

Average Enterprise  
Costs and Returns  
— *from* —  
FARM COST ACCOUNTS  
43 Farms -- 1949

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FOREWORD

Expenses for the Cost Account farms in 1949 were about as high as in 1948. Prices of many items which the farmers bought were higher, but these increases were offset by adjustments in purchases and decreases in prices of such things as purchased feed. The average labor cost per farm was \$434 more. Equipment costs were \$197 less.

The returns for most farm products were lower in 1949 than for the previous year. Yields were lower because of drought and prices were off. Milk brought an average of 92 cents less per hundred-weight. Most cash crops were somewhat lower in price; cabbage was an exception. Fruit prices were below those for 1948.

The average labor income in 1946 was \$9,254; in 1947 it declined to \$5,867; in 1948 it was \$6,676; and in 1949 it declined to \$4,452, the lowest since 1941.

The enterprise costs, returns, and profits as shown in this report are not representative of farming as a whole in the state. They do, however, indicate what is happening to the costs and returns, and explain the relative profitableness of the various enterprises and of farming as a business.

ACKNOWLEDGMENTS

Forty-three New York State farmers kept detailed farm cost accounts in cooperation with the Department of Agricultural Economics, Cornell University, during 1949.

The field work on these accounts was performed by Charles Taylor 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 accounts staff consisting of: Helen Smith, Marjorie Evans, Evalyn Skirpan, Onolee Conklin, Virginia Williams, Oneta Shipe, and Gloria Howell.

The project was under the supervision of A. J. Ashe, James Holderness, and C. DelMar Kearl.

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Labor Force on Cost Account Farms  
- 1949 -

	<u>Large farms</u>	<u>Middle- sized</u>	<u>Small farms</u>	<u>All farms</u>
Farms	14	15	14	43
Man equivalent				
Range	4.4 to 15.2	2.5 to 4.3	1.1 to 2.4	1.1 to 15.2
Average	7.4	3.4	1.9	4.2
Months of work performed by:				
Men hired by month or year:				
With privileges	21	11	2	11
With board	0	1	2	1
With wage only	3	5	2	3
Men hired by day or hour	41	6	3	16
Operator	12	12	12	12
Other unpaid	11	5	2	6
Total months	88	40	23	50

Cost of Labor, 1949  
43 farms

	Dollars per month
Hired by month or year:	
Men with privileges:	
Wage .....	170
Value milk, wood, house, etc. ....	39
Total .....	209
(High third, \$286; low third, \$164)	
Men boarding with farmer:	
Wage .....	84
Value of board .....	41
Total .....	125
(High third, \$150; low third, \$95)	
Men living off farm:	
Cash wage .....	152
(High third, \$190; low third, \$89)	
Hired by day or hour:	
Average of 84 cents per hour, or \$196 per month, (high third, 104 cents or \$243; low third, 61 cents or \$143).	
Farm operator:	
His estimate of what he could get as superintendent of a similar farm, \$194 per month in cash and \$67 in privileges, or \$261 (high third, \$336; low third, \$195).	
Members of family other than operator:	
Average value \$240 (high third, \$392; low third, \$134).	
Average cost of all types of farm labor:	
Average of 92 cents per hour or \$215 per month (high third, \$260; low third, \$161).	

## Horses, 1949

26 horses on 11 farms\*

Average per horse:	Dollars
<b>Costs:</b>	
348 pounds of grain, at \$3.24 per hundredweight .....	11.29
3.3 tons of hay, at \$17.90 per ton .....	59.06
Pastures and fences .....	12.82
Other feed and bedding .....	5.46
Total feed and bedding .....	88.63
68 hours of man labor, at 69 cents per hour .....	46.71
Depreciation .....	27.80
Buildings .....	8.27
Interest on average value of \$94 per horse .....	4.78
Shoeing .....	2.35
Veterinarian and medicine .....	0.24
All other .....	3.46
Total other than feed, bedding, and labor .....	46.90
Total cost to keep a horse .....	182.24
<b>Credits:</b>	
8.3 tons of manure, at \$1.00 per ton .....	8.31
Total credits .....	8.31
Net cost of horse work .....	173.93
Harness cost .....	10.78
Cost for the year, horse and harness .....	184.71
Hours of work per horse .....	469
Cost per hour, cents .....	39

\* 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.

## Tractors, 1949

90 tractors on 42 farms\*

Average per tractor:	Dollars
789 gallons of fuel, at 18 cents per gallon .....	145.60
13 gallons of oil, at 88 cents per gallon .....	11.42
Grease and greasing .....	1.69
Farm labor .....	18.42
Insurance .....	2.20
Depreciation .....	82.38
Repairs .....	75.64
Tires .....	7.42
Interest on average value of \$928 .....	43.47
Buildings .....	11.13
All other .....	7.32
Cost for the year .....	406.69

Hours of work per tractor .....	567
Cost per hour, dollars .....	0.72

\* Ten farms had 1 tractor, 21 farms had 2 tractors, 7 farms had 3 tractors, 3 farms had 4 tractors, and 1 farm had 5 tractors.

