

VIRGINIA

FARM MANAGEMENT ANNUAL REPORT 1944

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ANNUAL REPORT
OF EXTENSION WORK

OF THE
DEPARTMENT OF AGRICULTURAL ECONOMICS
AND

~~SOIL DOCTORY~~

Farm Work

AGRICULTURAL ECONOMICS

FROM DECEMBER 1, 1943, TO NOVEMBER 30, 1944

Submitted by
Members of the Department
Blacksburg, Virginia
Feb. 14, 1945

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Extension-T.V.A. Unit Demonstration Farm Records Outside
the Tennessee Valley Watershed

Specialist Employed on the Project:

W. J. Buckalls, Jr.

Purpose:

The purpose of this project is to demonstrate to the cooperating farmers and to other farmers in the community the effects of certain farm practices on farm profits and soil conservation when carried out over a long period of time. Efficient operations for continuous and increased profit is the aim of these demonstrations.

Method Used:

Assistance was rendered county agents and farmers in keeping and closing out farm records on 620 farms covering six major types of farming in 46 counties. The work of opening and closing these accounts was done largely by county agents. The work of checking, obtaining additional needed information, and summarizing the records was done by the specialist. In many cases recommendations for future operations were made by the specialist and the county agent, when the individual cooperators were visited to secure some additional information on their records.

The specialist visited approximately 125 additional farms that did not keep records during 1943.

Results:

The majority of the records started were completed. This project has been of great value to farmers outside the Tennessee Valley Watershed in terms of the value of the phosphatic fertilizer received, the resulting increase in better cover on the land, in crop and livestock production on cooperating farms, and in the demonstrational value of the project to other farmers.

The success of this project is due, primarily, to the T.V.A. for making phosphate available to cooperating farmers, to the county committees for their careful selection of demonstrators, and to the cooperation of all agencies involved.

Class:

This project was conducted in 1944 in the counties listed below.

Counties and Number of Records

<u>County</u>	<u>No. of records</u>	<u>County</u>	<u>No. of records</u>
Allegheny	4	Hanover	18
Amelia	12	Highland	13
Ashurst	11	King & Queen	6
Appomattox	12	King William	5
Augusta	14	Louisa	14
Bath	8	Madison	16
Bedford	23	Mecklenburg	10
Botetourt	12	Montgomery	8
Buchanan	12	Northway	7
Buckingham	11	Orange	16
Carroll	28	Page	7
Charlotte	24	Patrick	14
Clarke	10	Pittsylvania	14
Craig	16	Pohatan	12
Gilpeper	23	Prince Edward	16
Cumberland	18	Pulaski	8
Fauquier	16	Rappahannock	13
Floyd	12	Roanoke	11
Franklin	13	Rockbridge	17
Frederick	11	Rockingham	11
Giles	18	Shenandoah	16
Goocbland	10	Spotsylvania	10
Grayson	27		
Halifax	13	Total	620

On January 22, 1944, at the request of Miss Kanda Baljace, the specialist audited the records of the Virginia Federation of Home Demonstration Clubs at the home of Mrs. C. H. White, Forrest, Virginia. Mrs. White is treasurer of this organization.

The specialist has assisted numerous farmers and others in reporting their income tax returns.

Miscellaneous Activities of E. J. Buckholts, Jr., in 1944

The annual report gives the purpose of the project "Re-organizing Farms in Tobacco Belt," in detail.

Mr. Brodell, Mr. Goodsell, and the specialist, visited cooperating farmers in Charlotte County and secured a farm survey record for the 1943 crop year from each of the cooperators. Previous recommendations and plans for the future were discussed with each cooperator. Mr. Brodell summarized the records, and sent each cooperator a summary of his 1943 business.

The annual visit was made to these farms July 10-12. This project is conducted in Charlotte County.

E. J. Buckholts, Jr.

Specialist Employed on the Project:

Representative Demonstration Farms

T. V. A. Unit Demonstration Farms Within the Tennessee Valley

Specialist Employed on the Project:

Mr. C. H. Duncan.

Purpose:

The purpose of this project is to demonstrate to cooperating farmers and to interested groups the importance of farm organization and soil conservation on the successful operation of a farm over a long period of time.

Method:

During the past year C. H. Duncan was employed as a full-time farm management specialist on this project, and he, with the help of the assistant county agents in each of the counties, has supervised the keeping of farm records of each of the demonstration farms. There were 689 farm accounts completed in the nine Virginia Watershed counties. The specialist employed on this project has made every effort to discuss each farm business analysis with the assistant county agents in their respective counties, and has written suggestions for improving the farm business.

A farm classification was made on 1,076 unit and area demonstration farms in the nine watershed counties. This work was done by the specialist, with assistance from Dr. W. L. Gibson, Jr., Mr. E. E. Loops, and the assistant county agent in each of the counties.

Time and Place:

The farm records were closed and checked during the first three months of 1944. The farms were classified during the summer of 1944. Analysis was made in the office at Blacksburg. From time to time this information was presented to farmer groups and brought to the attention of the county agents and their assistants.

During the year of 1943 complete farm records were turned in on the number of farms listed in the following counties. The number of farms classified in these counties is also shown.

County	Number of records	Number of farms classified
Blount	66	95
Lee	127	131
Russell	113	152
Scott	115	135
Smith	61	127
Taswell	19	66
Washington	134	252
Wise	9	47
Sybio	13	52
Total	609	1,076

Results:

A large majority of the records started were completed. The farm record analysis is now being used in making farm organization adjustments. This information can be used much more effectively because of the farms having been classified. More farmers are realizing benefits from studying their individual farm accounts.

Recommendations:

The project should be continued along its present lines. The farm accounts should be carried in a little more detail, especially on the unit farms, so as to be able to study the effects of soil types, rotation, Ph. and fertilizer applications on crop yields. All demonstration farms should be classified and a classification should be made on any new farms coming into the program.

FARM RECORD ANALYSIS OF 502 UNIT AND AREA DEMONSTRATION FARMS IN THE
TENNESSEE VALLEY DRAINAGE AREA OF VIRGINIA, BY CLASSES. (1943)

By
C. H. Duncan *
Assistant Farm Management Specialist

The farm records used in the following analysis were secured from farmers who are cooperating in the TVA program, in nine Southwest Virginia counties. These counties were: Bland, Lee, Russell, Scott, Smyth, Tazewell, Washington, Wise and Wythe. The records were kept by the farmers themselves and were checked and collected by Assistant County Agents. Each record was office checked as thoroughly as possible and all incomplete and inaccurate records were omitted from this analysis. Only those records which represented the productive work for one man, for at least one-half year were included. A total of 689 record books were collected by the Assistant County Agents, of which 502 were considered complete enough to be included in the analysis.

The net farm income on all farms included in this analysis averaged about two percent less in 1943 than for 1942. When the income figures for both years were deflated by the average prices received by Virginia farmers for all products sold, it amounted to a decrease of 20 percent in income in 1943 over 1942. Most of this decrease in income was caused by increased expenses, and not by decreased receipts. The total receipts averaged 19 percent more in 1943 than in 1942, but the total expenses were 39 percent more. Livestock receipts averaged approximately the same for both years but crop receipts were considerably higher in 1943. This increase was due to the unusually high tobacco yield of 1608 pounds per acre and an average price of 46.5 cents, as compared to a yield of 1426 pounds per acre and a price of 41 cents in 1942.

The cost of labor in 1943 amounted to an average of \$3.11 for each day of productive work accomplished, as compared to \$2.65 in 1942 and \$2.06 in 1941. The cost of labor on individual farms varied greatly and was lowest on farms which were accomplishing the most work per man, or those making the most efficient use of labor available.

During 1943 there were 154 farms, or approximately 30 percent, that were selling enough milk to be classed as either dairy or general-milk farms. This compares to 22 percent in 1942 and 18 percent in 1941. For each of these years a higher labor income was made by dairy farms than by any other type.

* The writer is indebted to Dr. W. L. Gibson, Jr., Associate Land Economist of the Virginia Agricultural Experiment Station, and to Mr. K. E. Loope, Assistant District Agent, for valuable assistance in classifying the demonstration farms and for suggestions in the use of this information.

Farm Classification

In the analysis of records from test demonstration farms, it has been shown that various factors influenced farm profits greatly. This information has been used in making recommendations to individual farmers as to how to improve their farming operations. In order to secure information that could be applied to an individual farm, it has been necessary to divide farms into various groups. The type of farming and size of farm business are two of the factors that have been used for this grouping. It has been recognized that among physical resources with which the farmer had to work, one of the most important factors affecting his income was the quality of the land. An attempt was made to calculate a soils index of the quality of soils on the entire farm. However, no satisfactory method of combining the crop soils with pasture soils has been found. There was such a wide variation of both crop and pasture soils, and such a wide variation in degree of slope, on individual farms, that it did not appear practical to calculate such a soils index. While soil is probably the most important single factor in determining the quality of a farm, there are other things to be considered. Some of these are: the topography, the extent of erosion, the location with respect to markets and transportation systems, the size of business and the type of business.

In order to compare an individual farmer's record with the average of a group of farms, some measure of the quality of farm has been needed. Obviously, a farmer having a small, poor farm could not expect to make as large an income or as high crop yields as could a farmer with a large, fertile farm. The same farmer may, however, be doing a much better job than other farmers who have the same kind of farm that he has.

A system of classifying land according to its adaptation for agriculture has been developed and used in several counties of Virginia. Since this method of classification furnishes a measure of quality of land for agricultural uses, it was used to classify test demonstration farms in nine Southwest Virginia Counties. In the actual classifying of farms, each farm was visited in the summer of 1944, at which time a tentative classification was placed on it. The apparent productivity as determined by a detailed soils map, the extent of erosion, and the kind and amount of cover on the land greatly influenced the classification. Other factors considered were: the size and condition of the buildings, the fences, the location with respect to roads and markets, and the size and type of farm business. Since records were available for all of these farms, the crop yields and other data were checked before the final classification was made.^{1/} The combined judgment of at least three persons was used in placing this classification on each farm.^{2/}

^{1/} A more detailed discussion on this method of classification can be found in Virginia Agricultural Experiment Station Technical Bulletin 86, by W. L. Gibson, Jr., Associate Land Economist.

^{2/} These farms were classified by: Dr. W. L. Gibson, Jr., Associate Land Economist at V.P.I., Mr. K. E. Loope, Assistant District Agent, and the writer, with the assistance of the County Agent and Assistant County Agent in each county visited.

Definition of Farm Classes

The following description of the various land classes was written by W. L. Gibson, Jr., in an article published in The University of Virginia News Letter, May 1, 1944, entitled, "Land Classification in Virginia." These same classes were applied to test demonstration farms.

"The land classification work now being done in Virginia delineates the land into two major use groups with respect to its adaptation for agriculture. It further divides the first use group into two classes according to the present use of the land, and the second use group into four quality classes according to the productivity of the land for farming. The definitions of the land classes are as follows:

1. The first use group comprises land designated as not adapted to agriculture. It includes both land class I and land class II. Land class I represents land not adapted to agricultural production and primarily not in farming at the present time. It is a very poor agricultural land. In Virginia this land class is characterized by a high percentage of land that is idle or in woods, and by a high percentage of vacant farms. Land class II represents land in agriculture at the present time but better adapted to forestry, or some use other than farming. It is poor agricultural land. This is submarginal land for agriculture in the sense that it is not expected to remain in agricultural production under normal economic and technological conditions. This land class is characterized by soils of low fertility, rugged to steep topography, severe erosion, low crop yields, and small dilapidated farm buildings.
2. The second use group comprises land designated as adapted to agriculture. It includes land classes III, III-plus, IV and V. Land classes III, III-plus, IV and V represent respectively fair, good, very good and excellent agricultural land, and are quality classes. The higher the land class the more productive the land, and the better the opportunity for farmers to earn an adequate income. These land classes represent the division in land quality from the marginal land areas to the superior farming areas."

In the following analysis only farms in classes III, III-plus, IV and V are included. No records were obtained on class I land, and while a few farms classified as II turned in record books, practically all of them had farm businesses that were too small to be included.

Farms Included in Analysis

Farm Class	Quality of Farm	Number of Farms
III	Fair	285
III-plus	Good	157
IV	Very good	52
V	Excellent	8

Table 1.-Labor Efficiency and Labor Income 1943

Productive Days Work Per Man	Average	Labor Income	Productive Days Work	Labor		Farms
				Cost Per Man Work Unit*	Returns Per Man Equiv.**	
Class III Farms:						
Less than 190	139	\$ 638	261	\$3.77	\$ 656	120
190 - 249	213	950	315	3.07	993	96
250 or more	310	1,040	434	2.20	1,116	69
Average	197	840	321	\$3.03	\$ 870	285
Class III-plus Farms:						
Less than 190	158	\$ 697	358	\$4.00	\$ 748	47
190 - 249	214	1,426	490	3.58	1,176	50
250 or more	306	1,838	548	2.98	1,626	60
Average	226	\$1,365	473	\$3.37	\$1,408	157
Class IV & V Farms:						
Less than 190	153	\$1,940	697	\$3.97	\$ 886	19
190 - 249	212	2,769	873	3.52	1,218	24
250 or more	292	2,750	939	2.52	1,424	17
Average	209	\$2,502	836	\$3.24	\$1,179	60
Total All Farms	289	\$1,203	430	\$3.11	\$1,026	502

* Includes value of operator's time and tenant's share of crops.

