

Average Enterprise Costs and Returns

—from—

FARM COST ACCOUNTS

44 Farms -- 1955

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AVERAGE ENTERPRISE COSTS AND RETURNS
FOR FARM COST ACCOUNTS, 1955

For the Cost Account year 1955, there were 44 New York State farmers who completed detailed records on their businesses in co-operation 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. Information on costs, returns, and profits for principal enterprises on the farms studied are shown in this report.

The project was under the supervision of I.R. Starbird and C.D. Kearn. The field work on these accounts was done by Donald Orey and I.R. Starbird. 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 Marjorie Evans, Oneta Shipe, Edith Slights, Wanda Triplehorn, Edna Wheeler, Ruth Baker, and Christina Morrison. Assistance was also given by Grace Bush and Carol Petersen.

THE ECONOMIC SITUATION IN 1955

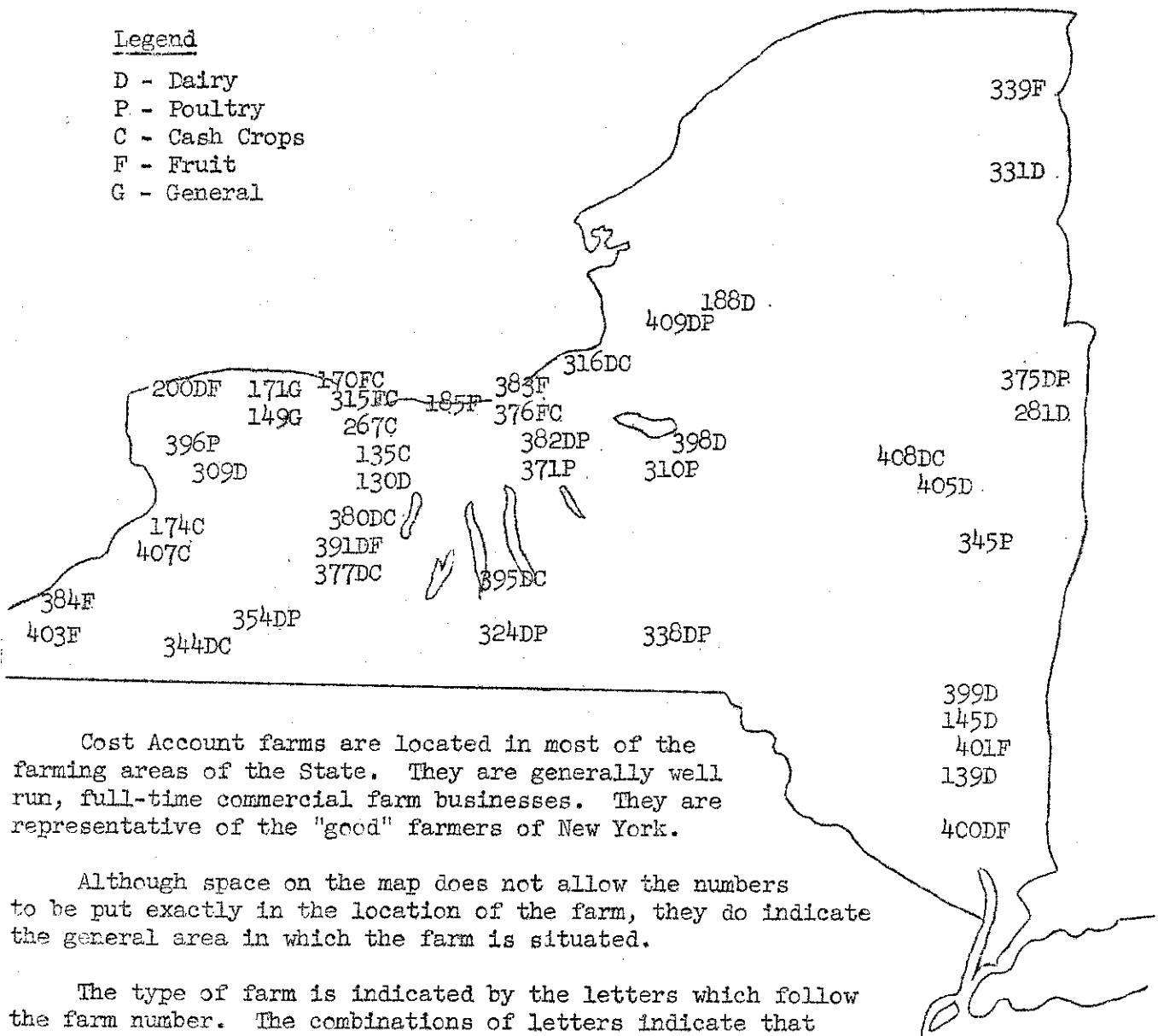
Farm prices during 1955 stabilized at the 1954 level. Costs also remained stable at the level of the previous two years. Farm machinery and labor costs went up somewhat during the year, while other costs, including feed and fertilizer, remained stable or declined slightly.

