \$9.15 per thousand	28.85
30.9 hours of labor, at 98 cents per hour	30.39
2.6 hours of horse work, at 51 cents per hour	1.32
12.4 hours of tractor work, at 72 cents per hour	8.92
Other equipment (including auto and truck)	9.39
Interest	1.39
All other	9.70
Total growing	143.87
Harvesting:	
82.5 hours of labor	81.07
Tractor, truck, and auto costs	8.33
Other equipment	0.46
All other	1.41
Total harvesting	91.27
Storing and selling cost	16.17
Total cost per acre	251.31
Returns:	
11.1 tons of tomatoes	288.35
Net gain per acre	37.04
Cost to grow a ton	12.91
Cost to harvest a ton	8.19
Cost to store and sell a ton	1.45
Total cost per ton	22.55
Returns per ton	25.87
Gain per ton	3.32
Labor returns per acre	152.13
Returns per hour of labor	1.28

Canning Factory Corn, 1950

120 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land	4.54
4.0 quarts of seed, at \$20.08 per bushel	2.51
301 pounds of fertilizer, at \$58.47 per ton	8.80
0.5 tons of manure, at \$3.30 per ton	1.65
5.1 hours of labor, at 96 cents per hour	4.88
4.7 hours of tractor work, at 79 cents per hour	3.72
Other equipment (including auto and truck)	3.28
All other	1.33
Total growing	30.71
Harvesting costs	12.99
Storing and selling costs	2.67
Total cost per acre	46.37
Returns:	
1.9 tons sweet corn	56.17
0.3 tons of silage	0.52
Total returns per acre	56.69
Net gain per acre	10.32
Cost to grow a ton	15.93
Cost to harvest a ton	6.74
Cost to store and sell a ton	1.39
Total cost per ton	24.06
Net cost per ton (silage deducted)	23.79
Returns per ton	29.15
Net gain per ton	5.36
Labor returns per acre	15.69
Returns per hour of labor	2.84

Dry Beans, 1950

127 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	6.60
2.3 tons of manure, at \$3.17 per ton	7.30
330 pounds of fertilizer, at \$52.00 per ton	8.58
0.9 bushels of seed, at \$7.21 per bushel	6.49
9.0 hours of labor, at 96 cents per hour	8.61
0.5 hours of horse work, at 34 cents per hour	0.17
6.8 hours of tractor work, at 71 cents per hour	4.81
Other equipment (including auto and truck)	4.81
Interest	0.45
Spray and dust materials	1.82
Hired spraying	0.38
All other	0.68
Total growing	50.70
Harvesting:	
9.1 hours of labor	8.55
Horse, tractor, truck, auto	2.31
Other equipment	1.79
Hired threshing	3.91
All other	0.31
Total harvesting costs	16.87
Storing and selling	2.07
Total costs	69.64
Returns:	
20.1 bushels of beans	87.89
0.25 tons of bean straw	2.09
Total returns	89.98
Net gain per acre	20.34
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Cost to grow a bushel	2.53
Cost to harvest a bushel	0.84
Cost to store and sell a bushel	0.10
Total cost per bushel	3.47
Net cost per bushel (straw deducted)	3.37
Value per bushel	4.38
Net gain per bushel	1.01
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Labor returns per acre	37.73
Returns per hour of labor	2.06

728 acres on 16 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	20.33
0.2 tons of manure, at \$3.85 per ton	0.77
132 pounds of nitrogenous fertilizer at \$58.80 per ton	3.89
Other fertilizer	0.76
Spray and dust materials	40.31
37.3 hours of labor, at \$1.05 per hour	39.35
0.4 hours of horse work, at 52 cents per hour	0.21
7.5 hours of tractor work, at 76 cents per hour	5.67
Other equipment (including auto and truck)	17.77
Interest	3.02
All other	8.64
Total growing	140.72
Harvesting:	
81 hours of labor	84.97
2.1 hours of tractor work	1.56
Auto and truck	5.13
Other equipment	2.69
All other	3.43
Total harvesting	97.78
Storing and selling:	
Packages	56.26
Commission, hired packing, storage, transportation	61.56
Labor	18.87
Equipment (including auto and truck)	4.95
Buildings	2.03
All other	4.56
Total storing and selling	148.23
Total cost per acre	386.73
Returns:	
313 bushels of packable fruit	486.82
Ciders and drops	11.34
Total returns per acre	498.16
Net gain per acre	111.43
Cost to grow a bushel	0.45
Cost to harvest a bushel	0.31
Cost to store and sell a bushel	0.47
Total cost per bushel	1.23
Net cost per bushel*	0.82
Total returns per bushel	1.59
Net returns per bushel*	1.18
Gain per bushel	0.36
Labor returns per acre	254.62
Returns per hour of labor	1.88

