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SEASONAL REQUIREMENTS FOR LABOR IN AMERICAN AGRICULTURE

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Agriculture in the United States is a highly seasonal occupation and the requirements for labor on farms vary greatly according to the farming operations performed during each period of the year. This seasonal variation in the amount of labor required is significant on the majority of farms even though agriculture has a large labor force directly attached to it which is for the most part resident on the farm and available throughout the year. Seasonal increases in the amount of labor needed are met by a more intensive application of effort by the family and hired labor already on farms and by the employment of additional hired labor.

The type of farming practiced determines for each geographic region of the United States the seasonality of agricultural operations and, therefore, both the degree of variation in labor requirements and the particular months of heaviest needs. Types of farming, described according to the principal crops grown or livestock products produced, have been regionalized and mapped by the Department of Agriculture. For nine of the major regions a calendar of operations has been prepared and is given in Figure 1.

The United States total of seasonal labor needs is shown in the first chart of Figure 2. Also given in Figure 2, as an illustration of the differences between regions, are the patterns for the corn, cotton, and small grain regions. There are two periods of peak seasonal requirements in the United States as a whole, one in May-June-July during the planting and cultivating seasons, and a second in September-October during the harvest season. For the cotton region there appear two greatly accentuated peaks representing the chopping and the picking periods in cotton growing; for the wheat and small grain region there is a single peak occurring during harvest; in the Corn Belt, a double peak prevails with the heaviest labor requirements in the earlier, mid-summer period.

The accompanying map, "Periods of Peak Seasonal Labor Requirements in Agriculture in the United States," presents a generalized description of seasonal labor needs, regionalized according to type-of-farming areas. For purposes of simplification the detailed type-of-farming areas have been classified into nine labor-peak regions, each of which the pattern of labor requirements is fairly uniform. The third region, for example, has a May-June and September-October divided peak and comprises the Cotton Belt and the field bean, sugar beet, and Ozark fruit areas.

In each area there are individual farms which differ from the prevailing type of farming and therefore from the prevailing pattern of labor requirements. Such farms have labor peaks similar to those which are described for other areas in which their type of farming is generally followed.

Note: Figures 1 and 2 are from "Seasonal Employment in Agriculture", Works Progress Administration, 1938



and the subsequent taxation placed on private offices are not surprising.¹ However, it is not the additional taxation which is the real concern; it is the fact that the legislation has been so broadened as to encompass not only the tax on business profits but also the tax on personal income. Thus, not only must business firms pay their taxes, but individuals who have been successful in business must pay their taxes. This is a new and important development.

The nature of existing law on estate taxes is changing rapidly. In 1947, the president signed legislation increasing the estate tax rate and extending the tax to include charitable foundations and educational institutions. In 1948, the new Congress again legislated with an additional conference amendment that increased the rate of tax upon the foundations, and also that the tax would now apply to foundations that were engaged in teaching, research or service to the public, or foundations that supported a hospital, medical school, library, museum, school and similar

public educational institutions. When under pressure by the Senate, the House agreed to extend the tax to foundations that were engaged in research, libraries, museums, schools and other educational institutions. After the House agreed to the Senate's proposal, the Senate then voted to increase the tax on foundations that were engaged in research, libraries, museums, schools and other educational institutions. The House then voted to accept the Senate's proposal, and the Senate agreed to the House's proposal. The House then voted to accept the Senate's proposal, and the Senate agreed to the House's proposal. The House then voted to accept the Senate's proposal, and the Senate agreed to the House's proposal.

In attempting to find ways to avoid the new estate tax, the taxpayers will have to take into account the following factors. First, they will have to consider the tax on business profits, which is the most significant factor in determining the tax on business profits. Second, they will have to consider the tax on personal income, which is the second most significant factor in determining the tax on personal income. Third, they will have to consider the tax on foundations, which is the third most significant factor in determining the tax on foundations.