Year	New York farm prices	Prices of articles farmers buy	Earnings of factory workers	Continued high costs with prices below the post-war peaks of 1952 put further emphasis on efficiency of operation which can be achieved through a large, well-managed business with high crop and livestock yields.
1935-39	109	125	210	
1950	237	256	513	
1951	274	282	559	
1952	281	287	584	
1953	243	279	613	
1954	227	281	616	
1955	226	281	648	
Jan.	221	283	633	
Feb.	226	283	640	
Mar.	229	284	640	
Apr.	240	284	630	
May	234	282	639	Most segments of the non-farm economy experienced high net incomes at near-capacity operation, with plant and equipment expansion in evidence. Consumer expenditures for food and non-durable goods and services remained high.
June	234	282	643	
July	229	281	645	
Aug.	225	279	644	
Sept.	216	279	655	
Oct.	216	280	662	
Nov.	212	279	668	
Dec.	218	279	673	
1956				* * * * *
Jan.	222	281	664	
Feb.	222	280	667	
Mar.	220	282	666	
Apr.	223	284	670	Source: Farm Economics, No. 205, July, 1956 and unpublished tabulations

LOCATION OF FARMS

Legend

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



Cost Account farms are located in most of the farming areas of the State. They are generally well run, full-time commercial farm businesses. They are representative of the "good" farmers of New York.

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 was more than one type of major enterprise on the farm. General type farms include those with a number of different types of enterprises, none of which is important enough to warrant classifying the farm by a type of enterprise.

YIELDS FOR CROPS AND LIVESTOCK

Extremely variable weather conditions existed during the summer and fall months of 1955, but New York State crop yields were slightly above the 1954 yields. All 1955 yields were higher than the 1946-1950 averages. Better farming

Item	New York State*			Cost Account 1955
	1936-40	1946-50	1955	
Hay	1.3	1.5	1.7	2.2
Corn silage	8.9	9.6	9.8	9.1
Corn grain	34	41	46	53
Wheat	24	27	32	39
Oats	30	36	41	45
Barley	25	30	36	47
C.F. Tomatoes	7.6	7.6	8.3	11.2
Cows	5,628	6,242	7,136	10,574
Hens	154	183	202	201

methods, more fertilizer, better feeding and breeding, new varieties, increased use of irrigation, and more intensive operation have increased crop yields and livestock production in recent years. There was no great difference between Cost Account farm yields and the State averages in 1955, except for milk production per cow.

* AMS Reports

WEATHER CONDITIONS AT FIVE NEW YORK STATIONS, 1955*

Station	Length of growing season**	May 1 - Sept. 30		Annual total	
		days	Temperature	Precipi-	Precipi-
				tation	tation
Albion	159	68.9	12.1	30.6	-.3
Ithaca	131	66.1	13.1	33.6	-1.6
Canton	136	66.4	14.9	31.4	-3.6
Rifton	165	70.6	22.4	51.8	+6.5
Schenectady	197	68.7	17.1	39.5	+4.3
New York State		66.0	16.2	39.8	+4.7
Normal		63.6	18.2	39.1	

* Weather Bureau, U.S. Department of Commerce, Annual Summary, 1955

** Number of days between last and first frost

The total annual precipitation was about normal for the State.

Generally, temperatures during the growing season were above those of the previous year. Rainfall in the west and north of the State was down, but for the eastern areas it was up due to very heavy August precipitation. Drought in the west cut yields over what they might have been, but they were still good. Conditions were good for harvesting hay, grain and silage in all parts of the State, although there were some places where weather difficulties were encountered.