## Trucks, 1949

65 trucks on 37 farms

Average per truck:	Dollars
431 gallons of fuel, at 21 cents per gallon .....	90.03
7 gallons of oil, at 88 cents per gallon .....	6.14
Grease and greasing .....	2.45
Farm labor .....	17.46
License .....	26.49
Insurance .....	38.18
Depreciation .....	96.91
Repairs .....	64.02
Tires .....	15.48
Interest on average value of \$667 .....	32.69
Buildings .....	16.83
All other .....	3.15
Cost for the year .....	409.83

* Distance driven per truck, miles .....	3,792
* Cost per mile, cents .....	12.0

\* Based on 43 trucks with known mileage.

## Dairy Cows, 1949

663 cows on 24 farms

Average per cow:	Dollars
Costs:	
3,339 pounds of grain, at \$66.30 per ton .....	110.68
2.3 tons of hay, at \$20.96 per ton .....	48.20
Other dry feed .....	0.23
4.8 tons of silage, at \$8.16 per ton .....	38.80
Other succulent feed .....	1.47
Bedding .....	5.66
Pasture and fences .....	27.76
Total feed and bedding .....	232.80
115 hours of labor, at 81 cents per hour .....	93.59
Horse work, automobile, truck, tractor .....	5.11
Dairy equipment .....	8.45
Depreciation .....	3.01
Interest on \$196 value of cow .....	9.87
Buildings .....	9.76
Breeding costs .....	7.72
Veterinarian, medicine, disinfectants .....	5.63
Hired milk-hauling .....	12.40
Cow-testing association dues .....	3.12
Insurance .....	0.93
Registration and transfer fees .....	0.35
Light, water, power .....	5.12
Strainer cloths and other supplies .....	2.21
All other .....	5.23
Total other than feed, bedding, and labor .....	78.91
Total cost .....	405.30
Returns:	
9,334 pounds of milk sold .....	399.38
384 pounds of milk used on farm .....	17.40
Calves .....	24.43
9.4 tons of manure .....	9.53
Other .....	0.11
Total returns .....	450.85
Gain .....	45.55
Cost of producing 100 pounds of milk, dollars .....	3.82
Value of 100 pounds of milk, dollars .....	4.29
Return per hour of labor, dollars .....	1.21



## Heifers, 1949

## 191 mature-heifers equivalents on 22 farms\*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth .....	43.27
436 pounds of whole milk, at \$4.32 per hundredweight ....	18.82
1,849 pounds of grain, at \$3.58 per hundredweight .....	66.13
2.9 tons of hay, at \$21.04 per ton .....	61.02
3.0 tons of silage, at \$7.14 per ton .....	21.43
Other feed .....	3.52
Pasture and fences .....	32.59
Bedding .....	5.20
Total feed and bedding .....	208.71
57 hours of labor, at 80 cents per hour .....	45.33
Horse hours and equipment .....	5.00
Buildings .....	15.18
Breeding fees .....	6.87
Veterinarian and medicine .....	0.39
Insurance .....	0.85
Registration and transfer fees .....	0.84
Lights, water .....	2.90
Interest .....	13.48
All other .....	1.73
Total other than calf, feed, bedding, and labor .....	47.24
Total cost .....	344.55
By-products:	
8.4 tons of manure .....	8.37
Other returns .....	0.52
Total by-products .....	8.89
Net cost of raising a heifer to 27.5 months of age .....	335.66

\* There were a total of 627 heifers of all ages on these farms for a part or all of the year. They were fed a total of 5258 heifer-months, which divided by 27.5, equals 191 mature-heifer equivalents.

## Cost of keeping Dairy Bulls, 1949

19 bulls on 13 farms

Average per bull:	Dollars
<b>Costs:</b>	
1086 pounds of grain at \$73.08 per ton .....	39.68
2.1 tons of hay, at \$22.65 per ton .....	47.57
1.2 tons of silage, at \$7.14 per ton .....	8.57
Other feed and bedding .....	4.65
Pasture, fences, water .....	1.59
Total feed and bedding .....	102.06
95 hours of labor, at 75 cents per hour .....	71.22
Interest on value of bull .....	13.39
Buildings .....	20.16
All other .....	8.62
Total other than feed, bedding, and labor .....	42.17
Depreciation .....	9.63
Total cost .....	225.08
<b>Credits:</b>	
10.9 tons of manure, at \$1.00 per ton .....	10.90
Total credits other than service fees .....	10.90
Service fees from neighbors .....	0.37
Services charged to cows, 16.6 at \$9.70 .....	161.01
Services charged to heifers, 5.2 at \$10.15 .....	52.80
Total service credits .....	214.18
Total credits .....	225.08

## Hens, 1949

30,342 birds on 22 farms

Average per bird:	Dollars
<b>Costs:</b>	
48 pounds of grain, at \$3.25 per hundredweight .....	1.56
64 pounds of mash, at \$4.12 per hundredweight .....	2.64
Grit and shell .....	0.05
Total feed .....	4.25
1.3 hours of labor, at 85 cents per hour .....	1.11
Depreciation .....	1.08
Interest .....	0.08
Power and equipment .....	0.18
Buildings .....	0.26
Litter .....	0.06
Electricity .....	0.04
Containers .....	0.05
All other .....	0.09
Total other than feed and labor .....	1.84
Total cost .....	7.20
<b>Returns:</b>	
194 eggs per hen .....	8.36
77 pounds of manure .....	0.08
Total returns .....	8.44
Gain .....	1.24
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Cost of producing a dozen eggs .....	0.45
Value per dozen eggs .....	0.53
Return per hour of labor .....	1.87
Labor return per bird .....	2.35