*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, 1950

61 acres on 6 farms*

Average per acre:	Dollars
Growing:	
Orchard overhead	28.88
237 pounds of fertilizer, at \$68.52 per ton	8.12
Spray and dust materials	13.55
25.3 hours of labor, at \$1.03 per hour	25.99
0.5 hours of horse work at 40 cents per hour	0.20
6.2 hours of tractor work, at 87 cents per hour	5.41
Other equipment (including auto and truck)	11.58
Interest	1.76
All other	9.03
 Total growing	 104.52
Harvesting:	
259.0 hours of labor	224.15
Auto, truck, and tractor	7.83
Other equipment	3.06
All other	4.42
 Total harvesting	 239.46
Storing and selling	18.39
Total cost per acre	362.37
Returns:	
8,181 pounds of cherries	553.36
Net gain per acre	190.99

	Cents
Cost per pound to grow	1.3
Cost per pound to harvest	2.9
Cost per pound to store and sell	0.2
Total cost per pound	4.4
Total returns per pound	6.7
Gain per pound	2.3

	Dollars
Labor returns per acre	446.61
Returns per hour of labor	1.54

*9 accounts on 6 farms.

48 acres on 8 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	25.79
6.8 tons of manure, at \$5.65 per ton	4.52
119 pounds of fertilizer, at \$71.40 per ton	4.25
Spray and dust materials	18.65
73.9 hours of labor, at \$1.03 per hour	76.45
1.8 hours of horse work, at 39 cents per hour	0.71
14.6 hours of tractor work, at 64 cents per hour	9.34
Other equipment (including auto and truck)	16.29
Interest	3.34
All other	5.60
Total growing	164.94
Harvesting:	
65.4 hours of labor	66.64
Auto, truck, and tractor	5.68
Other equipment	3.88
All other	3.20
Total harvesting	79.40
Storing and selling:	
Packages	22.24
Hired storage	2.24
Labor	15.50
Equipment (including auto and truck)	6.64
All other	7.84
Total storing and selling	54.46
Total cost per acre	298.80
Returns:	
180 bushels of peaches ..	324.24
Net gain per acre	25.44
Cost to grow a bushel	0.92
Cost to harvest a bushel	0.44
Cost to store and sell a bushel	0.30
Total cost per bushel	1.66
Net cost per bushel*	1.53
Total returns per bushel	1.80
Net returns per bushel*	1.67
Gain per bushel	0.14
Labor returns per acre	184.02
Returns per hour of labor	1.19

*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, 1950

26 acres on 5 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	9.70
115 pounds of fertilizer, at \$66.96	3.85
Spray and dust materials	10.12
6.4 hours of labor, at \$1.14 per hour	7.29
3.7 hours of horse work, at 45 cents per hour	1.68
2.3 hours of tractor work, at 78 cents per hour	1.79
Other equipment (including auto and truck)	7.63
Interest	0.80
All other	6.15
Total growing	49.01
Harvesting:	
29.1 hours of labor	33.86
Equipment (including tractor, auto, and truck)	5.34
All other	2.10
Total harvesting	41.30
Storing and selling:	
Packages	35.49
Commission, hired packing, storage, transportation	51.30
Labor	2.48
Equipment (including auto and truck)	4.20
All other	2.14
Total storing and selling	95.61
Total cost per acre	185.92
Returns:	
130 bushels of pears	314.62
Other returns	0.08
Total returns	314.70
Net gain per acre	128.78
Cost to grow a bushel	
Cost to grow a bushel	0.38
Cost to harvest a bushel	0.32
Cost to store and sell a bushel	0.73
Total cost per bushel	1.43
Net cost per bushel*	0.76
Total returns per bushel	2.42
Net returns per bushel*	1.75
Gain per bushel	0.99
Labor returns per acre	172.40
Returns per hour of labor	4.56

*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.

Pasture, 1950

1,816 acres of regular pasture on 28 farms with Dairy Cows Accounts

	Average cost		
	Per farm	Per acre	Per cow equivalent
	<u>dollars</u>	<u>dollars</u>	<u>dollars</u>
Cost of regular pasture*:			
Labor	45	0.70	
Horse	3	0.05	
Tractor	25	0.38	
Auto and truck	2	0.03	
Other equipment	11	0.17	
Manure	129	1.99	
Lime	25	0.38	
Fertilizer	23	0.36	
Seed and seeding	66	1.02	
Interest	94	1.44	
Taxes	33	0.51	
Fences	174	2.68	
Other	16	0.24	
Total cost of regular pasture .	646	9.95	
Credits for hay cut, etc.	12		
Net cost of regular pasture	634		16.24
Aftermath pasture	140		3.57
Annual crops pasture	156		4.01
Hired pasture	25		0.65
Total pasture cost	955		24.47

*Includes permanent and rotated pasture.