With respect to the tax on business profits, the new legislation provides that the tax on business profits is to be applied to all business profits, and that there will be no deduction for capital gains, which are taxed at a lower rate than ordinary income.

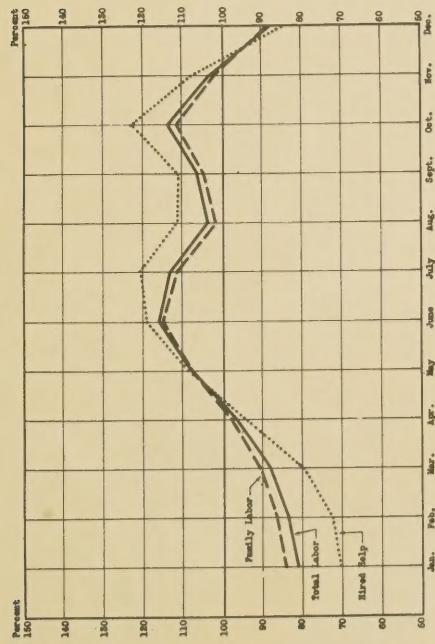
¹ See "The Future of Estate Taxes," *Journal of Accountancy*, December 1947, page 10.

FIGURE 1 - MAJOR AGRICULTURAL ACTIVITIES DURING EACH MONTH OF THE YEAR, BY CROP AREAS A/

Month	United States	Crop Area									
		Corn	Cotton	Wheat, small grains	Dairying	Range liv- estock	Truck	Fruit	Special crop areas	General mixed farming	
Jan.	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull
Feb.	Slight rise	Slight rise	Some plowing	Seeding extreme south	Slight rise	No rise	Harvest in south	Picking extreme south	No rise	No rise	
March	Spring work starts	Plowing	Planting extreme south	Seeding	Plowing and seeding	Plowing and seeding	Planting early crops	Clearing orchards	Plowing, some planting	Slight rise	
April	Spring work is extensive	Preparing soil for planting	Planting	Seeding	Seeding	Work on irrigated land	Spring planting and seeding	Pruning	Planting	Spring work	
May	Spring work continues	Planting	Chopping	Haying	Planting and haying	Haying and planting	Picking early crops, planting	Picking berries, pruning	Planting, thinning beets, etc.	Haying, planting corn, etc.	
June	Harvest	Planting and cultivating	Chopping	Harvest	Harvest	Harvest	Picking and planting	Picking	Picking and planting	Harvest	
July	Harvest	Cultivating	Chopping	Harvest	Harvest and haying	Harvest decline second half	Harvest green vegetables	Summer low	Picking early crops	Harvest	
Aug.	Summer decline	Summer decline	Summer decline	Summer decline	Summer decline	Summer decline	Canning season	Summer decline	Summer decline	Summer decline	
Sept.	Fall rise	Cutting, silo-filling	Picking	Seeding winter wheat	Silo-filling, haying	Fall rise	Fall harvest of vegetables	Picking	Harvest sugar beets, tobacco, etc.	Corn cutting	
Oct.	Fall peak	Shucking, husking, fall plowing	Picking	Seeding winter wheat	Fall decline	Harvest special crops	Picking	Picking	Harvest of late crops	Fall decline	
Nov.	Winter decline	Husking	Picking followed by winter decline	Winter decline	Winter decline	Winter decline	Winter decline	Winter decline	Winter decline	Winter decline	Winter decline
Dec.	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull	Winter lull

A/ The table indicates the major farm activity in each crop area. It does not take into consideration other activities in these areas that require additional hired labor.