Raising Chicks, 1949

44,009 chicks started on 21 farms

Average per 100 chicks started: Dollars

Costs:

100 chicks started at 35 cents per chick .....	34.94
1,485 pounds of mash, at \$4.33 per hundredweight .....	64.31
867 pounds of grain, at \$3.20 per hundredweight .....	27.78
Other feed .....	0.21
Total feed .....	92.30
25 hours of labor, at 87 cents per hour .....	21.72
Horse, automobile, truck costs .....	3.30
Poultry equipment .....	6.30
Litter .....	0.96
Interest .....	3.10
Fuel or heat .....	4.12
Medicine and disinfectants .....	1.09
Range and fences .....	1.02
Buildings .....	2.08
All other .....	1.32
Cost other than chicks, feed, and labor .....	23.29
Total cost .....	172.25

Returns:

4.5 pullets sold at \$1.59 per bird .....	7.17
11.8 meat birds sold or eaten, at \$1.11 per bird .....	13.09
67.3 pullets for laying flock, at \$1.93 per bird .....	129.70
2.5 breeding cockerels, at \$2.08 per bird .....	5.21
14.0 birds died .....	
Total value of birds .....	115.17
654 pounds of manure .....	0.65
Eggs laid on range .....	1.57
Returns other than birds .....	2.22
Total returns .....	157.39

Loss .....

Cost of raising a bird to maturity .....	2.12
Value of mature bird .....	1.92
Return per hour of labor .....	0.27
Labor return per 100 chicks started .....	6.86

## Potatoes, 1949

266 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land .....	6.80
2.0 tons of manure, at \$2.86 per ton .....	5.71
1758 pounds of fertilizer, at \$52.24 per ton .....	45.97
Cover crop .....	4.67
24.0 bushels of seed, at \$2.27 per bushel .....	54.41
Spray and dust materials .....	13.97
22.6 hours of labor, at \$1.00 per hour .....	22.65
10.4 hours of tractor work, at 76 cents per hour .....	7.94
Other equipment .....	13.58
Interest .....	1.89
All other .....	3.17
Total growing .....	180.76
Harvesting:	
48.4 hours of labor .....	54.98
Tractor and truck costs .....	5.41
Other equipment .....	13.23
All other .....	3.99
Total harvesting .....	77.61
Storing and selling:	
22.7 hours of labor .....	23.10
Auto and truck costs .....	4.47
Equipment .....	1.90
Buildings .....	8.29
Interest .....	3.09
All other .....	14.89
Total storing and selling .....	55.74
Total cost per acre .....	314.11
Total returns 325 bushels of potatoes .....	377.40
Net gain per acre .....	63.29
Cost per bushel to grow .....	
Cost per bushel to harvest .....	0.56
Cost per bushel to store and sell .....	0.24
Total cost per bushel .....	0.17
Returns per bushel .....	0.97
Gain per bushel .....	1.16
Gain per bushel .....	0.19
Labor returns per acre .....	164.02
Returns per hour of labor .....	1.75

## Cabbage, 1949

99 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land .....	5.66
2.4 tons of manure, at \$3.42 per ton .....	8.22
1,386 pounds of fertilizer, at \$46.32 per ton .....	32.10
Seeds and plants .....	21.30
Cover crop .....	5.86
Spray and dust materials .....	6.29
41.3 hours of labor, at 89 cents per hour .....	36.78
6.5 hours of horse work, at 42 cents per hour .....	2.76
10.0 hours of tractor work, at 87 cents per hour .....	8.68
Other equipment .....	7.67
Interest .....	1.35
All other .....	7.07
Total growing .....	143.74
Harvesting:	
35.9 hours of labor .....	33.75
Tractor and truck cost .....	4.95
Other equipment .....	1.48
All other .....	0.33
Total harvesting .....	40.51
Storing and selling costs .....	23.06
Total cost per acre .....	207.31
Returns:	
9.3 tons of cabbage .....	206.33
Other .....	0.41
Total returns per acre .....	206.74
Loss per acre .....	0.57
Cost to grow a ton .....	
Cost to harvest a ton .....	15.47
Cost to store and sell a ton .....	4.36
Total cost per ton .....	2.48
Net cost per ton .....	22.31
Return per ton .....	22.27
Loss per ton .....	22.21
Loss per ton .....	0.06
Labor returns per acre .....	71.49
Returns per hour of labor .....	0.90