** Includes value of hired labor and operator's labor income.

Efficiency in the use of labor was one of the most important factors affecting farm income. The cost per man-work-unit on all farms averaged \$3.11 in 1943, as compared to \$2.65 in 1942 and only \$2.06 in 1941.

Out of the 502 farms analyzed, 186 were securing less than 190 days-productive-work per man per year and 146 were securing 250 or more days-productive-work per man. The average for all farms was only 209. Class III farms averaged 197, class III-plus farms averaged 226, and the class IV and V group of farms averaged 209 work-units per man. There was smaller proportion of class III farms that were using labor efficiently than there was of classes III-plus, IV, and V farms.

On class III farms the most efficient users of labor averaged 310 productive work-units per man and made a labor income of \$1,040. This was \$402 more than the least efficient, who averaged 139 productive work-units and made a labor income of \$638. On both class III-plus farms, and the class IV and V farms, the labor income increased as labor efficiency increased.

Table 2.- Percent of Investment in Livestock and Labor Income 1943

Percent of Investment in Livestock	Average	Labor Income	Acres Pasture Per animal Unit Pastured	Livestock Receipts Per Animal Unit	No. Farms
Class III Farms:					
Less than 14	10.2	\$ 463	4.4	\$ 58	82
14-18	15.9	929	3.2	62	105
19 or more	24.2	1,061	2.6	53	98
average	16.8	\$ 840	3.2	\$ 58	285
Class III-plus Farms:					
Less than 14	10.0	\$1,176	3.5	\$ 71	41
14 - 18	15.8	1,263	2.9	61	73
19 or more	22.4	1,743	2.5	62	41
average	16.0	\$1,365	2.9	\$ 65	157
Class IV or V Farms:					
Less than 14	10.6	\$1,274	3.5	\$114	21
14- 18	15.9	1,595	2.8	73	15
19 or more	25.2	4,143	2.9	74	24
average	19.1	\$2,502	3.0	\$ 82	60
Total all Farms	17.1	\$1,203	3.0	\$ 67	502

The average investment in livestock on all farms increased from 16.1 percent in 1942 to 17.1 in 1943, and compared to 12.2 percent in 1938, 13.0 percent in 1939, 13.7 percent in 1940, and 14.2 percent in 1941. While some of this increase was due to the increase in value of livestock, because of a rising price level, an attempt has been made to hold livestock inventories at normal value rather than at market price. Some increase would occur where animals were purchased at a high price and kept through an inventory period. There has been a definite increase in the percent of total investment that is invested in livestock for the past six years. Some of this increase is undoubtedly due to the increased pasture and crop yields during the same period, which makes it possible to pasture and feed more animals from the same acreage of land.

Class IV and V farms had an average investment in livestock of 19.1 percent as compared to 16.8 percent on class III and 16.0 percent on class III-plus farms. In each of the three class groups, the labor income increased as investment in livestock increased. Farms with a higher percentage of total investment in livestock also used fewer acres of pasture per animal unit pastured.

Table 3.- Acres Pasture Per Animal Unit Pastured and Labor Income 1943

Acres Pasture Per A. U. Pastured	Average	Labor Income	Live- stock Receipts Per A. U.	Percent of Invest- ment in Livestock	animal Units Pastured	No. Farms
<u>Class III Farms:</u>						
3.5 or more	5.1	\$ 597	.50	15.2	20	105
2.5- 3.4	2.9	882	58	17.0	22	73
Less than 2.5	1.7	1,051	64	19.1	23	107
Average	3.2	\$ 840	.58	16.8	22	285
<u>Class III-plus Farms:</u>						
3.5 or more	4.7	\$ 712	.56	14.8	32	44
2.5 - 3.4	2.9	1,361	67	15.5	38	46
Less than 2.5	1.8	1,798	68	17.1	38	67
Average	2.9	\$1,365	.65	16.0	36	157
<u>Class IV & V Farms:</u>						
3.5 or more	4.6	\$2,028	.75	17.7	66	18
2.5 - 3.4	2.8	3,062	89	17.4	85	22
Less than 2.5	2.0	2,312	78	15.2	82	20
Average	3.0	\$2,502	.82	19.1	78	60
Total All Farms	3.0	\$1,203	.67	17.1	33	502

Pasture efficiency, as measured by acres of pasture per animal unit pastured, influenced farm profits greatly in 1943. Labor income increased as acres of pasture per animal unit pastured decreased, and both the percent of investment in livestock and livestock receipts per animal unit increased.

More pasture land was required to carry an animal on class III farms than on those of a higher class, and the livestock receipts per animal unit was less. Within each class group of farms the livestock receipts per animal unit increased as acres of pasture per animal unit pastured decreased. This indicates that the farms making most efficient use of pasture were not over-grazing. It also indicates that these farms had most productive pastures.

Table 4.- Livestock Receipts Per Animal Unit and Labor Income 1943

Livestock Receipts Per Animal Unit	Average	Labor Income	Acres Pasture Per Animal Unit Pastured	Percent of Investment in Livestock	No. Farms
Class III Farms:					
Less than \$50	\$ 33	\$ 633	3.4	17.9	143
\$50 - 79	62	1,021	3.1	16.4	87
\$80 and over	120	1,094	2.8	16.2	55
Average	\$ 58	\$ 840	3.1	16.8	285
Class III-plus Farms:					
Less than \$50	\$ 38	\$ 955	3.0	16.0	62
\$50 - 79	64	1,499	2.9	16.4	62
\$80 and over	119	1,887	2.6	15.8	33
Average	\$ 65	\$1,365	2.9	16.0	157
Class IV & V Farms:					
Less than \$50	\$ 35	\$1,474	3.0	19.9	17
\$50 - 79	65	1,485	3.0	15.0	15
\$80 and over	110	3,670	3.0	16.0	28
Average	\$ 82	\$2,502	3.0	19.1	60
Total All Farms	\$ 67	\$1,203	3.0	17.1	502

Livestock receipts per animal unit is a measure of the productivity of livestock. Since livestock receipts include both the value of livestock products, such as milk, eggs and wool sold, as well as the increase in value of animals, an increase in livestock receipts per animal unit is not always accompanied by an increase in farm profits. A dairy cow will produce more income from milk sold than a beef cow will produce in the production of a calf, but the cost of keeping a dairy cow is considerably higher.

Labor income increased and acres of pasture per animal unit decreased as livestock receipts per animal unit increased, in each of the three class groups. The higher class farms had larger receipts per animal unit than the lower class farms. The average for all farms in 1943 was \$67 as compared to \$75 in 1942 and \$52 in 1941.

Table 5.- Size of Business and Labor Income 1943

Productive Days Work	Average	Labor Days Work Receipts Per Man Per A.U.	Pro- ductive stock Receipts Per A.U.	Live- stock Receipts Per A.U.	Percent Invest- ment in Livestock	Crop Index	No. Farms
Class III Farms:							
Less than 250	199	\$ 673	157	\$54	16.2	145	103
250 - 349	287	720	190	53	16.6	147	101
350 or more	519	1,203	231	63	19.0	143	81
Average	321	\$ 840	197	\$58	16.8	145	285
Class III-plus Farms:							
Less than 350	282	\$ 712	183	\$55	14.7	156	45
350 - 499	412	1,117	215	56	16.1	164	55
500 or more	681	2,122	253	72	16.9	161	57
average	473	\$1,365	226	\$65	16.0	161	157
Class IV & V Farms:							
Less than 500	359	\$ 898	191	\$79	14.5	166	17
500 - 699	569	1,469	204	59	16.0	162	21
700 or more	1460	4,727	215	91	22.0	171	22
Average	836	\$2,502	209	\$82	19.1	167	60
Total All Farms	430	\$1,203	209	\$67	17.1	153	502

Size of business, as measured by the amount of productive work accomplished in a year's time, is one of the most important factors affecting farm income. When all farms are divided into class groups and each class group is divided into three size groups, there is a consistent increase in labor income as the size of farm increases in each class group. Each increase in size of business is accompanied by an increase in labor efficiency.

While there is a limit to the size of business that can be carried on profitably, within a given class group, it is important for a farmer to increase the size of his business to make use of all his available labor and other resources. This may be done by adding another enterprise, by changing to a more intensive enterprise, or by adding more land. A farmer who has a class III farm could not profitably increase the size of his business to that which could be carried out on a class V farm, but he would profit by increasing from a small to a large class III.

Table 6.-Crop Yields and Labor Income 1943

Crop Index	Labor average	Income	Acres in Crops	Ferti-	Animal	Live-	No. Pa- A.U.ms
				lizer Pur- chased Per A. Crops	Units Per A. Crops	stock Rec'ts. Per A.U.ms	
Class III Farms:							
Less than 130	113	\$ 648	44	\$1.88	.48	\$55	83
130 -159	143	718	40	2.73	.59	56	115
160 and over	178	1,185	40	2.63	.62	60	87
average	145	\$ 840	41	\$2.44	.57	\$58	285
Class III-plus Farms:							
Less than 150	130	\$1,204	63	\$1.37	.59	\$64	51
150 -169	161	1,542	65	2.61	.60	63	51
170 and over	190	1,352	60	2.77	.68	67	55
average	161	\$1,365	63	\$2.59	.62	\$65	157
Class IV & V Farms:							
Less than 160	133	\$2,198	116	\$1.92	.65	\$98	21
160 - 179	169	2,113	110	1.98	.74	73	18
180 and over	198	3,139	102	2.78	.86	74	21
average	167	\$2,502	109	\$2.59	.75	\$82	60
Total all Farms	153	\$1,203	56	\$2.53	.63	\$67	502

Crop yields, as measured by crop index, influenced farm profits in 1943, but did not appear to be as important as some other factors, especially when farms were studied on a land-class basis. On class III farms, the labor income increased more, as crop index increased, than on either class III-plus, or the class IV and V groups of farms.

Some indication of the amount of manure that was available for use on crops is shown by the animal units per acre of crops. The increase in crop index on class III farms was accompanied by a greater increase in both the amount of manure available (as measured by the animal units per acre of crops) and the amount of fertilizer purchased per acre of crops, than was the case on the higher classes of farms. Apparently, it was more important to use larger amounts of manure and fertilizer on the lower class farms than on the more fertile farms. The class III farms, as a group, however, used less fertilizer per acre of crops, and had less manure available, than either of the higher class groups.

Crop Yields

Table 7 gives the average yields, by counties, for the major crops grown on 591 test demonstration farms in 1943. The greatest change in yields from previous years was in tobacco, which averaged 1606 pounds per acre for all farms, as compared to a previous high average of 1504 pounds per acre in 1940.

Table 8 shows the average yields of the major crops grown on demonstration farms for an eight-year period, 1936-1943. There has been a definite increase in crop yields during this period. In order partly to eliminate the effects of weather for a single year, a simple average of the first four years is compared to a simple average of the last four years. The percent of increase ranges from 4.7 for corn to 18.3 for barley.

The average yields per acre, and the average acreage grown per farm, is shown in table 9, for the major crops grown on demonstration farms since 1939. These averages are for all farms turning in complete records for these years and are not for identical farms. However, many farms have turned in continuous records, and many others have turned in records for three or four of the five years. During this five year period there has been an increase in the acreage of lespedeza and alfalfa hay grown per farm and a decrease in the acreage of mixed hay. The acreage of tobacco has increased approximately one-third of an acre per farm. Acres of pasture per animal unit pastured has decreased during this period.

A comparison of the acreage of crops grown and yield per acre on the different class farms is shown in table 10. Except for tobacco, the acreage of every crop increased consistently from the lowest to the highest farm class. The greatest variation occurred in alfalfa hay. Class V farms were growing an average of 23.5 acres, as compared to .8 acres for class III, 1.6 acres for class III-plus, and 2.4 acres for class IV. The acreage of tobacco varied from 1.2 acres on class III farms, to 1.7 acres on both class IV and class V farms. In general the yields increased from the lowest to the highest class of farms.

A comparison of the acreage of row crops (corn for grain, corn silage and tobacco) grown, and the acreage of small grain (including cover crops) grown, indicates the amount of crop land that has cover during the winter. Class V farms were growing 96 percent as much small grain as row crops, while class III farms were growing only 63 percent as much. Class III-plus farms averaged 81 percent and class IV farms 87 percent (table 10).