SEASONAL VARIATION IN FARM EMPLOYMENT
IN THE UNITED STATES, 1925-1936*

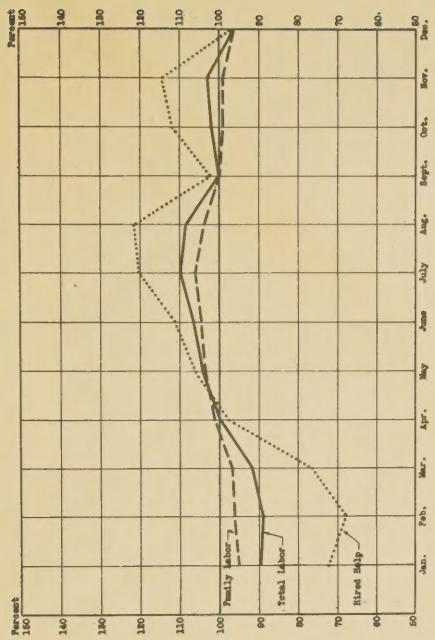


* The Index of seasonal employment has been computed by expressing the figures for each month as a percentage of the index for the month of average employment.

Source: National Research Project, Work Progress Administration.

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SEASONAL VARIATION IN FARM EMPLOYMENT
IN THE CORN AREA, 1925-1936*

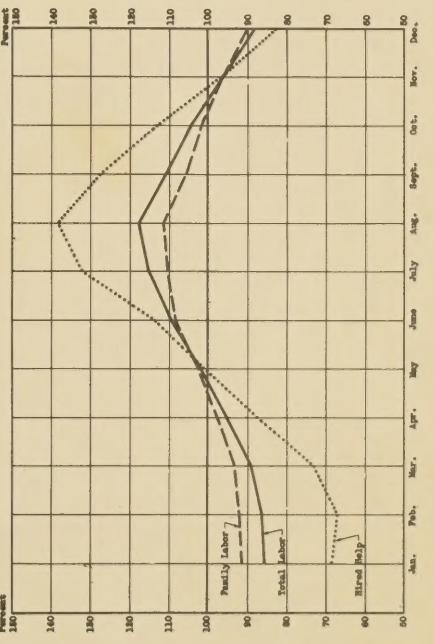


* The Index of seasonal employment has been computed by expressing the figures for each month as a percentage of the index for the month of average employment.

Source: National Research Project, Work Progress Administration.

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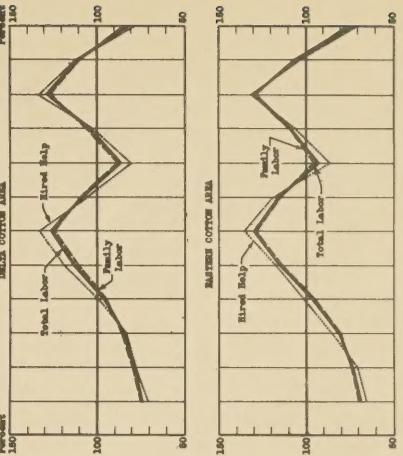
SEASONAL VARIATION IN FARM EMPLOYMENT
IN THE SMALL GRAIN AREA, 1925-1936*



* The Index of seasonal employment has been computed by expressing the figures for each month as a percentage of the index for the month of average employment.

Source: National Research Project, Work Progress Administration.