Summary, 1955
Crop Enterprises

Crop	Number of accounts	Average acres per enterprise	Average yield per acre	Returns per hour of labor	Hours of labor per acre	Profit on enterprise	Profit per acre
<u>Vegetables</u>							
Tomatoes, C.F.	6	32.6	11.2 tons	\$1.35	131	\$ 829	\$ 25
<u>Fruit</u>							
Apples	14	46.9	393 bu.	1.41	137	85	2
Sweet cherries	6	3.7	8,853 lbs.	2.25	292	1,247	337
Sour cherries	6	16.6	4,161 lbs.	0.70	144	-924	-56
Peaches	11	5.3	166 bu.	1.09	160	-104	-20
<u>Hay and Grain</u>							
Hay	36	41.1	2.2 tons	0.89	6	-45	-1
Wheat	27	18.7	39 bu.	3.86	8	406	22
Corn for grain	22	24.7	53 bu.	0.87	10	-62	-3
Oats	25	17.3	45 bu.	-1.72	7	-333	-19
Barley	7	12.8	47 bu.	1.73	8	50	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	26	39	10,574 lbs.	\$1.36	95	\$1,290
Hens	16	2,834	201 eggs	1.78	0.9	1,734
Raising chicks	18	2,494*	--	2.02	14**	312

* Number of chicks started

** Per 100

Farm enterprise	Summary of Returns per Hour of Labor									
	1914 to 1918	1919 to 1923	1924 to 1928	1929 to 1933	1934 to 1938	1939 to 1943	1944 to 1948	1949 to 1953	1954	1955
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock</u>										
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.41	0.98	1.36
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.38	-0.13	1.78
Raising chicks	--	--	--	0.46	0.33	0.48	0.48	0.83	1.01	2.02
<u>Fruit</u>										
Apples	--	0.70*	0.79	0.45	0.45	0.85	1.60	2.01	3.34	1.41
Sweet cherries	--	--	--	--	--	--	--	--	--	2.25
Sour cherries	--	--	--	--	--	--	--	--	--	0.70
Peaches	--	--	--	0.42*	0.54	0.56	1.57	1.11	1.02	1.09
<u>Grain and hay</u>										
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	2.25	1.28	0.87
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.76	0.37	-2.10	-1.72
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	3.47	4.13	3.86
Barley	--	--	--	--	--	--	--	--	3.16	1.73
Hay other than alfalfa	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	--	--	--
All hay	--	--	--	--	--	--	--	1.37	1.34	0.89
<u>Vegetables</u>										
Tomatoes, C.F.	--	--	--	0.24*	0.41	0.67	1.56	1.39	0.82	1.35

* Less than five years

Labor Force on Cost Account Farms, 1955

Farms	Middle-sized farms			
	Large farms	15	14	Small farms
	15	14	15	All farms 44
Man equivalent				
Range	3.9 to 19.5	2.6 to 3.9	1.2 to 2.5	1.2 to 19.5
Average	9.0	3.3	1.8	4.7
Months of work performed by:				
Men hired by month or year:				
With privileges	17	12	1	10
With board	0	2	1	1
With wage only	11	5	1	6
Men hired by day or hour	59	5	1	22
Operator	12	12	12	12
Other unpaid	8	4	5	5
Total months	107	40	21	56

Real Estate on Cost Account Farms, 1955

44 farms

Average per farm:

Acres of cropland	114.2
Total acres	221.0
Value of land and buildings	\$40,641
Value of cropland per acre	\$68
Cropland cost per acre	\$6.22
Building cost in per cent of value	13.8

Cost of Labor, 1955

44 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage	221
Value milk, wood, house, etc.	44
OASI tax and compensation insurance	18
Total	283
(High third, \$335; low third, \$229)	
Men boarding with farmer:	
Wage	164
OASI tax, etc.	13
Value of board	47
Total	224
(High third, \$279; low third, \$148)	
Men living off farm:	
Cash wage	216
OASI tax, etc.	19
Total	235
(High third, \$290; low third, \$111)	
Hired by day or hour:	
Average of \$1.01 per hour, or \$237 per month (high third, \$1.17 or \$274; low third 79 cents or \$185).	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$270 per month in cash and \$73 in privileges, or \$343 (high third, \$440; low third, \$251).	
Members of family other than operator:	
Average value \$321 (high third, \$451; low third, \$173).	
Average cost of all types of farm labor:	
Average of \$1.19 per hour or \$275 per month (high third, \$319; low third, \$229).	

Equipment, 1955

\$412,815 investment on 44 farms

Average per farm:	Dollars
Cash purchases and repairs	2,682
Fuel, oil and grease	124
Other costs*	1,276
Total	4,082
Sales and net inventory increase	838
Net annual cost	3,244
Farm capital	76,541
Investment in equipment other than power	9,382
Investment in power**	5,307
Proportion of farm capital that is:	Per cent
Equipment	12
Equipment plus power	19
Cost of equipment in per cent of investment	35
Equipment investment per acre	Dollars
Equipment cost per acre	58
	20

* Interest, insurance, use of buildings, farm labor, etc.