## Canning-Factory Peas, 1949

77 acres on 7 farms

Average per acre:	Dollars
Growing:	
Land .....	4.25
4.0 bushels of seed, at \$7.18 per bushel .....	28.72
282 pounds of fertilizer, at \$49.15 per ton .....	6.93
1.3 tons of manure, at \$3.45 per ton .....	4.48
5.2 hours of labor, at 94 cents per hour .....	4.88
0.5 hours of horse work, at 24 cents per hour .....	0.12
4.4 hours of tractor work at 87 cents per hour .....	3.81
Other equipment .....	2.90
All other .....	1.74
Total growing .....	57.83
Harvesting:	
7.6 hours of labor .....	7.55
Auto, tractor, and truck .....	3.33
Other equipment .....	0.36
All other .....	0.07
Total harvesting .....	11.31
Storing and selling costs .....	2.00
Total cost per acre .....	71.14
Returns:	
0.5 tons of peas .....	44.56
Pasture .....	1.31
Seed cost borne by canning-factory company .....	3.82
Total returns per acre .....	49.69
Net loss per acre .....	21.45
Cost to grow a ton .....	106.16
Cost to harvest a ton .....	20.75
Cost to store and sell a ton .....	3.67
Total cost per ton .....	130.58
Net cost per ton .....	121.16
Net return per ton .....	81.79
Loss per ton .....	39.37
Labor returns per acre .....	-9.02
Returns per hour of labor .....	-0.71

## Canning-Factory Tomatoes, 1949

158 acres on 6 farms

Average per acre:	Dollars
<b>Growing:</b>	
Land .....	4.74
1.1 tons of manure, at \$3.79 per ton .....	4.17
1,075 pounds of fertilizer, at \$43.00 per ton .....	23.11
0.5 tons of lime, at \$5.22 per ton .....	2.61
Spray and dust .....	3.63
2,834 plants, at \$9.02 per thousand .....	25.55
37.6 hours of labor, at 94 cents per hour .....	35.23
8.6 hours of horse work, at 36 cents per hour .....	3.06
9.2 hours of tractor work, at 89 cents per hour .....	8.19
Other equipment .....	11.05
Interest .....	1.27
All other .....	12.76
<b>Total growing .....</b>	<b>135.37</b>
<b>Harvesting:</b>	
72.4 hours of labor .....	76.18
Tractor and truck costs .....	8.65
Other equipment .....	0.12
All other .....	0.85
<b>Total harvesting .....</b>	<b>85.80</b>
Storing and selling cost .....	3.59
<b>Total cost per acre .....</b>	<b>224.76</b>
<b>Returns:</b>	
8.3 tons of tomatoes .....	204.44
Culls .....	0.32
<b>Total returns per acre .....</b>	<b>204.76</b>
<b>Net loss per acre .....</b>	<b>20.00</b>
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Cost to grow a ton .....	16.31
Cost to harvest a ton .....	10.34
Cost to store and sell a ton .....	0.43
Total cost per ton .....	27.08
Net cost per ton (culls deducted) .....	27.05
Returns per ton .....	24.64
Loss per ton .....	2.41
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Labor returns per acre .....	91.83
Returns per hour of labor .....	0.83



## Dry Beans, 1949

69 acres on 5 farms

Average per acre:	Dollars
Growing:	
Land .....	5.43
1.7 tons of manure, at \$2.92 per ton .....	4.96
364 pounds of fertilizer, at \$45.38 per ton .....	8.26
Spray and dust materials .....	2.50
0.9 bushels of seed, at \$7.87 per bushel .....	7.08
11.1 hours of labor, at 85 cents per hour .....	9.45
0.6 hours of horse work, at 68 cents per hour .....	0.41
6.4 hours of tractor work, at 84 cents per hour .....	5.35
Other equipment .....	5.01
Interest .....	0.42
All other .....	3.11
Total growing .....	51.98
Harvesting:	
10.9 hours of labor .....	9.61
Horse, tractor, and truck .....	3.23
Other equipment .....	1.69
Threshing .....	3.04
All other .....	0.47
Total harvesting costs .....	18.04
Storing and selling .....	4.49
Total costs per acre .....	74.51
Returns:	
11.8 bushels of beans .....	47.35
0.14 tons of bean straw .....	2.03
Total returns per acre .....	49.38
Net loss per acre .....	25.13
Cost to grow a bushel .....	4.40
Cost to harvest a bushel .....	1.53
Cost to store and sell a bushel .....	0.38
Total cost per bushel .....	6.33
Net cost per bushel (straw deducted) .....	6.16
Value per bushel .....	4.02
Loss per bushel .....	2.14
Labor returns per acre .....	-6.08
Returns per hour of labor .....	-0.28

## 806 acres on 16 farms

Average per acre:	Dollars
<b>Growing:</b>	
Orchard overhead .....	28.67
0.1 tons of manure, at \$3.00 per ton .....	0.30
75 pounds of nitrogenous fertilizer at \$92.00 per ton ...	3.45
Other fertilizer .....	1.41
Spray and dust materials .....	38.26
38.3 hours of labor, at \$1.01 per hour .....	38.65
1.8 hours of horse work, at 43 cents per hour .....	0.77
6.8 hours of tractor work, at 81 cents per hour .....	5.52
Other equipment .....	18.16
Interest .....	2.82
All other .....	6.35
<b>Total growing .....</b>	<b>144.36</b>
<b>Harvesting:</b>	
72.8 hours of labor .....	70.19
1.9 hours of tractor work .....	1.84
Horse, auto, and truck .....	4.56
Other equipment .....	2.62
All other .....	1.51
<b>Total harvesting .....</b>	<b>80.72</b>
<b>Storing and selling:</b>	
Packages .....	46.80
Commission, hired packing, storage, transportation .....	51.18
Labor .....	10.13
Equipment .....	3.45
Buildings .....	1.47
All other .....	2.10
<b>Total storing and selling .....</b>	<b>115.13</b>
<b>Total cost per acre .....</b>	<b>340.21</b>
<b>Returns:</b>	
258 bushels of packable fruit .....	333.57
Ciders .....	4.66
Other returns .....	2.36
<b>Total returns per acre .....</b>	<b>340.59</b>
<b>Net gain per acre .....</b>	<b>0.38</b>
Cost to grow a bushel .....	0.56
Cost to harvest a bushel .....	0.31
Cost to store and sell a bushel .....	0.45
<b>Total cost per bushel .....</b>	<b>1.32</b>
<b>Net cost per bushel* .....</b>	<b>0.91</b>
<b>Total returns per bushel .....</b>	<b>1.32</b>
<b>Net returns per bushel* .....</b>	<b>0.91</b>
<b>Gain per bushel .....</b>	<b>0.00</b>
<b>Labor returns per acre .....</b>	<b>119.35</b>
<b>Returns per hour of labor .....</b>	<b>0.98</b>