Table 7.— Average Yields of Major Crops Grown on Demonstration Farms 1943
Average Yields Per Acre of

County	Corn		Wheat	Oats	Rye	Barley	Hays				Yield	Returns
	Grain	Silage					Soybean	Mixed	Alfalfa	Lespedeza		
	bu.	tons	bu.	bu.	bu.	bu.	tons	tons	tons	tons	lbs.	dollars
Bland	48.5	13.9	13.7	26.1	25.3	21.6	1.9	1.2	1.6	1.0	1466	745
Lee	50.2	16.0	14.1	27.6	20.0	28.4	2.0	1.4	2.3	1.4	1553	696
Russell	44.8	16.2	13.2	32.2	-	23.1	-	1.2	2.5	1.1	1590	711
Scott	45.4	11.4	13.2	27.2	16.0	24.6	1.3	1.2	1.5	1.1	1598	793
Smyth	51.6	14.3	13.9	30.3	16.0	19.4	-	1.4	2.4	1.4	1764	709
Tazewell	49.2	10.8	14.5	32.4	-	-	-	.7	-	-	-	-
Washington	50.5	12.4	12.5	25.1	17.9	20.7	2.1	1.3	2.4	.9	1672	788
Wythe	53.4	9.2	15.6	25.8	14.8	21.9	2.1	1.3	2.4	1.0	-	-
Average of 591 Farms in 1943	49.2	12.6	13.5	27.8	17.6	25.1	1.8	1.3	2.1	1.3	1608	748

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Table 8.- Average Yields of Major Crops Grown on Demonstration Farms from 1936-1943
Average Yields per Acre of

Year	Tobacco lbs.	Corn		Wheat bu.	Barley bu.	Hays				Oats bu.	Rye bu.	Acres of Pasture Per A.U. Pastured
		Grain	Silage			Alfalfa	Mixed	Soybean	Lespedeza			
1936	1365	40.6	10.5	14.0	13.4	1.6	.7	1.3	1.1	17.5	12.7	-
1937	1426	46.9	12.5	15.0	28.2	2.0	1.2	-	-	-	-	-
1938	1173	45.6	12.5	14.7	23.6	2.1	1.4	-	-	26.4	13.6	3.5
1939	1426	45.7	13.8	15.4	26.4	1.9	1.2	1.9	1.1	29.9	15.0	3.5
1940	1540	45.5	15.6	16.5	29.2	2.0	1.3	1.7	1.3	32.8	13.1	3.6
1941	1419	45.1	14.2	16.1	26.7	2.2	1.2	1.8	1.2	29.5	16.4	3.9
1942	1426	47.4	15.0	17.7	27.3	2.4	1.3	2.0	1.3	34.3	16.4	3.0
1943	1608	49.2	12.6	13.5	25.1	2.1	1.3	1.8	1.3	27.8	17.6	3.0
1936-1939 Ave.	1348	44.7	12.3	14.8	22.9	1.90	1.12	-	-	-	-	-
1940-1943 Ave.	1498	46.8	14.4	16.0	27.1	2.18	1.28	1.82	1.28	32.1	15.9	3.4
Percent increase	11.1	4.7	17.1	8.1	18.3	14.7	14.3	-	-	-	-	-

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Table 9.- Average Acres Per Farm, and Yield Per Acre of the Major Crops Grown. 1939-1943

Year	No. Farms	Corn Grain		Corn Silage		Wheat		Oats		Rye		Barley	
		A.	Yield	A.	Yield	A.	Yield	A.	Yield	A.	Yield	A.	Yield
			bu.		tons.		bu.		bu.		bu.		bu.
1939	518	12.4	45.7	.75	13.8	8.1	15.4	1.6	29.9	.8	15.0	1.3	26.4
1940	603	13.1	45.5	.60	15.6	8.6	16.5	1.7	32.6	.7	13.1	1.6	29.2
1941	766	12.3	45.1	.74	14.2	7.8	16.1	1.6	29.5	.4	16.4	1.5	26.7
1942	700	12.3	47.4	.74	15.0	7.2	17.7	1.6	34.3	.3	16.4	1.6	27.3
1943	591	13.1	49.2	.77	12.6	7.0	13.5	1.7	27.8	.5	17.6	1.6	25.1

Year	Tobacco		Hay								Acres of Pasture Per A.U. Pastured
	A.	Yield	Soybeans		Alfalfa		Lespedeza		Mixed		
		pounds	A.	Yield	A.	Yield	A.	Yield	A.	Yield	
1939	.97	1426	.2	1.9	1.02	1.9	1.3	1.1	18.4	1.2	3.5
1940	.90	1540	.3	1.7	.84	2.0	1.4	1.3	19.7	1.3	3.6
1941	1.00	1419	.2	1.8	.74	2.2	1.7	1.2	16.9	1.2	3.9
1942	1.07	1426	.2	2.0	1.11	2.4	2.1	1.3	15.7	1.3	3.0
1943	1.33	1608	.5	1.8	1.32	2.1	3.0	1.3	14.1	1.3	3.0

Table 10.- Average Acres Per Farm and Yield Per Acre of the Major Crops Grown on 502 Farms in 1943, by Farm Classes

	Farm Class			
	III	III-plus	IV	V
Number of Farms	285	157	52	8
Yield per Acre:				
Corn, grain.....bu.	45.0	52.0	53.2	61.1
Corn, silage.....tons	12.7	15.0	17.1	15.1
Tobacco.....pounds	1558	1728	1719	1471
Wheat.....bu.	12.5	13.7	14.9	15.9
Barley.....bu.	21.9	23.8	23.6	42.2
Mixed Hay.....tons	1.2	1.3	1.3	1.2
Alfalfa Hay.....tons	2.1	1.9	1.7	2.4
Acres per Farm:				
Corn, grain.....	10.8	15.6	23.6	52.0
Corn, silage.....	.4	.5	1.3	16.6
Tobacco.....	1.2	1.6	1.7	1.7
Wheat.....	5.3	9.3	12.7	34.1
Barley.....	.9	1.9	4.3	5.6
Mixed Hay.....	7.9	11.5	19.0	47.4
Alfalfa Hay.....	.8	1.6	2.4	23.5
Total Row Crops.....	12.4	17.8	26.6	70.3
Total Small Grain.....	7.8	14.4	23.2	67.6
Percent that Small Grain Acreage is of Row Crop Acreage.....	63	81	87	96

Table 11 is a summary of the farm business analysis of 502 farms in 1943 and a comparison of the four classes of farms. This table gives some indication as to why some system for classifying farms has been needed. The farms in any one class are not comparable to those in any other class. A comparison of the farms in any class with the average of all farms is of little value, since class III farms are almost always below the average and class IV and V farms are almost always above the average. By separating farms into classes and studying the factors that affect farm profits for each class of farm, the results obtained can be applied to any farm of the same class.

In tables 12 through 17 the farms have been separated according to the six major types of farming and a comparison is given of the different farm classes for each type. Out of a total of eight class V farms, there were five dairy farms, one beef farm, one general-crop farm and one general-livestock farm. Only the averages for the dairy farms have been included in these tables. When the average of all farms was considered, the highest labor income in 1943 was made by dairy farms, with beef farms second and crop farms third. When the different classes were considered separately, however, the highest labor income on class III farms was made by crop farms, with dairy farms second and beef farms third. On class III-plus farms, the highest labor income was made by dairy farms, with crop farms second and general-milk farms third. On class IV farms, the highest labor income was made by beef farms, with crop farms second and dairy farms third. On each of the different farm classes, the lowest labor income was made by general-livestock farms.

The three factors that appeared to be most important when comparing an individual farm with a group of farms were: the farm class, the type of farming, and the size of farm. In order to provide group averages that would be most useful in comparing an individual farm record with the average of similar farms, the 502 records have been placed in three types of farming groups, with each type of farming group divided into three farm classes and each farm class further divided into two or three size groups (tables 18 through 20). These tables should be beneficial to each farmer, since they can be used to compare his record with the average of other farms very similar to his. They might also be used as a guide when a farmer is considering a change in his type of farming or in the size of his farm business.

Table 11.- General Analysis of 502 Farms According to Farm Class - 1943

	285 III	157 III-plus	52 IV	8 V	502 Average
Total Investment.....	\$12,002	\$21,331	\$35,331	\$79,650	\$18,414
Land and Buildings.....	8,823	15,823	25,528	52,769	13,443
Machinery.....	443	791	1,264	4,161	696
Feed and Seed.....	717	1,299	2,077	5,750	1,120
Livestock.....	2,019	3,418	6,462	16,970	3,155
Cattle.....	1,344	2,412	5,019	13,292	2,249
Horses.....	334	463	609	1,733	431
Sheep.....	121	214	350	436	209
Hogs.....	103	183	258	971	158
Poultry.....	117	146	226	538	108
Total Receipts.....	\$ 2,761	\$ 4,799	\$ 7,513	\$24,450	\$ 4,236
Crop Receipts.....	1,109	1,839	1,997	3,859	1,473
Livestock Products.....	506	766	1,352	10,242	830
Livestock Increase.....	835	1,751	3,533	7,945	1,514
Feed and Seed Increase.....	178	314	397	1,670	251
Cattle Receipts.....	986	2,123	5,018	19,571	2,055
Sheep Receipts.....	151	297	701	1,290	272
Hog Receipts.....	149	340	503	1,948	274
Poultry Receipts.....	194	239	293	475	211
Tobacco Receipts.....	921	1,337	1,363	918	1,097
Total Expenses.....	\$ 1,321	\$ 2,367	\$ 3,674	\$15,174	\$ 2,112
Feed Purchased.....	226	337	523	3,061	337
Fertilizer.....	100	162	228	648	141
Tenant Labor.....	264	631	693	994	435
Day Labor.....	207	409	837	4,172	399
Family Labor.....	81	73	65	62	76
Farm Income.....	\$ 1,440	\$ 2,432	\$ 3,839	\$ 9,276	\$ 2,124
Interest at %.....	600	1,067	1,767	3,982	921
Labor Income.....	840	1,365	2,072	5,294	1,203
Farm Products Furnished Home....	\$ 559	\$ 692	\$ 879	\$ 1,150	\$ 643
Value of Operator's Time.....	420	479	570	1,000	463
Percent Return on Investment....	8.5	9.2	9.3	10.4	9.0
Productive Days Work.....	321	473	636	2,140	430
Man Equivalent.....	1.6	2.1	3.0	10.4	2.1
Total Acres.....	146	229	359	639	202
Acres in Crops.....	40.9	62.8	90.1	234.8	55.9
Acres in Pasture.....	68.7	105.1	211.9	380.0	99.9
Animal Units.....	23	39	68	173	35
Animal Units Pastured.....	22	36	65	166	33
Crop Index.....	145	161	166	170	153
Fert. Bought Per Acre of Crops..	2.44	2.59	2.53	2.76	2.53
Days Productive Work Per Man....	197	226	210	207	209
Livestock Receipts Per A. Unit..	58	65	72	105	67
Acres Pastured Per Animal Unit..	3.2	2.9	3.3	2.3	3.0
Percent of Capital in Livestock..	16.8	16.0	18.3	21.3	17.1

Table 12.- General Analysis of 59 Beef Farms by Farm Class - 1943

	12 III	26 III-plus	20 IV	59 Average	Your Farm
Total Investment.....	\$17,375	\$30,035	\$45,335	\$33,725	
Land and Buildings.....	11,895	21,484	31,597	23,465	
Machinery.....	411	795	1,179	940	
Feed and Seed.....	1,017	1,808	2,700	2,031	
Livestock.....	4,052	5,948	9,859	7,289	
Cattle.....	3,226	4,564	8,234	5,862	
Horses.....	295	616	705	642	
Sheep.....	230	306	366	457	
Hogs.....	146	232	275	217	
Poultry.....	155	230	279	111	
Total Receipts.....	\$ 3,558	\$ 5,888	\$ 8,730	\$ 6,632	
Crop Receipts.....	1,142	1,582	1,668	1,559	
Livestock Products.....	127	310	456	509	
Livestock Increase.....	1,878	3,604	5,754	4,194	
Feed and Seed Increase.....	334	115	637	343	
Cattle Receipts.....	2,264	4,489	8,032	5,643	
Sheep Receipts.....	462	504	934	659	
Hog Receipts.....	172	503	556	455	
Poultry Receipts.....	50	204	240	197	
Tobacco Receipts.....	909	1,184	1,175	1,116	
Total Expenses.....	\$ 1,456	\$ 3,103	\$ 3,769	\$ 3,253	
Feed.....	140	495	451	452	
Fertilizer.....	99	187	267	206	
Tenant Labor.....	513	840	494	690	
Day Labor.....	179	473	957	659	
Family Labor.....	15	59	30	39	
Farm Income.....	\$ 2,102	\$ 2,785	\$ 4,961	\$ 3,579	
Interest at 5%.....	869	1,502	2,267	1,686	
Labor Income.....	1,233	1,283	2,694	1,893	
Farm Products Furnished Home.....	\$ 408	\$ 462	\$ 407	\$ 425	
Value of Operator's Time.....	383	485	574	516	
Percent Return on Investment.....	9.9	7.7	9.7	9.1	
Productive Days Work.....	368	523	644	575	
Man-Equivalent.....	1.4	2.4	3.2	2.6	
Total Acres.....	273	373	520	414	
Acres in Crops.....	59.2	81.6	103.6	90.0	
Acres in Pasture.....	149.2	187.3	340.5	241.4	
Animal Units.....	45	65	98	76	
Animal Units Pastured.....	44	63	96	73	
Crop Index.....	142	164	168	160	
Fert. Bought Per Acre of Crops... 10	1.67	2.30	2.58	2.28	
Days Productive Work Per Man.....	260	220	202	217	
Livestock Receipts Per A. Unit...	45	60	63	62	
Acres Pastured Per Animal Unit...	3.4	3.0	3.5	3.3	
Percent of Capital in Livestock..	23.3	19.8	21.7	21.6	