** Trucks, tractors and farm share of auto

Tractors, 1955

	123 tractors on 43 farms			
	3-plow*	2-plow**	1-plow***	All****
	\$	\$	\$	\$
Average per tractor:				
Fuel	184.62	107.45	53.75	130.53
Oil, grease and greasing	15.14	11.36	9.00	12.97
Farm labor	20.19	15.94	9.50	17.29
Insurance	4.57	2.50	5.25	3.83
Depreciation	219.34	122.75	109.37	164.38
Repairs	85.38	66.58	79.12	68.99
Tires	21.76	17.22	3.00	20.32
Interest	83.10	42.45	38.50	56.05
Buildings	17.95	13.14	32.38	14.89
All other	4.05	4.75	1.25	4.81
Cost for the year	656.10	404.14	341.12	494.06
Hours of work per tractor	493	421	328	469
Cost per hour, dollars	1.33	0.96	1.04	1.05
Gallons of fuel per tractor	980	543	283	678

* Twenty-one tractors

** Thirty-six tractors

*** Eight tractors

**** 123 tractors

Trucks, 1955

	78 trucks on 39 farms		
	Large	Small	All
	\$	\$	\$
Average per truck:			
Fuel	98.83	136.77	116.83
Oil, grease and greasing	11.66	15.68	12.32
Farm labor	22.90	15.73	18.37
License	54.41	22.86	45.60
Insurance	49.38	62.41	51.08
Depreciation	161.76	177.09	174.88
Repairs	87.65	60.59	93.82
Tires	18.55	34.14	29.46
Interest	37.24	38.05	37.49
Buildings	27.24	18.68	21.03
All other	1.17	0.36	0.54
Cost for the year	570.79	582.36	601.42
Distance driven per truck, miles	3,059*	6,964**	5,067***
Cost per mile, cents	19.5*	8.7**	11.8***
Gallons of fuel per truck	426	585	511

* Based on 17 trucks with known mileage

** Based on 18 trucks with known mileage

*** Based on 35 trucks with known mileage

Dairy Cows, 1955

1,018 cows on 26 farms

Average per cow:	Dollars
Costs:	
3,783 pounds of grain, at \$60.88 per ton	115.15
2.3 tons of hay, at \$20.36 per ton	46.83
5.4 tons of silage, at \$8.91 per ton	48.12
Other feed	0.77
Bedding	5.76
Pasture and fences	20.97
Total feed and bedding	237.60
95 hours of labor, at \$1.02 per hour	96.78
Depreciation	25.23
Automobile, truck, tractor	6.48
Dairy equipment	12.15
Interest on \$252 value of cow	12.83
Buildings	14.48
Breeding costs	6.04
Veterinarian, medicine, disinfectants	8.76
Hired milk-hauling	12.19
DHIA	3.98
Insurance	1.05
Registration and transfer fees	0.83
Light, water, power	6.70
Strainer cloths and other supplies	3.77
All other	8.55
Total other than feed, bedding, labor and depreciation	97.81
Total cost	457.42
Returns:	
10,263 pounds of milk sold	441.47
311 pounds of milk used on farm	13.84
Calves	18.50
9.5 tons of manure	16.32
Other returns	0.23
Total returns	490.36
Gain	32.94
Cost of producing 100 pounds of milk	3.99
Value of 100 pounds of milk	4.31
Return per hour of labor	1.36

Heifers, 1955

348 mature-heifer equivalents on 25 farms*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth	30.61
397 pounds of whole milk, at \$4.26 per hundredweight	16.91
1,798 pounds of grain, at \$3.26 per hundredweight	58.63
3.0 tons of hay, at \$18.45 per ton	55.36
1.7 tons of silage, at \$9.26 per ton	15.75
Other feed	4.70
Pasture and fences	29.71
Bedding	7.69
Total feed and bedding	188.75
43 hours of labor, at \$1.02 per hour	43.80
Equipment and power	6.06
Buildings	15.98
Breeding fees	5.82
Veterinarian and medicine	0.50
Insurance	0.89
Registration and transfers	1.09
Lights and water	3.09
Interest	12.80
All other	2.50
Total other than calf, feed, bedding and labor	48.73
Total cost	311.89
By-products:	
9.1 tons of manure	14.16
Other returns	0.05
Net cost of raising a heifer to 27.5 months of age	297.68

* There were a total of 1,175 heifers of all ages on these farms for a part or all of the year. They were fed a total of 9,560 heifer-months, which, divided by 27.5, equal 348 mature-heifer equivalents.