\* 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, 1949

57 acres on 8 farms

Average per acre:		Dollars
Growing:		
Orchard overhead .....		12.55
233 pounds of fertilizer, at \$70.90 per ton .....		8.26
Spray and dust materials .....		11.09
15.4 hours of labor, at 98 cents per hour .....		15.07
1.2 hours of horse work, at 39 cents per hour .....		0.47
3.9 hours of tractor work, at 87 cents per hour .....		3.40
Other equipment .....		10.33
Interest .....		1.18
All other .....		3.95
<b>Total growing .....</b>		<b>66.30</b>
Harvesting:		
64.6 hours of labor .....		63.09
Auto, truck, and tractor .....		2.37
Other equipment .....		2.77
All other .....		2.09
<b>Total harvesting .....</b>		<b>70.32</b>
Storing and selling .....		1.12
<b>Total cost per acre .....</b>		<b>137.74</b>
Returns:		
1,602 pounds of cherries .....		152.49
<b>Net gain per acre .....</b>		<b>14.75</b>
		Cents
Cost per pound to grow .....		4.1
Cost per pound to harvest .....		4.5
Total cost per pound .....		8.6
Total returns per pound .....		9.5
Gain per pound .....		0.9
		Dollars
Labor returns per acre .....		92.91
Returns per hour of labor .....		1.16

## Peaches, 1949

49 acres on 8 farms

Average per acre:	Dollars
<b>Growing:</b>	
Orchard overhead .....	14.84
0.7 tons of manure, at \$4.70 per ton .....	3.29
134 pounds of fertilizer, at \$66.12 per ton .....	4.43
Spray and dust materials .....	14.84
74.6 hours of labor, at \$1.00 per hour .....	74.37
1.2 hours of horse work, at 34 cents per hour .....	0.41
11.4 hours of tractor work, at 89 cents per hour .....	10.12
Other equipment .....	18.52
Interest .....	3.17
All other .....	4.47
<b>Total growing .....</b>	<b>148.46</b>
<b>Harvesting:</b>	
47.1 hours of labor .....	46.81
2.4 hours of tractor work .....	2.38
Auto and truck .....	3.58
Other equipment .....	5.12
All other .....	2.19
<b>Total harvesting .....</b>	<b>60.08</b>
<b>Storing and selling:</b>	
Packages .....	28.52
Commission, hired packing, storage, transportation .....	6.44
25.4 hours of labor .....	25.49
Equipment .....	6.62
All other .....	4.35
<b>Total storing and selling .....</b>	<b>71.42</b>
<b>Total cost per acre .....</b>	<b>279.96</b>
<b>Returns:</b>	
117 bushels of peaches .....	218.23
<b>Total returns per acre .....</b>	<b>218.23</b>
<b>Net loss per acre .....</b>	<b>61.73</b>
<hr/>	
Cost to grow a bushel .....	1.27
Cost to harvest a bushel .....	0.52
Cost to store and sell a bushel .....	0.61
<b>Total cost per bushel .....</b>	<b>2.40</b>
<b>Net cost per bushel* .....</b>	<b>2.10</b>
<b>Total returns per bushel .....</b>	<b>1.87</b>
<b>Net returns per bushel* .....</b>	<b>1.57</b>
<b>Loss per bushel .....</b>	<b>0.53</b>
<hr/>	
<b>Labor returns per acre .....</b>	<b>84.94</b>
<b>Returns per hour of labor .....</b>	<b>0.58</b>

\* 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.

## Hay Other Than Alfalfa, 1949

1,331 acres on 31 farms

Average per acre:	Dollars
Growing:	
Land .....	5.20
2.2 tons of manure, at \$2.83 per ton .....	6.22
Share of seeding cost .....	3.52
Interest .....	0.63
All other .....	1.12
Total growing .....	16.69
Harvesting:	
5.9 hours of labor, at 87 cents per hour .....	5.15
1.2 hours of horse work, at 55 cents per hour .....	0.66
2.4 hours of tractor work, at 72 cents per hour .....	1.74
Equipment .....	5.16
Hired baling .....	2.16
All other .....	0.62
Total harvesting .....	15.49
Storing and selling .....	4.89
Total cost per acre .....	37.07
Returns:	
1.7 tons of hay .....	40.35
Value of aftermath pasture .....	2.79
Total returns per acre .....	43.14
Net gain per acre .....	6.07
Cost to grow a ton .....	9.88
Cost to harvest a ton .....	9.17
Cost to store and sell a ton .....	2.89
Total cost per ton .....	21.94
Net cost per ton (value of pasture deducted) .....	20.29
Value per ton .....	23.88
Gain per ton .....	3.59
Labor returns per acre .....	11.35
Returns per hour of labor .....	1.88