Table 13.- General Analysis of 133 General-Livestock Farms by Farm Class - 1943

	81 III.	42 III-plus	9 IV	133 Average	Your Farm
Total Investment.....	\$12,499	\$19,124	\$25,322	\$16,035	_____
Land and Buildings.....	9,124	14,100	18,634	11,809	_____
Machinery.....	419	635	888	576	_____
Feed and Seed.....	699	1,124	1,689	923	_____
Livestock.....	2,257	3,265	4,111	2,727	_____
Cattle.....	1,506	2,209	2,797	1,837	_____
Horses.....	372	469	637	423	_____
Sheep.....	160	278	351	216	_____
Hogs.....	101	188	220	137	_____
Poultry.....	118	121	106	114	_____
Total Receipts.....	\$ 2,358	\$ 3,631	\$ 5,067	\$ 3,109	_____
Crop Receipts.....	852	1,318	2,244	1,152	_____
Livestock Products.....	248	329	272	358	_____
Livestock Increase.....	961	1,645	2,022	1,251	_____
Feed and Seed Increase.....	177	197	339	209	_____
Cattle Receipts.....	815	1,420	1,258	1,102	_____
Sheep Receipts.....	182	320	542	249	_____
Hog Receipts.....	152	306	343	223	_____
Poultry Receipts.....	178	229	240	212	_____
Tobacco Receipts.....	719	968	1,200	825	_____
Total Expenses.....	\$ 1,085	\$ 1,794	\$ 2,532	\$ 1,555	_____
Feed.....	117	173	230	142	_____
Fertilizer.....	81	149	138	112	_____
Tenant Labor.....	212	412	946	323	_____
Day Labor.....	157	308	314	247	_____
Family Labor.....	93	80	83	91	_____
Farm Income.....	\$ 1,273	\$ 1,837	\$ 2,535	\$ 1,554	_____
Interest at 5%.....	625	956	1,266	802	_____
Labor Income.....	648	881	1,269	752	_____
Farm Products Furnished Home....	\$ 504	\$ 710	\$ 756	\$ 523	_____
Value of Operator's Time.....	408	468	411	432	_____
Percent Return on Investment....	6.9	7.2	8.4	7.0	_____
Productive Days Work.....	289	394	477	345	_____
Man Equivalent.....	1.5	1.9	2.0	1.8	_____
Total Acres.....	164	230	259	193	_____
Acres in Crops.....	39.0	55.7	84.8	49.3	_____
Acres in Pasture.....	77.7	113.6	128.9	92.6	_____
Animal Units.....	26	36	48	31	_____
Animal Units Pastured.....	24	34	45	29	_____
Crop Index.....	145	163	174	152	_____
Fert. Bought Per Acre of Crops..	2.09	2.67	1.63	2.27	_____
Days Productive Work Per Man....	188	206	233	196	_____
Livestock Receipts Per A. Unit..	46	55	48	52	_____
Acres Pastured Per Animal Unit..	3.2	3.3	2.9	3.2	_____
Percent of Capital in Livestock.	18.1	17.1	16.2	17.0	_____

Table 14.- General Analysis of 25 Dairy Farms by Farm Class - 1943

	10 III	6 III-plus	4 IV	5 V	25 Average	Your Farm
Total Investment.....	\$18,960	\$23,700	\$34,825	\$78,360	\$34,516	
Land and Buildings.....	12,659	16,411	25,678	52,380	23,587	
Machinery.....	1,194	1,805	2,392	3,032	1,900	
Feed and Seed.....	1,060	1,467	2,100	5,260	2,184	
Livestock.....	4,047	4,017	4,655	17,588	6,845	
Cattle.....	3,421	2,953	3,372	14,192	5,455	
Horses.....	426	785	388	1,632	747	
Sheep.....	31	135	50	518	316	
Hogs.....	94	57	425	560	231	
Poultry.....	75	87	420	686	96	
Total Receipts.....	\$ 6,490	\$ 8,583	\$11,250	\$24,000	\$11,256	
Crop Receipts.....	666	1,437	1,260	1,678	1,148	
Livestock Products.....	4,477	5,663	7,430	11,836	6,706	
Livestock Increase.....	986	1,132	1,992	8,258	2,636	
Feed and Seed Increase.....	87	- 188	162	1,558	327	
Cattle Receipts.....	5,061	6,037	8,090	22,354	9,238	
Sheep Receipts.....	48	155	282	1,754	452	
Hog Receipts.....	144	72	887	1,258	468	
Poultry Receipts.....	120	183	375	140	176	
Tobacco Receipts.....	479	1,197	958	1,042	840	
Total Expenses.....	\$ 4,265	\$ 4,733	\$ 6,984	\$14,294	\$ 6,818	
Feed.....	1,770	1,638	1,968	3,396	2,095	
Fertilizer.....	213	197	275	578	292	
Tenant Labor.....	251	317	445	272	302	
Day Labor.....	787	988	1,935	4,616	1,785	
Family Labor.....	151	-	248	-	100	
Farm Income.....	\$ 2,225	\$ 3,850	\$ 4,266	\$ 9,706	\$ 4,438	
Interest at 5%.....	948	1,185	1,741	3,918	1,726	
Labor Income.....	1,277	2,665	2,525	5,788	2,712	
Farm Products Furnished Home....	\$ 692	\$ 550	\$ 413	\$ 372	\$ 549	
Value of Operator's Time.....	620	650	575	810	658	
Percent Return on Investment....	8.5	13.5	10.6	11.4	11.0	
Productive Days Work.....	733	740	918	2,198	1,057	
Man Equivalent.....	2.9	3.2	5.1	10.7	5.0	
Total Acres.....	154	160	230	676	272	
Acres in Crops.....	56.5	62.3	76.8	188.0	87.4	
Acres in Pasture.....	84.0	85.0	107.5	406.0	152.4	
Animal Units.....	46	44	54	190	75	
Animal Units Pastured.....	45	43	50	185	73	
Crop Index.....	135	132	166	174	152	
Fert. Bought Per Acre of Crops..	3.77	3.16	3.58	3.07	3.34	
Days Productive Work Per Man....	253	229	179	206	216	
Livestock Receipts Per A. Unit..	119	154	174	106	125	
Acres Pastured Per Animal Unit..	1.9	2.0	2.2	2.2	2.1	
Percent of Capital in Livestock..	21.3	16.9	13.4	22.4	19.8	

Table 15.- General Analysis of 129 General Milk Farms by Farm Class - 1943

	72 III	45 III-plus	12 IV	129 Average	Your Farm
Total Investment.....	\$12,571	\$19,371	\$33,275	\$16,869	_____
Land and Buildings.....	9,308	14,422	24,897	12,543	_____
Machinery.....	541	858	1,375	729	_____
Feed and Seed.....	783	1,231	1,825	1,036	_____
Livestock.....	1,939	2,860	5,178	2,561	_____
Cattle.....	1,210	1,929	3,643	1,687	_____
Horses.....	339	410	593	387	_____
Sheep.....	146	165	454	196	_____
Hogs.....	132	195	255	166	_____
Poultry.....	112	161	233	125	_____
Total Receipts.....	\$ 2,918	\$ 4,560	\$ 7,392	\$ 3,907	_____
Crop Receipts.....	830	1,501	2,087	1,181	_____
Livestock Products.....	798	1,228	2,172	1,076	_____
Livestock Increase.....	970	1,412	2,672	1,283	_____
Feed and Seed Increase.....	185	290	241	227	_____
Cattle Receipts.....	1,192	1,833	3,831	1,661	_____
Sheep Receipts.....	166	258	725	250	_____
Hog Receipts.....	219	400	580	316	_____
Poultry Receipts.....	301	358	408	265	_____
Tobacco Receipts.....	627	1,096	1,630	884	_____
Total Expenses.....	\$ 1,536	\$ 2,114	\$ 3,824	\$ 1,951	_____
Feed.....	335	377	596	374	_____
Fertilizer.....	118	142	246	138	_____
Tenant Labor.....	194	475	981	366	_____
Day Labor.....	275	356	798	352	_____
Family Labor.....	99	102	25	92	_____
Farm Income.....	\$ 1,382	\$ 2,446	\$ 3,568	\$ 1,956	_____
Interest at 5%.....	629	969	1,664	843	_____
Labor Income.....	753	1,477	1,904	1,113	_____
Farm Products Furnished Home....	565	477	603	538	_____
Value of Operator's Time.....	494	493	730	516	_____
Percent Return on Investment....	7.1	10.1	8.6	8.5	_____
Productive Days Work.....	360	516	728	449	_____
Man Equivalent.....	1.8	2.0	2.9	2.0	_____
Total Acres.....	133	192	279	160	_____
Acres in Crops.....	39.9	56.1	89.8	50.2	_____
Acres in Pasture.....	64.4	78.9	150.8	77.5	_____
Animal Units.....	22	34	52	29	_____
Animal Units Pastured.....	21	32	48	27	_____
Crop Index.....	148	166	172	157	_____
Fert. Bought Per Acre of Crops..	2.95	2.53	2.74	2.75	_____
Days Productive Work Per Man....	202	259	249	229	_____
Livestock Receipts Per A.U.....	80	78	93	81	_____
Acres of Pasture Per A. Unit....	3.1	2.5	3.1	2.9	_____
Percent of Capital in Livestock..	15.4	14.8	15.6	15.2	_____

Table 16.- General Analysis of 45 Crop Farms by Farm Class - 1943

	29 III	14 III-plus	2 IV	45 Average	Your Farm
Total Investment.....	\$ 8,376	\$18,671	\$22,100	\$12,189	_____
Land and Buildings.....	6,191	15,166	17,490	9,486	_____
Machinery.....	369	677	860	487	_____
Feed and Seed.....	552	929	1,050	691	_____
Livestock.....	1,262	1,899	2,700	1,525	_____
Cattle.....	803	1,216	1,755	974	_____
Horses.....	257	281	430	272	_____
Sheep.....	64	194	190	110	_____
Hogs.....	52	99	210	74	_____
Poultry.....	88	109	115	95	_____
Total Receipts.....	\$ 2,703	\$ 5,443	\$ 6,500	\$ 3,724	_____
Crop Receipts.....	1,953	3,666	4,160	2,584	_____
Livestock Products.....	120	351	480	208	_____
Livestock Increase.....	352	726	1,565	522	_____
Feed and Seed Increase.....	130	469	200	239	_____
Cattle Receipts.....	278	736	1,605	479	_____
Sheep Receipts.....	72	273	275	144	_____
Hog Receipts.....	49	96	355	77	_____
Poultry Receipts.....	72	197	350	135	_____
Tobacco Receipts.....	1,733	2,806	2,050	2,081	_____
Total Expenses.....	\$ 941	\$ 2,405	\$ 2,775	\$ 1,479	_____
Feed.....	64	201	315	118	_____
Fertilizer.....	102	149	120	117	_____
Tenant Labor.....	370	532	665	433	_____
Day Labor.....	125	734	575	334	_____
Family Labor.....	45	84	-	55	_____
Farm Income.....	\$ 1,762	\$ 3,038	\$ 3,725	\$ 2,245	_____
Interest at 5%.....	419	934	1,105	609	_____
Labor Income.....	1,343	2,104	2,620	1,636	_____
Farm Products Furnished Home....	\$ 553	\$ 502	\$ 405	\$ 531	_____
Value of Operator's Time.....	318	429	400	356	_____
Percent Return on Investment....	17.2	14.0	15.0	15.5	_____
Productive Days Work.....	271	419	510	328	_____
Man Equivalent.....	1.3	2.1	2.8	1.6	_____
Total Acres.....	120	179	370	150	_____
Acres in Crops.....	39.0	54.8	53.0	44.5	_____
Acres in Pasture.....	42.1	66.4	200.0	56.7	_____
Animal Units.....	14	21	42	18	_____
Animal Units Pastured.....	13	20	40	16	_____
Crop Index.....	138	140	139	139	_____
Pft. Bought Per Acre of Crops..	2.61	2.72	2.26	2.63	_____
Days Productive Work Per Man....	203	203	182	201	_____
Livestock Receipts Per A. Unit..	34	51	49	41	_____
Acres Pastured Per Animal Unit..	3.2	3.3	5.0	3.5	_____
Percent of Capital in Livestock.	15.1	10.2	12.2	12.5	_____