Cost of Keeping Dairy Bulls, 1955

15 bulls on 9 farms

Average per bull:	Dollars
Costs:	
1,411 pounds of grain, at \$62.68 per ton	44.22
2.7 tons of hay, at \$21.74 per ton	58.70
Other feed	0.41
Bedding	3.13
Total feed and bedding	106.46
53 hours of labor, at 99 cents per hour	52.31
Depreciation	2.11
Interest on value of bull	12.65
Buildings	19.05
All other	6.67
Total other than feed and bedding, depreciation and labor	38.37
Total cost	199.25
Credits:	
6.1 tons of manure, at \$1.50 per ton	9.12
Services, 22.2 at \$8.55	190.13
Total credits	199.25

Hens, 1955

45,348 birds on 16 farms

Average per bird:	Dollars
Costs:	
34 pounds of grain, at \$3.24 per hundredweight	1.10
72 pounds of mash, at \$3.86 per hundredweight	2.78
Grit and shell	0.05
Total feed'.....	3.93
0.9 hours of labor, at \$1.12 per hour	1.01
Depreciation	0.90
Interest	0.07
Power and equipment	0.17
Buildings	0.33
Litter	0.04
Electricity	0.06
All other	0.20
Total other than feed, labor and depreciation	0.87
Total cost	6.71
Returns:	
201 eggs per hen	7.27
64 pounds of manure	0.05
Total returns	7.32
Net gain	0.61
Cost of producing a dozen eggs	0.40
Value per dozen eggs	0.44
Return per hour of labor	1.78
Labor return per bird	1.62

Raising Chicks, 1955

44,894 chicks started on 15 farms

Average per 100 chicks started:	Dollars
Costs:	
100 chicks started at 35 cents per chick	34.98
1,527 pounds of mash, at \$4.11 per hundredweight	62.73
518 pounds of grain, at \$3.40 per hundredweight	17.61
Other feed	0.14
Total feed	80.48
14 hours of labor at \$1.06 per hour	14.87
Auto, truck, tractor	3.06
Poultry equipment	5.34
Litter	0.78
Interest	2.85
Fuel and electricity	5.76
Medicine and disinfectants	0.55
Range and fences	0.11
Buildings	7.84
All other	1.42
Cost other than chicks, feed, and labor	27.71
Total cost	158.04
Returns:	
8.7 meat birds sold or eaten, at \$1.13 per bird	9.86
77.6 pullets for laying flock, at \$2.00 per bird	155.49
0.9 breeding cockerels	4.07
12.8 birds died	
Total value of birds	169.42
717 pounds of manure	0.43
Eggs laid on range	0.70
Returns other than birds	1.13
Total returns	170.55
Gain	12.51
Cost of raising a bird to maturity	1.88
Value of mature bird	2.04
Return per hour of labor	2.02
Labor return per 100 chicks started	27.38

Canning Factory Tomatoes, 1955

196 acres on 6 farms

Average per acre:	Dollars
Growing:	
Land.....	9.89
0.8 tons of manure, at \$4.69 per ton	3.75
1,347 pounds of fertilizer, at \$58.22 per ton	39.21
Spray and dust	13.51
2,905 plants, at \$12.05 per thousand	35.01
33.8 hours of labor, at \$1.42 per hour	47.90
11.5 hours of tractor work, at 89 cents per hour	10.25
Other equipment (including auto and truck)	34.69
Interest	2.12
Cover crop	4.17
All other	5.42
Total growing	205.92
Harvesting:	
97.6 hours of labor	104.65
Tractor, truck and auto	13.75
Other equipment	0.62
All other	2.77
Total harvesting	121.79
Storing and selling	7.63
Total cost per acre	335.34
Returns:	
11.2 tons of tomatoes	360.77
Net gain per acre	25.43
Cost to grow a ton	18.40
Cost to harvest a ton	10.88
Cost to store and sell a ton	0.68
Total cost per ton	29.96
Returns per ton	32.23
Gain per ton	2.27
Labor returns per acre	177.98
Returns per hour of labor	1.35