Hay, 1950

1,803 acres on 43 farms

Average per acre:	Dollars
Growing:	
Land	5.22
2.0 tons of manure, at \$2.98 per ton	5.97
Share of seeding cost	3.62
Interest	0.59
All other	0.83
Total growing	16.23
Harvesting:	
6.3 hours of labor, at 92 cents per hour	5.82
0.6 hours of horse work, at 43 cents per hour	0.26
3.0 hours of tractor work, at 71 cents per hour	2.13
Equipment (including auto and truck)	5.92
Hired baling	1.91
All other	1.07
Total harvesting	17.11
Storing and selling	5.84
Total cost per acre	39.18
Returns:	
2.0 tons of hay	38.24
Value of aftermath pasture	2.34
Value of trefoil seed	0.48
Value of bedding	0.03
Total returns per acre	41.09
Net gain per acre	1.91
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Cost to grow a ton	8.05
Cost to harvest a ton	8.48
Cost to store and sell a ton	2.89
Total cost per ton	19.42
Net cost per ton (value of pasture, trefoil seed, and bedding deducted).....	18.00
Value per ton	18.95
Net gain per ton	0.95
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Labor returns per acre	7.90
Returns per hour of labor	1.22

Grass Silage, 1950

79 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land	4.46
2.8 tons of manure, at \$2.80 per ton	7.83
Seeding	1.79
Interest	0.48
Total growing	14.56
Harvesting:	
9.8 hours of labor, at 98 cents per hour	9.56
0.2 hours of horse labor, at 25 cents per hour	0.05
4.4 hours of tractor labor, at 81 cents per hour	3.58
Other equipment (including auto and truck)	12.86
Hired silo filling	1.14
All other	3.99
Total harvesting	31.18
Storing costs	5.54
Total cost per acre	51.28
Returns:	
7.1 tons of silage	44.72
Aftermath	6.56
Total returns	51.28
Cost to grow a ton	
Cost to harvest a ton	4.37
Cost to store a ton	0.77
Total cost per ton	7.18
Net cost per ton (aftermath deducted)	6.26

Corn Silage, 1950

405 acres on 26 farms

Average per acre:	Dollars
Growing:	
Land	5.36
3.8 tons of manure, at \$2.87 per ton	10.92
229 pounds of fertilizer, at \$50.74 per ton	5.81
7.7 quarts of seed, at \$8.98 per bushel	2.16
7.3 hours of labor, at 85 cents per hour	6.23
1.4 hours of horse work, at 36 cents per hour	0.50
5.8 hours of tractor work, at 84 cents per hour	4.85
Other equipment (including auto and truck)	4.46
Interest	0.34
All other	0.76
Total growing	41.39
Harvesting:	
10.8 hours of labor	9.15
1.0 hours of horse work	0.30
4.9 hours of tractor work	3.80
Other equipment (including auto and truck)	10.00
Hired silo filling	3.98
All other	0.34
Total harvesting	27.57
Storing costs	7.93
Total cost per acre	76.89
Returns:	
8.6 tons of silage	75.43
0.8 bushels of shelled corn	1.30
Aftermath	0.16
Total returns per acre	76.89
Cost to grow a ton	4.83
Cost to harvest a ton	3.22
Cost to store a ton	0.92
Total cost per ton	8.97
Net cost per ton (corn deducted)	8.80
Net return per ton	8.80

Corn for Grain, 1950

417 acres on 25 farms

Average per acre:	Dollars
Growing:	
Land	6.14
2.2 tons of manure, at \$2.97 per ton	6.54
342 pounds of fertilizer, at \$54.38 per ton	9.30
6.7 quarts of seed, at \$9.98 per bushel	2.09
7.9 hours of labor, at 93 cents per hour	7.34
0.8 hours of horse work, at 34 cents per hour	0.27
7.1 hours of tractor work, at 67 cents per hour	4.76
Other equipment (including auto and truck)	3.67
Interest	0.33
All other	1.20
Total growing	41.64
Harvesting:	
5.3 hours of labor	5.15
0.1 hours of horse work	0.02
2.5 hours of tractor work	1.67
Other equipment (including auto and truck)	2.45
Hired harvesting	2.95
Other costs	0.04
Total harvesting	12.28
Storing and selling	2.80
Total cost per acre	56.72
Returns:	
53 bushels of shelled corn	82.42
Value of stalks	0.24
Total returns per acre	82.66
Net gain per acre	25.94
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Cost to grow a bushel	0.79
Cost to harvest a bushel	0.23
Cost to store and sell a bushel	0.05
Total cost per bushel	1.07
Net cost per bushel (value stalks deducted)	1.06
Value per bushel	1.55
Gain per bushel	0.49
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Labor returns per acre	38.64
Returns per hour of labor	2.85