SEASONAL VARIATION IN FARM EMPLOYMENT
IN THE COTTON AREAS, 1925-1936*



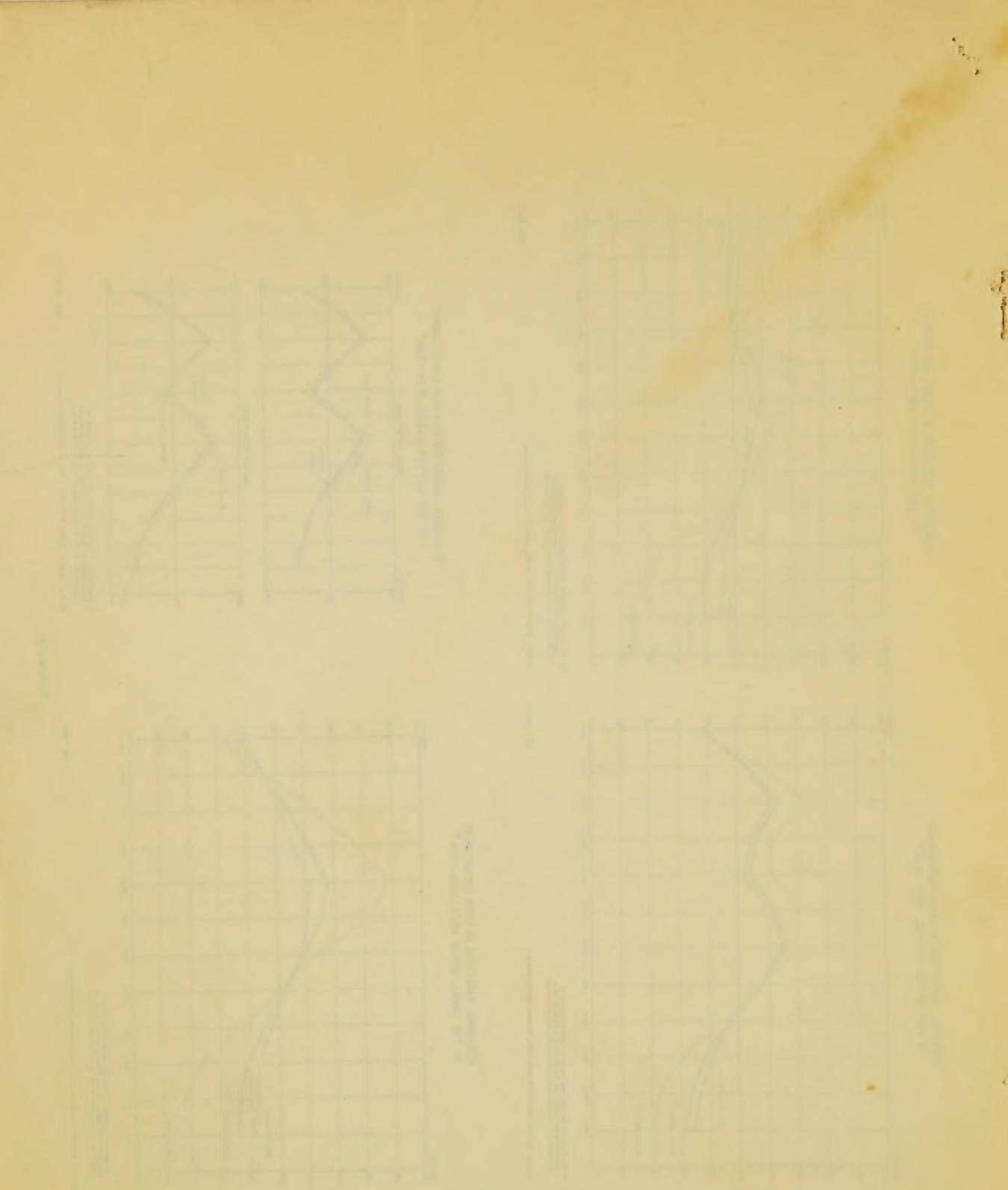
* The Index of seasonal employment has been computed by expressing the figures for each month as a percentage of the index for the month of average employment.

Source: National Research Project, Work Progress Administration.