Apples, 1955

656 acres on 14 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	22.23
141 pounds of nitrogenous fertilizer, at \$84.40 per ton ..	5.95
Other fertilizer	0.49
Spray and dust materials	55.96
31.7 hours of labor, at \$1.49 per hour	47.09
9.4 hours of tractor work, at 98 cents per hour	9.24
Other equipment (including auto and truck)	26.28
Interest	3.82
All other	13.39
Total growing	184.45
Harvesting:	
84.7 hours of labor	117.93
2.8 hours of tractor work	2.88
Auto and truck	6.82
Other equipment	3.92
All other	5.47
Total harvesting	137.02
Storing and selling:	
Packages	76.93
Commissions, hired packing, storage, transportation	134.33
Labor	26.33
Equipment (including auto and truck)	7.10
Buildings	2.93
All other	16.32
Total storing and selling	263.94
Total cost per acre	585.41
Returns:	
393 bushels of packable fruit	573.74
Ciders and drops	13.21
Other	0.27
Total returns per acre	587.22
Net gain per acre	1.81
Cost to grow a bushel	0.47
Cost to harvest a bushel	0.35
Cost to store and sell a bushel	0.67
Total cost per bushel	1.49
Net cost per bushel*	0.91
Total returns per bushel	1.50
Net returns per bushel*	0.92
Gain per bushel	0.01
Labor returns per acre	193.16
Returns per hour of labor	1.41

*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.

Sweet Cherries, 1955

22 acres on 6 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	9.95
167 pounds of fertilizer, at \$78.80 per ton	6.58
Spray and dust materials	22.21
13.7 hours of labor, at \$1.43 per hour	19.59
6.9 hours of tractor work, at 90 cents per hour	6.22
Other equipment (including auto and truck)	17.61
Interest	1.94
All other	15.90
Total growing	100.00
Harvesting:	
278 hours of labor	302.07
Auto, truck and tractor	17.03
Other equipment	4.73
All other	2.52
Total harvesting	326.35
Storing and selling	6.85
Total cost per acre	433.20
Returns:	
8,853 pounds of cherries	770.14
Net gain per acre	336.94
Cost per pound to grow	Cents 1.1
Cost per pound to harvest	3.7
Cost per pound to store and sell	0.1
Total cost per pound	4.9
Total returns per pound	8.7
Gain per pound	3.8
Labor returns per acre	Dollars 659.28
Returns per hour of labor	2.25

Sour Cherries, 1955

100 acres on 6 farms

Average per acre:	Dollars
Growing:	
Orchard overhead.....	17.70
143 pounds of fertilizer, at \$82.10 per ton	5.87
Spray and dust materials	15.01
11.7 hours of labor, at \$1.28 per hour	14.93
5.2 hours of tractor work, at \$1.07 per hour	5.58
Other equipment (including auto and truck)	12.28
Interest	0.83
All other	9.29
Total growing	81.49
Harvesting:	
132 hours of labor	141.70
Auto, truck and tractor	6.71
Other equipment	1.72
All other	2.60
Total harvesting	152.73
Storing and selling	29.55
Total cost per acre	263.77
Returns:	
4,161 pounds of cherries	208.09
Net loss per acre	55.68
Cost per pound to grow	Cents 2.0
Cost per pound to harvest	3.6
Cost per pound to store and sell	0.7
Total cost per pound	6.3
Net cost per pound*	6.0
Total returns per pound	5.0
Net returns per pound*	4.7
Loss per pound	1.3
Labor returns per acre	Dollars 101.27
Returns per hour of labor	0.70

* 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.

Peaches, 1955

59 acres on 11 farms

Average per acre:	Dollars
Growing:	
Orchard overhead	18.91
1.1 tons of manure, at \$6.38 per ton	7.02
153 pounds of fertilizer, at \$82.48 per ton	6.31
Spray and dust materials	26.31
60.2 hours of labor, at \$1.26 per hour	75.82
11.1 hours of tractor work at \$1.05 per hour	11.62
Other equipment (including auto and truck)	33.37
Interest	3.86
All other	9.54
Total growing	192.76
Harvesting:	
80.9 hours of labor	93.67
Auto, truck and tractor	12.93
Other equipment	5.22
All other	2.53
Total harvesting	114.35
Storing and selling:	
Packages	24.01
Hired storage	4.85
Labor	24.37
Equipment (including auto and truck)	4.25
All other	7.47
Total storing and selling	64.95
Total cost per acre	372.06
Returns:	
166 bushels of peaches	352.52
Net loss per acre	19.54
Cost to grow a bushel	1.16
Cost to harvest a bushel	0.69
Cost to store and sell a bushel	0.39
Total cost per bushel	2.24
Net cost per bushel*	2.06
Total returns per bushel	2.12
Net returns per bushel*	1.94
Loss per bushel	0.12
Labor returns per acre	174.32
Returns per hour of labor	1.09

* 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.