Oats, 1950

485 acres on 31 farms

Average per acre:	Dollars
Growing:	
Land	5.42
2.5 tons of manure, at \$2.98 per ton	7.45
368 pounds of fertilizer, at \$38.80 per ton	7.14
2.3 bushels of seed, at \$1.38 per bushel	3.17
4.4 hours of labor, at 92 cents per hour	4.07
0.3 hours of horse work, at 30 cents per hour	0.09
3.7 hours of tractor work, at 76 cents per hour	2.81
Other equipment (including auto and truck)	3.05
Interest	0.39
All other	0.61
Total growing	34.20
Harvesting:	
3.8 hours of labor	3.50
0.2 hours of horse work	0.04
1.5 hours of tractor work	1.14
Other equipment (including auto and truck)	2.84
Hired threshing and combining	1.72
Other costs	0.74
Total harvesting	9.98
Storing and selling costs	3.79
Total cost per acre	47.97
Returns:	
47 bushels of oats	47.31
0.4 tons of oat straw	4.81
Total returns per acre	52.12
Net gain per acre	4.15
Cost to grow a bushel	0.73
Cost to harvest a bushel	0.21
Cost to store and sell a bushel	0.08
Total cost per bushel	1.02
Net cost per bushel (value straw deducted)	0.92
Value per bushel	1.01
Gain per bushel	0.09
Labor returns per acre	11.79
Returns per hour of labor	1.43

Barley, 1950

84 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land	5.98
1.5 tons of manure, at \$2.74 per ton	4.11
237 pounds of fertilizer, at \$49.70 per ton	5.89
2.2 bushels of seed, at \$1.45 per bushel	3.18
4.2 hours of labor, at 99 cents per hour	4.17
3.7 hours of tractor work, at 76 cents per hour	2.82
Other equipment (including auto and truck)	1.85
Interest	0.51
All other	0.44
Total growing	28.95
Harvesting:	
2.5 hours of labor	2.51
1.3 hours of tractor work	0.79
Other equipment (including auto and truck)	4.93
Threshing and combining	0.16
All other	0.20
Total harvesting	8.59
Storing and selling	1.91
Total cost per acre	39.45
Returns:	
35 bushels of barley	48.82
0.2 tons of straw	1.82
Total returns	50.64
Net gain per acre	11.19
Cost to grow a bushel	
Cost to harvest a bushel	0.84
Cost to store and sell a bushel	0.25
Total cost per bushel	0.05
Net cost per bushel (value straw deducted)	1.14
Value per bushel	1.09
Net gain per bushel	1.41
Net gain per bushel	0.32
Labor returns per acre	18.17
Returns per hour of labor	2.63

Wheat, 1950

870 acres on 28 farms

Average per acre:	Dollars
Growing:	
Land	5.36
1.2 tons of manure, at \$3.12 per ton	3.74
385 pounds of fertilizer, at \$32.62 per ton	6.28
1.9 bushels of seed, at \$2.32 per bushel	4.41
4.9 hours of labor, at 93 cents per hour	4.54
0.03 hours of horse work, at \$1.00 per hour	0.03
4.2 hours of tractor work, at 69 cents per hour	2.90
Other equipment (including auto and truck)	2.58
Interest	1.01
All other	0.15
Total growing	31.00
Harvesting:	
4.5 hours of labor	4.45
1.9 hours of tractor work	1.32
Hired threshing and combining	1.29
Other equipment (including auto and truck)	4.64
Twine	0.18
All other	1.50
Total harvesting	13.38
Storing and selling	3.56
Total cost per acre	47.94
Returns:	
31 bushels of wheat	63.62
0.6 tons of straw	6.88
Total returns per acre	70.50
Net gain per acre	22.56
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Cost to grow a bushel	1.01
Cost to harvest a bushel	0.43
Cost to store and sell a bushel	0.12
Total cost per bushel	1.56
Net cost per bushel (value straw deducted)	1.33
Value per bushel	2.06
Gain per bushel	0.73
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Labor returns per acre	31.82
Labor returns per hour	3.30