Table 17.- General Analysis of 111 General-Crop Farms by Farm Class - 1943

	81 III	24 III-plus	5 IV	111 Average	Your Farm
Total Investment.....	\$10,643	\$20,396	\$23,960	\$13,819	_____
Land and Buildings.....	8,108	15,566	18,274	10,442	_____
Machinery.....	317	748	1,272	484	_____
Feed and Seed.....	648	1,354	1,280	903	_____
Livestock.....	1,570	2,728	3,134	1,990	_____
Cattle.....	958	1,901	2,088	1,268	_____
Horses.....	349	408	460	370	_____
Sheep.....	77	128	340	99	_____
Hogs.....	91	177	150	150	_____
Poultry.....	95	114	96	103	_____
Total Receipts.....	\$ 2,465	\$ 4,788	\$ 4,760	\$ 3,216	_____
Crop Receipts.....	1,360	2,695	2,378	1,772	_____
Livestock Products.....	208	173	400	209	_____
Livestock Increase.....	588	1,316	1,460	823	_____
Feed and Seed Increase.....	180	464	178	266	_____
Cattle Receipts.....	533	1,162	1,488	769	_____
Sheep Receipts.....	101	153	504	130	_____
Hog Receipts.....	119	316	144	228	_____
Poultry Receipts.....	188	133	240	192	_____
Tobacco Receipts.....	1,150	1,782	1,820	1,320	_____
Total Expenses.....	\$ 1,115	\$ 2,431	\$ 2,710	\$ 1,558	_____
Feed.....	118	135	136	158	_____
Fertilizer.....	88	197	194	122	_____
Tenant Labor.....	305	1,213	556	544	_____
Day Labor.....	158	283	618	210	_____
Family Labor.....	67	32	150	63	_____
Farm Income.....	\$ 1,350	\$ 2,357	\$ 2,050	\$ 1,658	_____
Interest at 5%.....	532	1,020	1,198	691	_____
Labor Income.....	818	1,337	852	967	_____
Farm Products Furnished Home....	\$ 541	\$ 510	\$ 598	\$ 538	_____
Value of Operator's Time.....	383	453	520	412	_____
Percent Return on Investment....	9.1	9.3	6.4	9.0	_____
Productive Days Work.....	278	438	492	333	_____
Man Equivalent.....	1.6	2.0	2.8	1.7	_____
Total Acres.....	128	186	188	145	_____
Acres in Crops.....	39.9	72.0	72.6	49.9	_____
Acres in Pasture.....	59.3	77.9	82.0	65.0	_____
Animal Units.....	18	32	38	23	_____
Animal Units Pastured.....	17	30	36	21	_____
Crop Index.....	147	159	142	150	_____
Fert. Bought Per Acre of Crops..	2.20	2.74	2.67	2.44	_____
Days Productive Work Per Man....	178	216	178	191	_____
Livestock Receipts Per A. Unit..	44	47	49	45	_____
Acres Pastured Per Animal Unit..	3.5	2.6	2.3	3.1	_____
Percent of Capital in Livestock..	14.7	13.4	13.1	14.4	_____

Table 18.- General Analysis of 192 Beef and General-Livestock Farms - 1943 By Size and Farm Class

Farm Class Size of Farm Business	Class III			Class III-plus			Class IV & V		Year Farm
	Small	Medium	Large	Small	Medium	Large	Medium	Large	
Total Investment.....	\$8,103	\$12,696	\$18,200	\$16,193	\$21,305	\$35,230	\$30,321	\$52,529	
Land and Buildings.....	5,853	9,194	13,006	12,044	15,692	24,836	23,792	34,585	
Machinery.....	350	393	496	427	643	1,126	1,001	1,879	
Feed and Seed.....	554	680	1,086	1,108	1,132	2,176	1,414	3,601	
Livestock.....	1,346	2,429	3,612	2,614	3,838	7,092	4,114	12,464	
Total Receipts.....	\$1,450	\$ 2,367	\$ 3,629	\$ 2,657	\$ 4,125	\$ 7,435	\$ 4,335	\$12,735	
Crop Receipts.....	450	854	1,332	829	1,450	2,215	1,171	2,921	
Livestock Products.....	222	156	302	280	399	302	274	1,785	
Livestock Increase.....	578	1,125	1,514	1,259	2,012	4,365	2,441	6,854	
Feed and Seed Increase.....	51	167	358	169	9	237	237	691	
Cattle receipts.....	586	837	1,525	1,382	1,714	5,170	2,498	10,289	
Total Expenses.....	\$ 735	\$ 1,083	\$ 1,547	\$ 1,264	\$ 2,102	\$ 3,929	\$ 2,223	\$ 6,247	
Feed.....	80	74	193	132	262	559	234	649	
Tenant Labor.....	92	338	332	288	479	1,076	334	974	
Day Labor.....	97	147	229	216	369	591	509	1,444	
Family Labor.....	81	63	101	58	44	120	7	103	
Farm Income.....	\$ 715	\$ 1,284	\$ 2,082	\$ 1,393	\$ 2,023	\$ 3,506	\$ 2,112	\$ 6,488	
Interest at 5%.....	405	635	910	810	1,065	1,762	1,516	2,626	
Labor Income.....	310	649	1,172	583	958	1,744	596	3,862	
Farm Products Furnished Home... \$	471	463	534	564	502	441	446	472	
Value of Operator's Time.....	331	373	499	463	464	500	473	665	
Percent Return on Investment... \$	4.7	7.2	8.7	5.7	7.3	8.5	5.4	11.1	
Productive Days Work.....	193	264	429	305	428	654	356	990	
Man Equivalent.....	1.3	1.3	1.8	1.7	2.0	2.8	2.0	4.6	
Total Farm Acres.....	143	141	241	174	268	458	256	621	
Acres in Crops.....	25.8	36.1	60.7	45.5	56.2	103.1	64.9	155.6	
Acres in Pasture.....	59.1	78.1	120.0	89.6	136.5	220.0	147.9	398.2	
Animal Units.....	16	27	41	30	42	77	42	127	
Animal Units Pastured.....	15	26	39	28	40	74	40	123	
Crop Index.....	141	151	142	164	153	172	172	164	
Fert. Bought Per Acre of Crops.	2.41	1.96	1.88	2.35	2.54	2.55	2.10	2.37	
Days Productive Work Per Man... \$	143	197	233	181	218	235	173	215	
Livestock Receipts Per A. Unit.	50	47	44	51	57	61	65	68	
Acres Pasture Per Animal Unit.. \$	4.0	3.0	3.1	3.2	3.4	3.0	3.7	3.2	
Percent of Capital in Livestock	16.6	19.1	19.8	16.1	18.0	20.1	13.6	23.7	

Table 19.—General Analysis of 154 Dairy and General Milk Farms — 1943 By Size and Farm Class

Farm Class Size of Farm Business	Class III			Class III-plus			Class IV & V		Your Farm
	Small	Medium	Large	Small	Medium	Large	Medium	Large	
Total Investment.....	\$8,409	\$12,277	\$20,263	\$13,319	\$30,687	\$28,060	\$25,650	\$61,264	
Land and Buildings.....	6,349	9,164	14,155	9,900	15,608	20,201	18,951	43,005	
Machinery.....	429	467	980	508	1,117	1,467	1,230	2,585	
Feed and Seed.....	539	824	1,279	999	1,185	1,859	1,598	3,612	
Livestock.....	1,092	1,822	3,849	1,912	2,977	4,533	3,821	11,862	
Total Receipts.....	\$1,842	\$2,914	\$5,559	\$2,881	\$4,740	\$8,340	\$6,090	\$17,527	
Crop Receipts.....	491	844	1,172	990	1,256	2,437	1,651	1,996	
Livestock Products.....	703	818	2,259	758	1,521	3,369	1,565	8,937	
Livestock Increase.....	433	920	1,672	874	1,605	1,361	2,265	5,335	
Feed and Seed Increase.....	130	250	152	150	241	344	308	750	
Cattle Receipts.....	807	1,107	3,166	1,109	1,973	4,368	2,581	14,935	
Total Expenses.....	\$846	\$1,520	\$3,404	\$1,304	\$2,102	\$4,309	\$3,270	\$10,236	
Feed.....	195	412	974	223	445	1,030	716	2,258	
Tenant Labor.....	39	268	345	182	268	1,029	602	808	
Day Labor.....	126	209	701	264	339	751	512	3,206	
Family Labor.....	103	80	127	30	211	53	129	-	
Farm Income.....	\$996	\$1,394	\$2,155	\$1,577	\$2,638	\$4,031	\$2,820	\$7,291	
Interest at 5%.....	420	614	1,013	666	1,044	1,403	1,282	3,063	
Labor Income.....	576	780	1,142	911	1,594	2,628	1,538	4,228	
Farm Products Furnished Home.....	\$537	\$544	\$563	\$481	\$466	\$512	\$481	\$540	
Value of Operator's Time.....	443	556	554	444	571	546	551	873	
Percent Return on Investment.....	6.6	6.8	7.9	8.5	9.9	12.4	8.8	10.5	
Productive Days Work.....	231	336	675	354	541	809	543	1,633	
Man Equivalent.....	1.4	1.6	2.8	1.5	2.2	3.0	2.5	7.7	
Total Farm Acres.....	85	127	204	154	212	213	209	505	
Acres in Crops.....	27.0	36.0	63.5	38.8	60.4	76.5	61.0	155.8	
Acres in Pasture.....	38.8	48.6	115.9	49.5	86.0	115.3	113.0	265.4	
Animal Units.....	13	20	45	22	37	53	42	124	
Animal Units Pastured.....	12	18	42	20	34	50	39	118	
Crop Index.....	147	152	142	169	161	161	171	172	
Fert. Bought Per Acre of Crops..	3.12	2.86	3.17	2.87	2.53	2.49	2.97	2.99	
Days Productive Work Per Man...	168	209	236	231	249	273	221	213	
Livestock Receipts Per A. Unit..	90	85	88	74	84	98	93	115	
Acres Pastured Per Animal Unit..	3.4	2.7	2.7	2.4	2.5	2.3	2.9	2.4	
Percent of Capital in Livestock..	13.0	14.8	19.0	14.4	14.3	16.2	14.9	19.4	

Table 20.—General Analysis of 156 Crop and General Crop Farms — 1943 By Size and Farm Class

Farm Class Size of Farm Business	Class III			Class III-plus			Class IV & V		Your Farm
	Small	Medium	Large	Small	Medium	Large	Medium	Large	
Total Investment.....	\$6,113	\$10,049	\$12,945	\$14,171	\$18,833	\$27,208	\$21,050	\$32,575	
Land and Buildings.....	4,579	7,636	9,696	11,554	14,235	20,954	19,206	21,630	
Machinery.....	271	283	417	466	764	978	750	2,205	
Feed and Seed.....	419	731	788	698	1,265	1,868	1,162	3,265	
Livestock.....	844	1,399	2,044	1,453	2,569	3,408	2,932	5,475	
Total Receipts.....	\$1,639	\$ 2,316	\$ 3,371	\$ 2,721	\$ 4,300	\$ 8,450	\$ 4,550	\$ 9,300	
Crop Receipts.....	1,049	1,286	2,064	1,710	2,712	4,961	2,580	4,970	
Livestock Products.....	107	149	274	132	180	422	430	348	
Livestock Increase.....	305	529	687	567	983	1,811	1,158	2,665	
Feed and Seed Increase.....	113	195	182	163	349	937	5	1,042	
Cattle receipts.....	267	394	675	706	901	1,458	1,808	2,575	
Total Expenses.....	\$ 577	\$ 873	\$ 1,606	\$ 1,337	\$ 1,880	\$ 4,227	\$ 2,273	\$ 5,193	
Feed.....	56	65	174	59	72	362	82	1,258	
Tenant Labor.....	164	266	489	516	856	1,509	806	1,162	
Day Labor.....	86	120	222	184	266	940	278	935	
Family Labor.....	32	35	106	36	31	90	112	75	
Farm Income.....	\$1,062	\$ 1,443	\$ 1,765	\$ 1,384	\$ 2,420	\$ 4,223	\$ 2,277	\$ 4,107	
Interest at 5%.....	306	502	647	709	942	1,360	1,202	1,629	
Labor Income.....	756	941	1,118	675	1,478	2,863	1,075	2,476	
Farm Products Furnished Home....	\$ 432	\$ 559	\$ 613	\$ 490	\$ 532	\$ 502	\$ 495	\$ 630	
Value of Operator's Time.....	301	369	394	407	368	542	475	675	
Percent Return on Investment....	12.4	10.5	10.6	6.9	10.8	13.5	7.5	10.5	
Productive Days Work.....	183	246	373	269	400	650	468	775	
Man Equivalent.....	1.1	1.4	1.8	1.6	2.0	2.6	2.3	3.7	
Total Farm Acres.....	76	123	166	119	170	272	260	232	
Acres in Crops.....	29.3	34.9	51.4	45.8	58.5	96.1	69.5	102.5	
Acres in Pasture.....	31.0	54.3	72.6	54.2	74.2	95.8	122.5	115.0	
Animal Units.....	10	16	24	17	29	41	38	54	
Animal Units Pastured.....	9	15	22	15	27	37	36	48	
Crop Index.....	144	151	139	152	160	144	142	153	
Fert. Bought Per Acre of Crops..	2.10	2.27	2.42	2.42	2.64	2.97	1.40	3.68	
Days Productive Work Per Man....	160	174	202	173	198	248	203	208	
Livestock Receipts Per A. Unit..	41	36	41	43	40	55	42	55	
Acres Pastured Per Animal Unit..	3.5	3.7	3.4	3.5	2.7	2.6	3.4	2.4	
Percent of Capital in Livestock..	13.8	13.9	15.8	10.3	13.6	12.5	12.2	16.8	

Extension Work
in Marketing and Cooperative Services

Gordon H. Ward

The continuation of the war has served to accentuate many of the adjustments in the conduct of this project mentioned in the preceding annual report. Travel restrictions and the acute shortage of farm labor have continued to reduce the attendance at the annual meetings of cooperatives. Some organizations have not had a quorum at their meetings and have had to make a special effort to gather an sufficient proxies to hold adjourned meetings at which the charter and by-laws could be legally amended to reduce the quorum to a figure that could be achieved without diverting essential effort from other important services to the members. The manpower shortage has also served to restrain several cooperatives from entering into the development of new services desired by the members to be made available as soon as feasible.