## Alfalfa, 1949

171 acres on 8 farms

Average per acre:	Dollars
Growing:	
Land .....	4.46
0.6 tons of manure, at \$2.97 per ton .....	1.78
Share of seeding cost .....	5.39
Interest .....	0.39
All other .....	0.05
Total growing .....	12.07
Harvesting:	
9.1 hours of labor, at 91 cents per hour .....	8.24
0.9 hours of horse work, at 20 cents per hour .....	0.18
3.9 hours of tractor use, at 71 cents per hour .....	2.77
Equipment .....	6.39
Hired baling .....	0.99
All other .....	0.45
Total harvesting .....	19.02
Storing and selling .....	5.13
Total cost per acre .....	36.22
Returns:	
1.8 tons of hay .....	36.08
Value of aftermath pasture .....	2.01
Total returns per acre .....	38.09
Gain per acre .....	1.87
Cost to grow a ton .....	
Cost to harvest a ton .....	10.63
Cost to store and sell a ton .....	2.87
Total cost per ton .....	20.24
Net cost per ton (value of pasture deducted) .....	19.11
Value per ton .....	20.16
Gain per ton .....	1.05
Labor returns per acre .....	
Labor returns per acre .....	10.28
Returns per hour of labor .....	1.11

## Grass Silage, 1949

86 acres on 5 farms

Average per acre:	Dollars
<b>Growing:</b>	
Land .....	6.21
2.3 tons of manure, at \$2.83 per ton .....	6.51
Seeding .....	2.00
Interest .....	0.29
All other .....	0.09
<b>Total growing .....</b>	<b>15.10</b>
<b>Harvesting:</b>	
8.2 hours of labor, at 89 cents per hour .....	7.26
3.6 hours of tractor labor, at \$1.01 per hour .....	3.63
Other equipment .....	5.87
All other .....	3.26
<b>Total harvesting .....</b>	<b>20.02</b>
Storing costs .....	4.55
<b>Total cost per acre .....</b>	<b>39.67</b>
<b>Returns:</b>	
5.3 tons of silage .....	36.56
Aftermath .....	3.11
<b>Total returns per acre .....</b>	<b>39.67</b>
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Cost to grow a ton .....	2.84
Cost to harvest a ton .....	3.76
Cost to store a ton .....	0.85
<b>Total cost per ton .....</b>	<b>7.45</b>
<b>Net cost per ton (aftermath deducted) .....</b>	<b>6.87</b>

Corn Silage, 1949

346 acres on 25 farms

Average per acre:	Dollars
<b>Growing:</b>	
Land .....	5.63
5.2 tons of manure, at \$2.77 per ton .....	14.41
298 pounds of fertilizer, at \$49.06 per ton .....	7.31
7.9 quarts of seed, at \$10.82 per bushel .....	2.67
8.3 hours of labor, at 84 cents per hour .....	6.98
1.8 hours of horse work, at 48 cents per hour .....	0.86
6.7 hours of tractor work, at 77 cents per hour .....	5.15
Other equipment .....	5.11
Interest .....	0.40
All other .....	1.46
Total growing .....	49.98
<b>Harvesting:</b>	
13.1 hours of labor .....	10.83
1.2 hours of horse work .....	0.32
5.3 hours of tractor work .....	3.95
Other equipment .....	8.91
All other .....	4.23
Total harvesting .....	28.24
Storing costs .....	7.51
Total cost per acre .....	85.73
<b>Returns:</b>	
10.1 tons of silage .....	85.58
0.1 bushels of shelled corn .....	0.15
Total returns per acre .....	85.73
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Cost to grow a ton .....	4.97
Cost to harvest a ton .....	2.81
Cost to store a ton .....	0.74
Total cost per ton .....	8.52
Net cost per ton (corn deducted) .....	8.51
Net returns per ton .....	8.51



## Corn for Grain, 1949

279 acres on 20 farms

Average per acre:	Dollars
<b>Growing:</b>	
Land .....	4.39
2.6 tons of manure, at \$2.77 per ton .....	7.20
302 pounds of fertilizer, at \$46.09 per ton .....	6.96
6 quarts of seed, at \$9.60 per bushel .....	1.80
7.6 hours of labor, at 90 cents per hour .....	6.86
0.5 hours of horse work, at 58 cents per hour .....	0.29
7.1 hours of tractor work, at 68 cents per hour .....	4.85
Other equipment .....	3.59
Interest .....	0.37
All other .....	1.04
<b>Total growing .....</b>	<b>37.35</b>
<b>Harvesting:</b>	
7.1 hours of labor .....	6.25
0.9 hours of horse work .....	0.33
2.7 hours of tractor work .....	1.75
Other equipment .....	4.08
Hired harvesting .....	1.38
Other costs .....	0.15
<b>Total harvesting .....</b>	<b>13.94</b>
Storing and selling .....	2.15
<b>Total cost per acre .....</b>	<b>53.44</b>
<b>Returns:</b>	
45 bushels of shelled corn .....	63.06
Value of stalks .....	1.54
<b>Total returns per acre .....</b>	<b>64.60</b>
<b>Net gain per acre .....</b>	<b>11.16</b>
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Cost to grow a bushel .....	0.82
Cost to harvest a bushel .....	0.31
Cost to store and sell a bushel .....	0.05
<b>Total cost per bushel .....</b>	<b>1.18</b>
<b>Net cost per bushel (value stalks deducted) .....</b>	<b>1.14</b>
<b>Value per bushel .....</b>	<b>1.39</b>
<b>Gain per bushel .....</b>	<b>0.25</b>
<hr/>	
<b>Labor returns per acre .....</b>	<b>24.43</b>
<b>Returns per hour of labor .....</b>	<b>1.64</b>