Pasture, 1955

1,726 acres of regular pasture on 26 farms with Dairy Cow Accounts

	Average cost		
	Per farm dollars	Per acre dollars	Per cow equivalent dollars
Cost of regular pasture*:			
Labor	38	0.57	
Tractor	24	0.37	
Auto and truck	1	0.02	
Other equipment	40	0.60	
Manure	193	2.91	
Lime	44	0.66	
Fertilizer	67	1.01	
Seed and seeding	61	0.91	
Interest	106	1.60	
Taxes	41	0.61	
Fences	198	2.98	
Other	32	0.53	
Total cost of regular pasture	848	12.77	
Credits for hay cut, etc.	<u>5</u>		
Net cost of regular pasture	843		15.32
Aftermath pasture	201		3.65
Annual crops pasture	115		2.09
Hired pasture	<u>64</u>		<u>1.17</u>
Total pasture cost	1,223		22.23

* Includes permanent and rotated pasture

Hay, 1955

1,478 acres on 36 farms

Average per acre	Dollars
Growing:	
Land	6.04
2.5 tons of manure, at \$3.35 per ton	8.38
62 pounds of fertilizer, at \$59.68 per ton	1.85
Share of seeding cost	3.91
Interest	0.80
All other	1.10
Total growing	22.08
Harvesting:	
6.0 hours of labor, at \$1.07 per hour	6.40
3.1 hours of tractor work, at \$1.10 per hour	3.42
Equipment (including auto and truck)	7.84
Hired baling	1.64
All other	1.44
Total harvesting	20.74
Storing and selling	6.73
Total cost per acre	49.55
Returns:	
2.2 tons of hay	44.80
Value of aftermath pasture	3.07
Value of all other returns	0.57
Total returns per acre	48.44
Net loss per acre	1.11
Cost to grow a ton	9.99
Cost to harvest a ton	9.38
Cost to store and sell a ton	3.04
Total cost per ton	22.41
Net cost per ton (value of pasture, etc., deducted)	20.76
Value per ton	20.26
Net loss per ton	0.50
Labor returns per acre	5.43
Returns per hour of labor	0.89

Grass Silage, 1955

294 acres on 17 farms

	Dollars
Average per acre:	
Growing:	
Land	6.29
2.4 tons of manure, at \$3.32 per ton	7.96
Seeding	2.99
Interest	0.70
All other	2.80
Total growing	20.74
Harvesting:	
7.5 hours of labor, at \$1.07 per hour	8.00
3.9 hours of tractor labor, at \$1.28 per hour	5.01
Other equipment (including auto and truck)	10.80
Hired silo filling	2.76
All other	0.22
Total harvesting	26.79
Storing costs	6.04
Total cost per acre	53.57
Returns:	
7.5 tons of silage	48.66
Aftermath	2.12
Hay	2.79
Total returns	53.57
Cost to grow a ton	2.76
Cost to harvest a ton	3.57
Cost to store a ton	0.80
Total cost per ton	7.13
Net cost per ton (aftermath and hay deducted)	6.48

Corn Silage, 1955

394 acres on 17 farms

Average per acre:	Dollars
Growing:	
Land	5.09
5.2 tons of manure, at \$3.32 per ton	17.29
443 pounds of fertilizer, at \$63.84 per ton	14.14
7.7 quarts of seed, at \$10.80 per bushel	2.60
5.7 hours of labor, at \$1.00 per hour	5.72
5.1 hours of tractor work, at \$1.03 per hour	5.25
Other equipment (including auto and truck)	6.10
Interest	0.53
All other	3.16
Total growing	59.88
Harvesting:	
6.8 hours of labor	6.75
4.1 hours of tractor work	4.19
Other equipment (including auto and truck)	12.19
Hired silo filling	4.29
All other	0.21
Total harvesting	27.63
Storing costs	6.47
Total cost per acre	93.98
Returns:	
9.1 tons of silage	93.98
Total returns per acre	93.98
Cost to grow a ton	6.58
Cost to harvest a ton	3.04
Cost to store a ton	0.71
Total cost per ton	10.33
Return per ton	10.33