With Dr. Maxton away in the Navy, Mr. Ward has been the only marketing specialist available to handle this project. The only way that he has been able to respond with reasonable promptness to the many calls for assistance in handling marketing problems has been by curtailing the amount of time devoted to such sub-projects as Education Regarding Cooperation and giving major consideration to those requests that appeared to be of major importance, such as the price support program for eggs, milk supply adjustments for the war plant areas of the state, and frozen food locker storage projects.

Education Regarding Cooperation

Specialist Employed on the Project:

Gordon H. Ward

Purpose:

To supply all interested groups of farm people and cooperative associations, together with their leaders and employees, with educational material regarding the philosophy, principles and practices of cooperation, and to help cooperative associations with the development and administration of effective program for the education of their members and patrons.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Bedford	April November	Public Service Camp	Discussion meeting with the young men from farm backgrounds, taking up various types of farmer cooperatives and their operations.
Blacksburg	Monthly	Extension Division Editor	Publication in Extension Division News of news regarding cooperative activities in Virginia and cooperative developments of current significance.
Blacksburg	Monthly	Interested Cooperatives	Preparing and mailing a short "Co-op Message" monthly to officials of cooperatives to publish in their co-op paper, or otherwise distribute to their members.
Petersburg	June	Va. State College for Negroes	Talk on Cooperatives to Negro Rural pastors.
Rockingham	November	Rockingham Co-op Farm Bureau, Inc.	Interest manager in distributing Co-op Circulars prepared by the National Council of Farmers Cooperatives to the members of the cooperative.

Activities and Accomplishments:

The Civilian Public Service Camp at Bedford reports that the great majority of the young at the Camp plan to return to farming after the war. The educational director has therefore tried to arrange an educational program which will prepare the men to take a more constructive part in their home communities upon their return. One of the ways that is being tried is to give the men a better understanding of cooperative principles and the way that Virginia cooperatives are contributing to the welfare of farm people in the communities which they serve.

Extension Division News reaches about 20,000 farm families over Virginia each month. It is, therefore, an effective medium with which to reach farm people with information regarding the services which Virginia cooperatives are performing and the principles which underly their operations.

The Co-op Messages go to about 125 co-op leaders monthly to try to interest them in publishing the Message in their Association paper or get it to their members in some other way to help educate the members regarding cooperative principles and objectives. Unfortunately only a few Co-ops are so distributing this educational material, but there are indications that more will use it in the future when manpower becomes available. A sample Co-op Message is included on page 2a of this report.

The Virginia State College for Negroes is making a very constructive effort to improve the educational qualifications of rural pastors. A very attentive group of over 50 rural pastors attended the evening session at which the specialist explained the principles underlying the farmer cooperatives in Virginia and what various types of cooperatives are doing in the service of their members. One pastor asked the specialist to meet with a group of his parishoners during the winter to discuss cooperatives.

The Manager of the Buckingham Cooperative Farm Bureau was interested in the project of displaying circulars explaining cooperatives prepared by the National Council of Farmer Cooperatives in bulletin boxes at the cashier windows in the various stores operated by this cooperative. It is expected that the directors will approve this project and it is hoped that it will have constructive results.

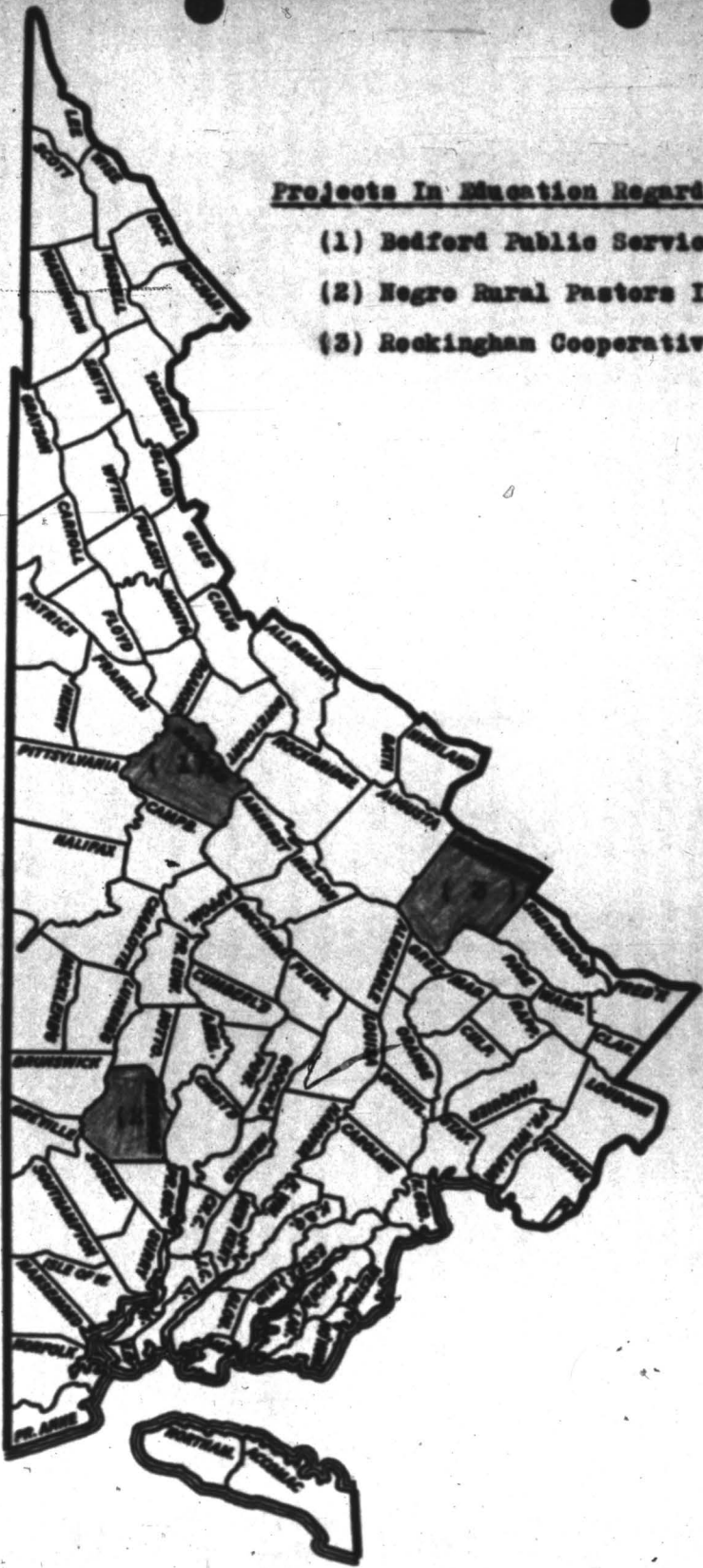
Future Prospect:

With the attacks of the National Tax Equalization Association upon farmer

cooperatives becoming more vigorous, cooperative leaders are becoming increasingly aware of the vital importance of giving the members of cooperatives an understanding of their true nature and operating procedures, as well as benefits provided to the members and contributions to the welfare of the community and the nation. This will undoubtedly make it easier to develop projects in the field of education as soon as the manpower situation permits attention to other than strictly business services.

Projects In Education Regarding Cooperation

- (1) Bedford Public Service Camp
- (2) Negro Rural Pastors Institute
- (3) Rockingham Cooperative Farm Bureau, Inc.



COOPERATIVE EXTENSION WORK
IN
AGRICULTURE AND HOME ECONOMICS

STATE OF VIRGINIA
Blacksburg, Virginia
January 4, 1944

VIRGINIA AGRICULTURAL AND MECHANICAL
COLLEGE AND POLYTECHNIC INSTITUTE
AND UNITED STATES DEPARTMENT OF
AGRICULTURE, COOPERATING

EXTENSION SERVICE

Dear Cooperator:

The year 1944 marks the Centennial for Rochdale Cooperation. This centennial is being observed by the cooperative movement around the world in a series of educational features that will culminate in the celebration of the 100th anniversary of the opening of the original store of the Rochdale Pioneers December 20. It seems appropriate to open the centennial year with a Co-op Message that reminds cooperative members of the basic principles underlying their organization and the promise that faithful following of these principles holds for the future.

In spite of the heavy burdens that the war places upon you and your cooperative personnel, can you not take some time to develop some educational features to bring the Rochdale Centennial to the attention of your members and use the occasion to improve their understanding of cooperation and their appreciation of the services the association is performing? I shall be glad to collaborate with you in such an educational program.

Yours for cooperative progress in 1944,

Gordon H. Ward

Gordon H. Ward
Ext. Agr. Econ.

GHW:ml

Co-op Message No. 73

A Century of Cooperative Progress

The year 1944 rounds out a century of progress for the cooperative method in business that spread from humble beginnings with 28 poor flannel weavers in Rochdale, England, in 1844 to an International Cooperative Alliance that unites dynamic cooperative movements in 34 countries around the globe. Successful cooperatives everywhere are applying the three basic principles formulated by the Rochdale Pioneers:

1. Democratic control through allowing each member but one vote.
2. Returns to capital limited to the current rate of interest.
3. Refunds of savings achieved through cooperative effort to the member-patrons according to their amount of patronage.

Adherence to these principles produces a vitality that withstands the rigors of war and the onslaughts of Nazism and Fascism, and develops in the members of cooperatives the conviction that business of the people, by the people and for the people, will endure to strengthen and expand political democracy in the century of cooperative freedom that lies ahead.

Cooperative Marketing of Eggs and Poultry

Specialist Employed on the Project:

Gordon H. Ward

Purpose:

To assist cooperatives marketing eggs and poultry with their operating and membership relations problems, and to assist interested groups to develop new cooperatives along lines that have proven to contribute to success.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Broadway	December January April	Rockingham Poultry Marketing Coopera- tive, Inc.	Confer with the manager and directors of the Co-op re; amending the by-laws to conform to the new regulations covering exemption from federal taxes, explain these amendments to the members at the annual meeting, and advise with the manager regarding setting up membership records covering allocated capital reserves accordingly.
Richmond	February	Producers Co-op Exchange, Inc.	Arrange with the Exchange to handle any eggs shipped in case lots from groups in Southside Virginia to help improve the market outlets for that section of the state.
Richmond	February	Southern States Marketing Coop- erative, Inc.	Confer with the manager regarding increasing the number of "Co-op" receivers in Southside and Southwest Virginia to handle farm flock eggs.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
			particularly during the spring surplus season.
Sesford, Delaware	November	Southern States Eastern Shore Marketing Co-op, Inc. & other co-ops in the Del-Mar-Va peninsula	Participate in a sectional conference of co-op leaders and state and federal agencies regarding developing a federated sales agency to serve the poultry dressing co-ops along the Atlantic coast.
Winchester	September	Frederick County Poultry Committee	Investigate the marketing situation for poultry in the area and suggest calling a winter meeting to consider possible cooperative marketing developments to meet the situation.

Activities and Accomplishments:

The big problem in making the WPA program effective for supporting egg prices at 90% of parity during the spring months of 1944 was to arrange for additional handlers to make the surplus eggs from farm flocks in Southside and Southwest Virginia to grading stations that were under contract with WPA to handle the eggs at the announced support prices. Accordingly, Producers Cooperative Exchange and Southern States Marketing Cooperative were induced to help in this project. They both agreed to accept shipments of one case or more from individual producers or groups of producers for handling on a graded basis. SSMC also materially increased number of SSC feed dealer agents and SSC service stores who acted as co-op receivers to forward to the grading stations eggs in case lots from larger producers and to pay prices in line with support.

When it became apparent that the Rockingham Poultry Marketing Cooperative would close the year 1944 with net savings of over 1¢ per pound of poultry delivered by the patrons after paying them the OPA ceiling prices, the manager and the directors became interested in complying with the new regulations of the Bureau of Internal Revenue concerning the allocation of all net savings among the patrons in order to retain exemption from federal income taxes. The specialist was called in to advise concerning amending the by-law provisions regarding the disposition of the net savings in compliance with the new regulations. Amendments to the

by-laws were drafted and gone over with the attorney for the Co-op Division of FCA to make sure they met the new requirements. The amendments were then explained to the directors, who recommended them to the members at the annual meeting. The specialist explained the amendments to the members at the annual meeting at which time they were officially adopted. In the spring, the manager called upon the specialist to assist in devising an easily kept record of the allocation of capital reserves among the members and patrons in conformity with the amended by-laws.

At the invitation of the poultry specialist of the Co-operative Division of FCA and Director Wilson of the Extension Service, the specialist participated in the conference of agencies interested in the cooperative marketing of broilers in the Del-Mar-Va peninsula. He suggested forming a committee to formulate a plan for a federated selling agency for the four co-op poultry dressing plants under development in the area. This committee was authorized by the meeting. The county agents of the two Virginia counties included in the area were advised regarding the development of this improved system of marketing broilers produced in the area.