## Oats, 1949

540 acres on 28 farms

Average per acre:	Dollars
<b>Growing:</b>	
Land .....	5.45
2.0 tons of manure, at \$2.89 per ton .....	5.78
260 pounds of fertilizer, at \$1.61 per ton .....	5.41
2.1 bushels of seed, at \$1.27 per bushel .....	2.66
4.6 hours of labor, at 87 cents per hour .....	4.01
0.3 hours of horse work, at 37 cents per hour .....	0.11
4.0 hours of tractor work, at 75 cents per hour .....	3.00
Other equipment .....	2.97
Interest .....	0.32
All other .....	0.52
<b>Total growing .....</b>	<b>30.23</b>
<b>Harvesting:</b>	
2.8 hours of labor .....	2.45
0.2 hours of horse work .....	0.09
1.2 hours of tractor work .....	0.89
Other equipment .....	2.56
Threshing and combining .....	1.20
Other costs .....	0.24
<b>Total harvesting .....</b>	<b>7.43</b>
Storing and selling costs .....	2.00
<b>Total cost per acre .....</b>	<b>39.66</b>
<b>Returns:</b>	
27 bushels of oats .....	23.99
0.2 tons of oat straw .....	1.86
<b>Total returns per acre .....</b>	<b>25.85</b>
<b>Net loss per acre .....</b>	<b>13.81</b>
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Cost to grow a bushel .....	1.12
Cost to harvest a bushel .....	0.28
Cost to store and sell a bushel .....	0.07
Total cost per bushel .....	1.47
Net cost per bushel (value straw deducted) .....	1.40
Value per bushel .....	0.89
Loss per bushel .....	0.51
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Labor returns per acre .....	-7.32
Returns per hour of labor .....	-0.98

Wheat, 1949

583 acres on 23 farms

Average per acre:	Dollars
Growing:	
Land .....	5.25
1.4 tons of manure, at \$2.93 per ton .....	4.10
280 pounds of fertilizer, at \$43.93 per ton .....	6.15
2.0 bushels of seed, at \$2.42 per bushel .....	4.84
4.4 hours of labor, at 90 cents per hour .....	3.95
0.2 hours of horse work, at 40 cents per hour .....	0.08
3.8 hours of tractor work, at 64 cents per hour .....	2.45
Other equipment .....	3.21
Interest .....	0.98
All other .....	0.46
<b>Total growing .....</b>	<b>31.47</b>
Harvesting:	
4.7 hours of labor .....	4.33
0.1 hours of horse work .....	0.05
1.8 hours of tractor work .....	1.28
Threshing and combining .....	1.70
Other equipment .....	3.79
0.1 pounds of twine .....	0.03
All other .....	1.85
<b>Total harvesting .....</b>	<b>13.03</b>
Storing and selling .....	3.03
<b>Total cost per acre .....</b>	<b>47.53</b>
Returns:	
32 bushels of wheat .....	61.64
0.5 tons of straw .....	6.16
<b>Total returns per acre .....</b>	<b>67.80</b>
<b>Net gain per acre .....</b>	<b>20.27</b>
Cost to grow a bushel .....	
Cost to harvest a bushel .....	0.41
Cost to store and sell a bushel .....	0.10
<b>Total cost per bushel .....</b>	<b>1.50</b>
<b>Net cost per bushel (value straw deducted) .....</b>	<b>1.30</b>
<b>Value per bushel .....</b>	<b>1.94</b>
<b>Gain per bushel .....</b>	<b>0.64</b>
<b>Labor returns per acre .....</b>	<b>28.62</b>
<b>Labor returns per hour .....</b>	<b>3.12</b>

Pasture, 1949

1,639 acres of regular pasture on 24 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 .....	47	0.69	
Horse .....	3	0.04	
Tractor .....	26	0.38	
Auto and truck .....	2	0.03	
Other equipment .....	18	0.27	
Manure .....	143	2.09	
Lime .....	50	0.73	
Fertilizer .....	47	0.70	
Seed and seeding .....	39	0.57	
Interest .....	106	1.53	
Taxes .....	38	0.56	
Fences .....	190	2.78	
Other .....	<u>40</u>	<u>0.59</u>	
Total cost of regular pasture	749	10.96	
Credits for hay cut, etc. ....	<u>5</u>		
Net cost of regular pasture .....	744		17.74
Aftermath pasture .....	185		4.43
Annual crops pasture .....	123		2.93
Hired pasture .....	<u>19</u>		<u>0.46</u>
Total pasture cost .....	1,071		25.56

\* Includes permanent and rotated pasture.