Corn for Grain, 1955

544 acres on 22 farms

	Dollars
Average per acre:	
Growing:	
Land	7.16
2.4 tons of manure, at \$3.28 per ton	7.87
476 pounds of fertilizer, at \$66.81 per ton	15.90
7.5 quarts of seed, at \$11.52 per bushel	2.70
4.8 hours of labor, at \$1.11 per hour	5.31
4.3 hours of tractor work, at \$1.07 per hour	4.61
Other equipment (including auto and truck)	6.88
Interest	0.47
All other	3.39
Total growing	54.29
Harvesting:	
4.9 hours of labor	5.54
2.5 hours of tractor work	2.59
Other equipment (including auto and truck)	5.76
Hired harvesting	1.66
All other	0.15
Total harvesting	15.70
Storing and selling	5.15
Total cost per acre	75.14
Returns:	
53 bushels of shelled corn	72.50
Value of stalks	0.14
Total returns per acre	72.64
Net loss per acre	2.50
Cost to grow a bushel	1.02
Cost to harvest a bushel	0.29
Cost to store and sell a bushel	0.10
Total cost per bushel	1.41
Value per bushel	1.36
Loss per bushel	0.05
Labor returns per acre	8.51
Returns per hour of labor	0.87

Oats, 1955

432 acres on 25 farms

Average per acre:	Dollars
Growing:	
Land	5.96
2.6 tons of manure, at \$3.34 per ton	8.69
313 pounds of fertilizer, at \$56.29 per ton	8.81
2.2 bushels of seed, at \$1.82 per bushel	4.01
3.6 hours of labor, at \$1.16 per hour	4.17
3.3 hours of tractor work, at \$1.14 per hour	3.76
Other equipment (including auto and truck)	5.08
Interest	0.46
All other	1.43
Total growing	42.37
Harvesting:	
3.0 hours of labor	3.56
1.5 hours of tractor work	1.70
Other equipment (including auto and truck)	4.52
Hired combining	1.39
All other	0.55
Total harvesting	11.72
Storing and selling	3.77
Total cost per acre	57.86
Returns:	
45 bushels of oats	33.94
0.3 tons of oat straw	4.65
Total returns per acre	38.59
Net loss per acre	19.27
Cost to grow a bushel	0.93
Cost to harvest a bushel	0.26
Cost to store and sell a bushel	0.08
Total cost per bushel	1.27
Net cost per bushel	1.17
Value per bushel	0.75
Loss per bushel	0.42
Labor returns per acre	-11.48
Returns per hour of labor	- 1.72

Wheat, 1955

506 acres on 27 farms

	Dollars
Average per acre:	
Growing:	
Land	6.51
1.6 tons of manure, at \$3.45 per ton	5.52
340 pounds of fertilizer, at \$59.12 per ton	10.05
2.0 bushels of seed, at \$2.72 per bushel	5.44
3.8 hours of labor, at \$1.20 per hour	4.57
3.4 hours of tractor work, at \$1.08 per hour	3.67
Other equipment (including auto and truck)	4.59
Interest	1.46
All other	1.99
Total growing	43.80
Harvesting:	
4.2 hours of labor	4.94
2.1 hours of tractor work	2.23
Hired combining	2.45
Other equipment (including auto and truck)	7.00
All other	1.96
Total harvesting	18.58
Storing and selling	6.17
Total cost per acre	68.55
Returns:	
39 bushels of wheat	80.65
0.7 tons of straw	9.53
Other	0.04
Total returns per acre	90.22
Net gain per acre	21.67
Cost to grow a bushel	1.12
Cost to harvest a bushel	0.48
Cost to store and sell a bushel	0.16
Total cost per bushel	1.76
Net cost per bushel	1.51
Value per bushel	2.07
Gain per bushel	0.56
Labor returns per acre	31.29
Labor returns per hour	3.86

Winter Barley, 1955

90 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land	4.99
0.2 tons of manure, at \$4.85 per ton	0.97
477 pounds of fertilizer, at \$60.80 per ton	14.50
2.2 bushels of seed, at \$1.81 per bushel	3.99
3.2 hours of labor, at \$1.16 per hour	3.72
2.6 hours of tractor work, at \$1.07 per hour	2.77
Other equipment (including auto and truck)	4.01
Interest	1.31
All other	2.52
Total growing	38.78
Harvesting:	
4.4 hours of labor	5.58
1.5 hours of tractor work	1.85
Other equipment (including auto and truck)	5.84
Hired combining	2.98
All other	0.87
Total harvesting	17.12
Storing and selling	2.52
Total cost per acre	58.42
Returns:	
47 bushels of barley	57.48
0.4 tons of straw	4.82
Total returns	62.30
Net gain per acre	3.88
Cost to grow a bushel	0.82
Cost to harvest a bushel	0.36
Cost to store and sell a bushel	0.05
Total cost per bushel	1.23
Net cost per bushel (value straw deducted)	1.13
Value per bushel	1.21
Net gain per bushel	0.08
Labor returns per acre	13.18
Returns per hour of labor	1.73