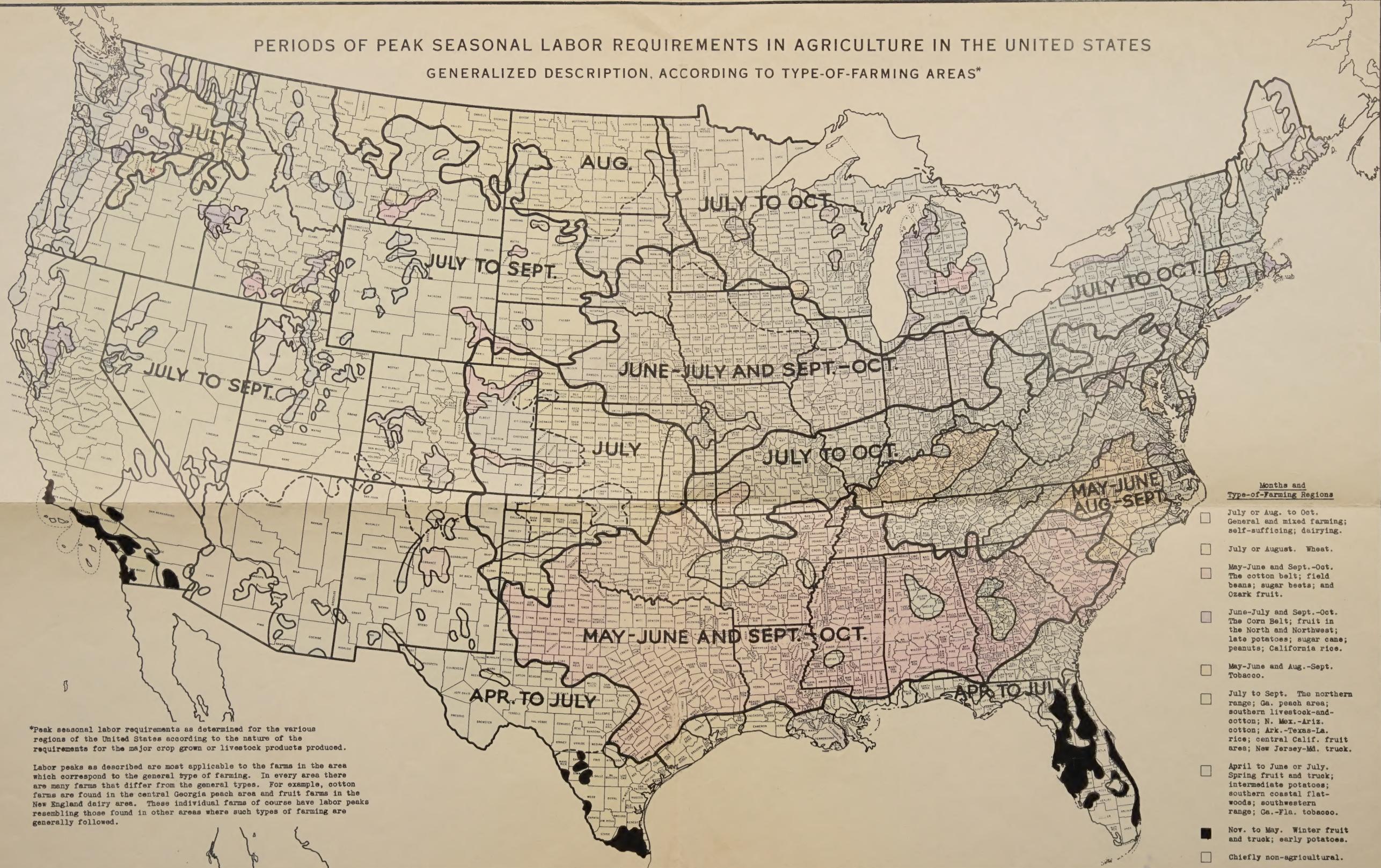
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FIGURE 2



PERIODS OF PEAK SEASONAL LABOR REQUIREMENTS IN AGRICULTURE IN THE UNITED STATES
GENERALIZED DESCRIPTION, ACCORDING TO TYPE-OF-FARMING AREAS*



*Peak seasonal labor requirements as determined for the various regions of the United States according to the nature of the requirements for the major crop grown or livestock products produced.

Labor peaks as described are most applicable to the farms in the area which correspond to the general type of farming. In every area there are many farms that differ from the general types. For example, cotton farms are found in the central Georgia peach area and fruit farms in the New England dairy area. These individual farms of course have labor peaks resembling those found in other areas where such types of farming are generally followed.

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