In response to a request from one of the poultry handlers in Winchester to advise regarding the possible development of a cooperative poultry dressing plant to serve the area, the specialist investigated the situation in Winchester in September. He conferred with the county agent and the Frederick County Poultry Committee and proposed a producer meeting to consider matters during the winter of 1944-45, when the apple producers who also grow poultry would have time to attend the meeting.

Future Prospects:

The need for a cooperative poultry dressing plant in the Winchester area will probably result in either the establishment of a branch of the Rockingham Poultry Marketing Cooperative to serve the area, or the development of a separate cooperative.

The farm flock egg production area in Southside and Southwest, Virginia will need assistance in marketing their surplus production during the spring months.

Cooperative Marketing of Fruits and Vegetables

Specialist Employed on the Project:

Gordon H. Ward.

Purpose:

To assist groups of producers desiring to market their fruit and vegetables cooperatively to organize cooperative associations on a sound basis, and to assist established cooperatives with their operating and membership relations problems.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Buckingham	Mar-Apr. September October November	Buckingham Farmers Cooperative, Inc.	In the spring, the specialist assisted the treasurer in the preparation of his financial report, and then instructed the newly elected secretary-treasurer regarding the record system. In the fall, instruction was given to the new book-keeper in keeping the accounting records, preparing financial statements, and allocating the net returns among the members and patrons.
Carroll	June	Carroll Co. Farm Bureau	Speak at meeting called by the Farm Bureau regarding the cooperative marketing of beans, cabbage, and other produce.
Charlottesville	January	Market Committee, Chamber of Commerce	Confer with the committee and speak at meeting of farmers and merchants regarding effective operation of the farmers' produce market.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Montgomery County	May June	Ironto Co-operative Cannery, Inc. Little Meadows Co-op Cannery, Inc.	Instruct new manager in keeping books and preparing annual financial report on operations. Instruct new bookkeeper in keeping the books and preparing annual report on operations.
Rappahannock County	April May July	County Agent and two groups of apple orchardists	Explain the cooperative packing and marketing of apples and the procedure for organizing and operating a cooperative packing association. Assist in the incorporation of the Washington Cooperative Fruit Growers, Inc. and the Flint Hill Fruit Growers Cooperative, Inc.
Richmond	February	Southern States Richmond Service, Inc.	Advise with the president of the Southern State Richmond Service, Inc., regarding the set-up of the farmers' market center the co-op is planning for Richmond.
Blacksburg	June October	Carl Byoirs Associates Atlantic Commission Co. A.&P. Tea Co.	Confer with H.L. Corey and Roy Sellers regarding projects for the improvement of the marketing of fruits and vegetables in Virginia in which their organizations can assist.
Washington, D. C.	September	G. W. Boyer	Confer with G.W. Boyer of Albemarle County re: projected organization of wine grape growers in Virginia fruit counties to produce and market quality wines cooperatively.

Activities and Accomplishments:

The bookkeeper for the Buckingham Farmers Cooperative was unable to balance the books at the close of the season and figure out the final settlement with the members for the tomatoes they delivered during 1945. The specialist was called in to advise regarding the procedures in completing the settlement with the growers. After the annual meeting, the FSA supervisor in the county was employed as secretary-treasurer and manager.

He requested instruction regarding the bookkeeping system and later asked that the specialist train a high school teacher in the bookkeeping system. This was done during the fall months and this teacher is handling the books in encouraging fashion. The issuance of Certificates of Equity covering 1/10¢ per lb. of tomatoes delivered during 1942 and 2/10¢ per pound of tomatoes delivered during 1943 and 1944 was completed during December, 1944. This organization is making encouraging progress and will probably operate more efficiently and economically in the future as the manager works out the problems involved in canning peaches, applesauce and possibly local beef in order to keep the cannery in operation over a longer period of time. During 1944 the Co-op paid 60¢ per bushel of tomatoes at the time of delivery and then made a deferred payment in December bringing the returns in cash to the growers of 70-80-90¢ per bushel, plus 12¢ capital retain held back by the cooperative to finance operations. The producers averaged close to \$1.00 per bushel, as compared with the support price of 81¢.

The Irons and Little Meadows Cooperative Canneries distributed \$1.20 per bushel to their members for tomatoes delivered to the canneries from the 1943 crop. At this figure, the Co-ops just about broke even, or had a small amount left over to add to the reserves. These organizations have functioned about 10 years and have been of very great value to their communities thru providing an excellent market for tomatoes produced by the members and providing employment in the canneries for families of the members and others. The payrolls have provided nearly \$10,000 annually in purchasing power in this mountain valley.

The interest in organizing cooperative apple packing and marketing associations to serve orchardists in the Flint Hill and Washington communities of Rappahannock County developed from the success of the Rappahannock Co-op Fruit Growers, Rappahannock Cold Storage Cooperative, and Blue Ridge Fruit Growers Cooperative at Sperryville that have rendered their members such excellent service and increased the returns for their fruit so materially. The two new cooperatives incorporated during the summer of 1944 in order to raise the necessary capital to make the deposit required on orders for the grading and packing equipment to handle the 1945 apple crop thru the new co-op packing houses. Both groups still have to adopt by-laws and complete their permanent organizations during the winter 1944-45. They may provide cold storage in conjunction with each packing house, or the groups may participate in enlarging the capacity of the Rappahannock Cold Storage Cooperative. The new groups have indicated their intention to market cooperatively with the Rappahannock Co-op Fruit Growers.

As a means of fostering good-will among farmers and at the same improving the quality of the products it can supply its customers, the Atlantic and Pacific Tea Company and its affiliated Atlantic Commission Company have undertaken to collaborate with the land grant colleges in developing and fostering projects for improving the marketing of fresh fruits and vegetables. During June, Mr. Corey of Carl Byoir Associates, the public relations firm developing the program, conferred with the specialist to explain the scope of projects under way in other states. In October, Mr. Corey's assistant, Roy Sellers conferred with the specialist and the vegetable and fruit specialists regarding the development of projects in marketing late Irish potatoes, sweet potatoes, and peaches on the basis of improved grading and packing and marketing procedures. These projects will apply to the 1945 crops and probably to future crops as well, and may expand into other fields.

Mr. Boyer is an orchardist in Albemarle County who sees the possibility of materially increasing the income of fruit growers in many sections of Virginia thru the production of quantities of grapes for wine of high quality. He asked for a conference with the specialist regarding the cooperative organization features of the project. This conference was held in Washington in September. Meetings with fruit growers in northern Virginia were projected for the winter of 1944-45 to discuss the project. Substantial capital will be required. It will take three to five years to bring the grapes into full production and then the wine has to age for several years before it can be sold at the high prices of quality wines. This makes the project a difficult one in which to interest the average fruit grower.

Projects In The Cooperative Marketing of
Fruits and Vegetables

- (1) Buckingham Farmers Cooperative, Inc.
- (2) Carroll County Farm Bureau
- (3) Market Committee, Chamber of Commerce
- (4) Irons Cooperative Cannery, Inc.
- (5) Little Meadows Cooperative Cannery, Inc.
- (6) Washington & Flint Hill Apple Packing Co-ops
- (7) Southern States Richmond Service, Inc.
- (8) Atlantic Commission Company and A&P
(Montgomery County)
- (9) Virginia Cooperative Wine Project



Cooperative Marketing of Livestock and Wool

Specialist Employed on the Project:

Gordon H. Ward

Purpose:

To assist established cooperatives in an educational capacity with their operating and membership relations problems, and to assist upon request groups of producers interested in organizing associations to market their products cooperatively.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Faraville	October	County Agent & Junior Chamber of Commerce	Confer with the county agent and committee of the Junior Chamber of Commerce and speak at a meeting of Faraville business men on the advantages and problems involved in the successful operation of a livestock auction market.
Shenandoah Valley	August September	Virginia Farm Bureau Federation	At the request of the president of the Federation the specialist undertook the collection of data relative to the cooperative slaughtering and marketing of meat animals with a view to the possible development of a cooperative packing plant to serve livestock producers in the Shenandoah Valley. Data was collected from the Co-op Division of F.O.A. and from personal study of the Detroit Packing Co. Cooperative.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Russell County	January April	Russell County Co-op Livestock Shipping Association	Instruct the bookkeeper regarding the handling of peculiar entries and the closing of the accounts at the end of the fiscal year.
Staunton	January	County Agent and Organization Committee	At the request of the county agent, the specialist met with the organization committee of the Staunton Pure Bred Breeders Livestock Sales Association to explain the organization and operation a cooperative association.

Activities and Accomplishments:

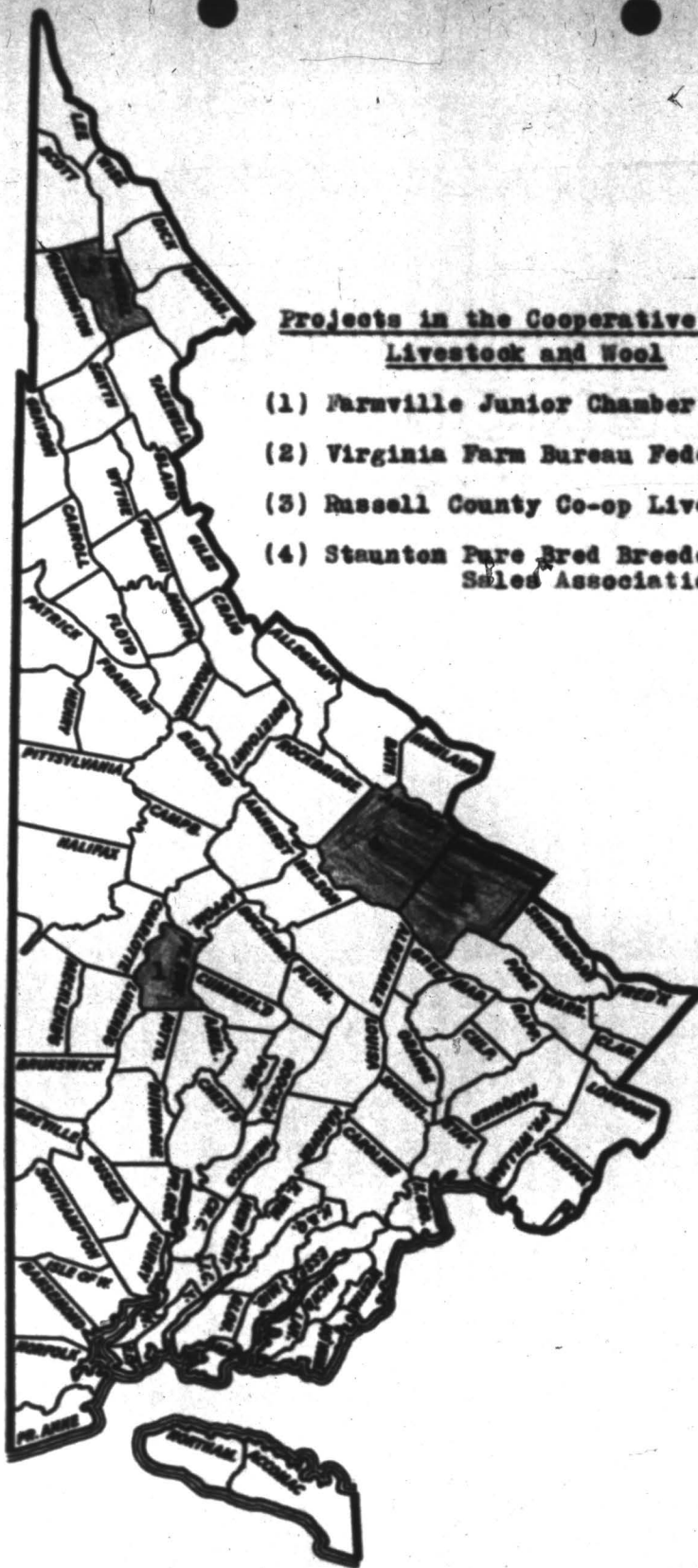
In the course of the conference with the committee representing the Farville Junior Chamber of Commerce, it developed that the operator of the livestock auctions at South Boston, Chase City and Staunton had just purchased a plot of land on the outskirts of Farville with the avowed purpose of establishing a livestock auction market. The committee questioned whether he planned to develop the market in the near future and at the public meeting asked the business men whether they would invest capital with which to finance a locally owned market. The business men generally wanted the market to bring trade, but were not interested in investing in a livestock market if others would finance it. So the project awaits the development of the market by the outside capital.

After collecting the data on cooperative slaughtering of livestock, the specialist advised the president of Virginia Farm Bureau Federation that the information was now at hand to present to the interested producers, but that it raised serious questions about the possibility of success unless the producers were really interested sufficiently to go thru a period of competitive losses to get the cooperative established. No reply was received from the Federation. Later, District Agent Cox asked the specialist to participate in a conference in Harrisonburg to discuss the possibilities of cooperative livestock slaughtering. This conference was postponed until January, 1945.