Summary, 1949  
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	8	33.2	325 bu.	\$1.75	94	\$2,102	\$63
Cabbage	7	14.1	9.3 tons	0.90	80	-8	-1
Tomatoes, C.F.	6	26.3	8.3 tons	0.83	110	-526	-20
Peas, C.F.	7	10.9	1,089 lbs.	-0.71	13	-235	-21
Beans, dry	5	13.8	12 bu.	-0.28	22	-346	-25
<u>Fruit</u>							
Apples	16	50.4	258 bu.	0.98	122	19	-
Cherries	8	7.1	1,602 lbs.	1.16	80	105	15
Peaches	8	6.2	117 bu.	0.58	147	-380	-62
<u>Grain</u>							
Wheat	23	25.4	32 bu.	3.12	9	514	20
Corn for Grain	20	14.0	45 bu.	1.64	15	156	11
Oats	28	19.3	27 bu.	-0.98	7	-266	-14
<u>Hay</u>							
Alfalfa	8	21.4	1.8 tons	1.11	9	40	2
Other hay	32	41.6	1.7 tons	1.88	6	252	6

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	24	28	9,718 lbs.	1.21	115	1,259
Hens	22	1,379	194 eggs	1.87	1.3	1,705
Raising chicks	22	2,000*	-	0.27	25**	-297

\* Number of chicks started.

\*\* Per 100.

## Summary of Returns per Hour of Labor

Farm Enterprises	1914	1919	1924	1929	1934	1939	1944	1948	1949
	to	to	to	to	to	to	to		
	1918	1923	1928	1933	1938	1943	1948		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>									
Dairy cows	0.30	0.25	0.40	0.14	0.25	0.55	1.49	1.83	1.21
Hens	0.28*	0.84	0.47	0.31	0.29	0.77	1.34	1.75	1.87
Raising chicks	-	-	-	0.46	0.33	0.48	0.44	0.10	0.27
<u>Fruit:</u>									
Apples	-	0.79	0.79	0.45	0.45	0.85	1.60	1.60	0.98
Cherries	-	-	-	-	0.64	0.88	2.32	2.25	1.16
Peaches	-	-	-	-	0.54	0.56	1.57	1.39	0.58
<u>Grain:</u>									
Corn	0.13	-0.01	-0.13	0.03	0.22	0.58	1.79	1.56	1.64
Oats	0.11	-0.31	0.03	-0.34	-0.02	0.14	0.76	0.18	-0.98
Wheat	0.58	-0.03	0.20	-0.03	0.47	1.17	3.15	2.56	3.12
<u>Hay:</u>									
Alfalfa	0.82	0.94	0.78	0.31	0.53	1.04	1.50	1.03	1.11
All other hay	0.73	0.66	0.08	-0.01	0.18	0.51	1.09	1.07	1.88
<u>Vegetables:</u>									
Beans, dry	0.12	0.23	-0.06	0.05	0.30	0.59	1.51	1.18	-0.28
Cabbage	0.46	0.45	0.49	0.34	0.48	1.08	1.15	0.81	0.90
Peas, canning-factory	-	-	-	0.21	0.16	0.92	2.95	1.39	-0.71
Potatoes	0.49	0.51	0.89	0.52	0.50	1.08	2.11	2.78	1.75
Tomatoes, C.F.	-	-	-	0.24*	0.41	0.67	1.56	1.20	0.83

\* Less than five years

## Farm Operating Statement, 1949

Items	Average	Proportion of
	per farm	total receipts
	Dollars	Per cent
Cash receipts:		
Crops .....	11,779	34.5
Milk .....	5,939	17.4
Sale of livestock .....	1,794	5.3
Eggs .....	5,544	16.2
Poultry .....	1,895	5.5
Other .....	7,196	21.1
Total receipts .....	34,147	100.0
Cash expenses:		
Labor .....	5,902	17.3
Equipment (gasoline, oil, equipment bought) ..	4,139	12.1
Real estate (insurance, repairs) .....	2,822	8.3
Taxes .....	535	1.6
Crops (seed, fertilizer, threshing) .....	3,442	10.1
Livestock (feed, bedding, supplies, cows bg't)	7,136	20.9
Marketing (containers, commission, storage) ..	1,643	4.8
Other .....	2,815	8.2
Total expenses .....	28,434	83.3
Difference (cash available for living, saving, and payment of interest) .....	5,713	16.7
Adjustments for non-cash receipts and expenses:		
Increase in farm capital .....	2,829	8.3
Value of unpaid family labor .....	-1,282	-3.8
Value of board furnished hired labor .....	-73	-0.2
Farm income (income for operator's labor and use of capital) .....	7,187	21.0
Interest on farm capital of \$54,705 at 5% ...	2,735	8.0
Labor income (income for operator's year's work, comparable to wage of farm superintendent) .....	4,452	13.0
Value of house rent and privileges of operator	794	2.3
Labor earnings (income for operator's year's work, comparable to wages of city worker) .....	5,246	15.3
Value of operator's time (what he would work for as farm superintendent) .....	2,258	6.6
Return on capital .....	4,929	14.4
Per cent return on capital .....	9.0	