Summary, 1950
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>Vegetables</u>							
Potatoes	8	24.6	417 bu.	\$0.82	112	\$-695	\$-28
Cabbage	5	17.7	6.0 tons	0.08	68	-961	-54
Tomatoes, C.F.	10	20.4	11.1 tons	1.28	119	754	37
Peas, C.F.	8	14.4	2,038 lbs.	1.42	14	85	6
Beans, dry	8	15.8	20 bu.	2.06	18	322	20
<u>Fruit</u>							
Apples	15	46.1	311 bu.	1.87	136	5,068	110
Cherries	9	6.8	8,181 lbs.	1.54	289	1,290	190
Peaches	8	6.0	180 bu.	1.19	155	153	26
<u>Hay and grain</u>							
Hay	43	41.9	2.0 tons	1.22	6	80	2
Wheat	28	31.1	31 bu.	3.30	10	701	22
Corn for grain	25	16.7	53 bu.	2.85	14	433	26
Oats	31	15.7	47 bu.	1.43	8	65	4

Livestock Enterprises

Enterprise	Number of accounts	Average number of head per farm	Production per head	Returns per hour of labor	Hours of labor per head	Profit on enterprise
Dairy cows	28	28	9,922 lbs.	1.62	115	2,436
Hens	22	1,381	190 eggs	1.09	1.2	265
Raising chicks	20	1,964*	--	0.85	25**	-45

* Number of chicks started.

** Per 100.

Summary of Returns Per Hour of Labor

Farm enterprises	1914	1919	1924	1929	1934	1939	1944	1949	1950
	to 1918	to 1923	to 1928	to 1933	to 1938	to 1943	to 1948		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>									
Dairy cows	0.30	0.25	0.49	0.14	0.25	0.55	1.49	1.21	1.62
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.87	1.09
Raising chicks	-	-	-	0.46	0.33	0.48	0.44	0.27	0.85
<u>Fruit:</u>									
Apples	-	0.79	0.79	0.45	0.45	0.85	1.60	0.98	1.87
Cherries	-	-	-	-	0.64	0.88	2.32	1.16	1.54
Peaches	-	-	-	-	0.54	0.56	1.57	0.58	1.19
<u>Hay and grain:</u>									
Hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	1.88	1.22
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	1.64	2.85
Oats	0.11	-0.31	-0.03	-0.34	-0.02	0.14	0.76	-0.98	1.43
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	3.12	3.30
<u>Vegetables:</u>									
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	1.51	-0.28	2.06
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.15	0.90	0.08
Peas, canning factory	-	-	-	0.21	0.16	0.92	2.95	-0.71	1.42
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	1.75	0.82
Tomatoes, canning factory	-	-	-	0.24*	0.41	0.67	1.56	0.83	1.28

* Less than five years.

Farm Operating Statement, 1950

Items	Average per farm	Proportion of total receipts
	<u>dollars</u>	<u>per cent</u>
Cash receipts:		
Crops	15,940	42.8
Milk	6,578	17.7
Sale of livestock	3,659	9.8
Eggs	4,370	11.7
Poultry	1,492	4.0
Sale of purchased goods, miscellaneous	5,175	14.0
Total receipts	37,214	100.0
Cash expenses:		
Labor	6,074	16.3
Equipment (gasoline, oil, equipment bought)	4,957	13.3
Real estate (insurance, repairs)	3,027	8.1
Taxes	542	1.5
Crops (seed, fertilizer, threshing)	3,868	10.4
Livestock (feed, bedding, supplies, cows bought) ...	7,488	20.1
Marketing (containers, commission, storage)	2,553	6.9
Goods bought for resale, miscellaneous	2,776	7.5
Total expenses	31,285	84.1
Difference (cash available for living, saving, and payment of interest)	5,929	15.9
Adjustments for non-cash receipts and expenses:		
Increase in farm capital	6,675	17.9
Value of unpaid family labor	-1,057	-2.8
Value of board furnished hired labor	-95	-0.2
Farm income (income for operator's labor and use of capital)	11,452	30.8
Interest on farm capital of \$59,500 at 5%	2,975	8.0
Labor income (income for operator's year's work, comparable to wage of farm superin- tendent)	8,477	22.8
Value of house rent and privileges of operator	764	2.0
Labor earnings (income for operator's year's work, comparable to wages of city worker)	9,241	24.8
Value of operator's time (what he would work for as farm superintendent)	2,701	7.3
Return on capital	8,751	23.5
Per cent return on capital		14.7