The instruction given the bookkeeper of the Russell County Cooperative Livestock Shipping Association in the handling various types of entries enabled her to keep the records to accurately reflect the different transactions. The services of the organization to the members are expanding to include fertilizer and other items sought by the

members. The organization is meeting the marketing and purchasing needs of the members effectively.

After hearing the explanation of the cooperative method of operating the auction sales pavilion as contrasted with the non-profit operation under the control of the local pure bred breeders, the organization committee of the Staunton Pure Bred Breeders Livestock Sales Association decided that the non-profit setup would be better suited to their situation. The organization was therefore, incorporated on that basis to limit the liability of the participating breeders while enabling them to handle a majority of the stock to be sold thru the pavilion for breeders from outside the county.



Projects in the Cooperative Marketing of
Livestock and Wool

- (1) Farnville Junior Chamber of Commerce
- (2) Virginia Farm Bureau Federation
- (3) Russell County Co-op Livestock Shipping Ass'n
- (4) Staunton Pure Bred Breeders Livestock Sales Association

Cooperative Marketing of Milk

Specialist Employed on the Project:

Gordon H. Ward

Purpose:

To render educational assistance to milk marketing cooperative in meeting their operating and membership relations problems, and to respond to requests from groups of dairymen to help them develop new cooperatives to operate along sound lines.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Harrison- burg	January November	Valley of Virginia Cooperative Milk Producers Assoc. Inc.	Explain to the members at the annual meeting proposed amendments to the by-laws to enable the organization to modernize its setup. Confer with a committee and the board of directors re: amending by-laws to conform with new income tax regulations for exempt operations.
Lynchburg	February March May June October	Lynchburg Cooper- ative Milk Producers Ass'n., Inc.	Set up a bookkeeping system and explain to the manager how to keep the books and make monthly financial reports. Confer with directors relative to undertaking the distribution of their member's milk and securing a distributor's license from the Milk Commission. Explain the bookkeeping system to the new manager.
Hansemond	June	Hansemond Co- operative Dairy	Testify at hearing before the Milk Commission relative to actions of the President in breaking up the cooperative.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Norfolk	February May June July November	Norfolk Cooperative Milk Producers Ass'n., Inc.	Explain new income tax failings regarding co-ops at annual meeting. Confer with manager and directors re; allocating accumulated reserves among members and past members. Advise with bookkeeper re; setting up the allocations among the members. Confer with manager re; amending the by-laws to conform with the new income tax regulations.
Hottoway	October	County Agent	Discuss with county agent the development of milk collection routes in the territory by Birtchered Dairy of Norfolk the possible duration of these milk routes and their effect upon the future of the Norfolk C.M.P. Ass'n.
Petersburg	December February September	Petersburg Cooperative Milk Producers Ass'n. Inc.	Confer with manager on operating problems; advise with manager re; preparation of annual report and speak at annual meeting, and preparation of federal income tax report.
Roanoke	July	Roanoke Cooperative Milk Producers Ass'n. Inc.	Speak at semi-annual member meeting on the premiums paid for breed milk in other markets.
Roanoke	December January April-July	Cold Spring Cooperative Creamery, Inc.	Confer with the directors re; compliance with WPA milk quotas & operating problems; & disposition of net savings for the year. Speak at annual member meeting, & employee-director dinner. Confer with committee and directors re; allocation of 1943-4 net savings.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Southside	March June July October	Southside Cream Cooperative, Inc.	Assist manager in planning election of directors by mail ballot and county meetings of members. Confer with directors re: operating problems. Advise with manager re: pre- paration of annual report.
Winchester	March	Winchester Co- operative Milk Producers Ass'n. Inc.	Speak at annual meeting of the Association on cooperative prin- ciples and accomplishments of cooperative milk marketing associations in other locali- ties in Virginia.
Waynesboro	December February April May August November	Early Dawn Coop- erative Dairy, Inc.	Confer with the manager and directors re: income tax pro- blems, re-applying for exempt- ion, filing income tax returns setting up allocation of net savings and reserves to mem- bers and patrons over entire history of the co-op, and de- claring allocation of net savings for 1944.
Roanoke Valley	March April September November	Roanoke Valley Cheese Cooperative Inc.	Advise with secretary-treasur- er re: applying to OPA for re-classification of cheese made by co-op for a higher ceiling price and securing release from the set aside

Activities and Accomplishments:

In spite of having worked out needed changes in the by-laws with the cooperative attorney for the FGA, the directors of the Valley of Va. Cooperative Milk Producers Association, Inc. submitted to the members at the annual meeting only an amendment allowing the directors to amend the by-laws. The directors thought this would simplify the problem of working out the revision of the by-laws. A special committee was set up by the directors to work out the amendments to the by-laws and the specialist.

advised with this committee. The report of the committee was approved by the board of directors in November and will be recommended to the members for adoption at the annual meeting in January. When these amendments are adopted, the Cooperative will have an up-to-date set of by-laws that comply with the new regulations of the Bureau of Internal Revenue for exemption from federal taxes.

The bookkeeping system set up for the Lynchburg Cooperative Milk Producers Association enables the manager to keep the directors advised monthly regarding the financial position of the Association. Little progress was made during the year toward the cooperative entering the distribution of milk on the streets of Lynchburg, but the directors did learn that the Milk Commission would not grant the Association a distributor's license except as a reissuance of a license formerly held by an established distributor on the market.

After considerable discussion, the manager and directors of the Norfolk Cooperative Milk Producers Association decided to accept the recommendation of the specialist that the accumulated reserves of the Association in the brokerage account and in the milk and cream fund be allocated among the members and past members according to patronage in order to comply with new regulations of the Bureau of Internal Revenue and thus establish that these funds were capital invested in the co-op by the members and not taxable income of the cooperative. The allocations were set up in the books of the Association during the summer and thus eliminate the possibility that the Association may be called upon to pay additional federal income taxes. The directors recommended to the members at the annual meeting to be held in February, 1945, that amendments to the by-laws be adopted covering the allocation of the reserves. When this is done, the Association will be in an unassailable financial position with reserves of approximately \$100,000.

Early in 1944, the manager of the Cold Spring Cooperative Creamery was called into service in the armed forces. One of the younger directors of the Cooperative, who had business interests in Roanoke, was induced to take over the management. He has energy and leadership and has accomplished great improvements in the operation of the dairy and in sales policies. The operating statements have shown marked improvement in net savings compared with previous years. The cooperative is steadily improving its financial position to be able to render maximum service to the members in the postwar adjustment period.

During March, the Southside Cream Cooperative elected directors thru a series of county meetings and by mail ballots. The directors so elected have displayed much more interest in the business of the organization and have attended meetings of the board of directors to act on questions of

business policy. Wood's Dairy sought to buy the cream from the Cooperative but the directors voted to continue the arrangement with Chesapeake Creamery. During the year the Co-op acquired a new truck which materially lowered the cost of collecting the cream from the members, but in the fall the volume was seriously reduced by a number of large cream shippers shifting over to the sale of whole milk to ice cream manufacturers in North Carolina.

In January, 1944, the Early Dawn Cooperative Dairy received word that its application for exemption from federal taxes had been denied because the by-laws provided for the distribution of the net savings only to the members. The Co-op had actually been distributing the net savings to the non-members on the same basis as to the members and was thus entitled to exemptions. The Co-op, therefore, re-applied for exemption and was finally granted exemption for 1941-1943. The directors then instructed the auditor to file application for the earlier years and this application is still pending. In the meantime, the Collector of Internal Revenue in Richmond was instructed to proceed to collect income taxes for the the entire 10 years the Co-op has operated. The deputy collector made up the tax returns from the annual audit reports and showed the entire net savings, before any patronage dividends were distributed, as taxable income. This resulted in the assessment of taxes and interest and penalty for failure to file the returns on the time amounting to some \$14,000. The specialist checked over the returns in the light of rulings of the Bureau of Internal Revenue which holds that patronage dividends actually distributed to members and patrons are deductible from taxable income and by making such deductions reduced the tax liability to less than \$2500. A revised return was filed for 1942 on this basis, but the personnel of the Collector's office in Richmond refused to accept this revised return and insisted on payment of the taxes as originally assessed. The Cooperative has refused to pay this tax assessment pending final decision in Washington on its application for exemption.

The Roanoke Valley Cheese Cooperative has been severely squeezed by the OPA regulations establishing the ceiling price on cheese on the basis of the price at factories in Wisconsin, plus freight to Virginia, and rising wages of its employees and increased costs of operating supplies. The OPA regulations prevent the Co-op from selling at the jobbing prices to retail stores, but the Roanoke office of OPA finally worked out a method by which the Co-op is now able to sell its cheese to local retailers at its former jobbing price. However, the WFA requires the Co-op set aside a varying proportion of its cheese for sale to the armed forces. Since the Co-op cannot ship in the carlot quantities demanded by the Army, it has to sell its set aside cheese to receivers authorized to handle the set-aside and replace it with other cheese to be delivered to the government in carlot quantities. But the OPA regulations prevent the Co-op from obtaining anything more than the Wisconsin factory price plus freight

on this set-aside cheese. This means a loss of about 4¢ per pound to the Co-op, which is thus placed in the position of being unable to pay its members as much for milk as the milk plants in the territory that are making ice cream mix and other milk products. The Cooperative applied for exemption from the set-aside order so it could continue to operate. This exemption was granted on the basis that the co-op would sell its milk during the winter months to a handler or manufacturer of dairy products other than cheese. It was not until December, 1944, that the Co-op was able to secure a satisfactory price for its milk from a dairy products manufacturer. The specialist worked closely with the secretary-treasurer of the Cooperative thru the year trying to find a solution of the difficulties confronting the organization.

Future Prospects:

The Norfolk Cooperative Milk Producers Association and the Valley of Virginia Cooperative Milk Producers Association will undoubtedly complete the amendment of their by-laws during the coming year so to comply fully with the new regulations of the Bureau of Internal Revenue for exemption from income taxes on the savings achieved on milk marketed for members and non-member producers. The Lynchburg and Petersburg Associations are interested in developing the cooperative distribution of milk in their respective cities and will be calling upon the specialist for assistance in this regard whenever prospects are favorable for such a development. Cold Spring Cooperative Cream will require assistance during the year in working out the allocation of net savings and reserves among the members to comply with the income tax regulations. The specialist will probably have to continue to advise with Early Dawn Cooperative Dairy regarding securing exemption from federal taxes now assessed for back years. The Roanoke Valley Cheese Cooperative will doubtless continue to require advice regarding compliance, or securing exemption from the cheese set-aside order of WPA.

The cooperative marketing of milk continues to assume greater importance in Virginia. Approximately half of all the milk produced in the state for sale is marketed thru cooperative associations.

Cooperative Purchasing

Specialist Employed on the Project:

Gordon H. Ward

Purpose:

To assist in an educational capacity established farmer purchasing associations with their operating and membership educational programs, and to advise with groups of farmers endeavoring to develop cooperative purchasing associations on a basis that will serve them effectively.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Staunton	December June August September November	Augusta Cooperative Farm Bureau, Inc.	Advise with the manager re- garding the expansion of locker plant service in Staunton and Waynesboro and the distribu- tion of the net savings. Confer with manager and direc- tors re: amending by-laws and charter to modernize their provisions and comply with the new Federal income tax exempt- ion requirements. Speak at annual meeting re: by-law amend- ments and advise manager re: adjourned meeting.
Culpeper	April	Culpeper Coopera- tive Farm Bureau, Inc.	Confer with the manager re: amending by-laws to comply with the new income tax exempt- ion requirements and collec- tions of Farm Bureau dues thru deduction from patronage re- funds.
Cumberland	April June July	Cumberland Farm Bureau Cooperative Inc.	Advise with the directors of the Cumberland Farm Bureau re:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
			incorporating the Cumberland Farm Bureau Cooperative, Inc. to handle the purchasing of supplies for the members and to market their products. Then advise with the directors and officers re: by-laws and operating procedures.
Fearisburg	May October	Giles Farm Bureau Cooperative, Inc.	Explain the operation of a co-op store at the annual meeting of the members. Advise with the directors re: establishing a store and providing medical and hospital insurance for members. Set up a set of accounting books for the store operations.
Luray	June September	Page Cooperative Farm Bureau, Inc.	Confer with directors re: amending by-laws to comply with federal income tax regulations requiring the allocation of reserves among members and advise with the new manager re: setting up the allocation among the members.
Pulaski	February	Pulaski Cooperative Exchange, Inc.	Confer with directors re: procedure for converting the Exchange into the Pulaski Farm Bureau Cooperative, Inc. and explain this procedure to the members at the annual meeting. Prepare certificate for amending the charter to carry out this conversion.
Berge	February	Peninsula Farm Bureau Exchange, Inc.	Advise with the manager re: complying with the new regulations concerning exemption from federal income taxes.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Harrisonburg	June July September	Rockingham Cooperative Farm Bureau, Inc.	Confer with a committee of the directors re: amending the by-laws to conform with the new federal regulations for exemption from income taxes and prepare certificate of amendment for this charter to conform to by-law changes adopted at the annual meeting.
Woodstock	May July	Shenandoah Cooperative Farm Bureau, Inc. Frederick Cooperative Farm Bureau, Inc.	Confer with committees of the directors to work out amendments to the charter and by-laws to modernize these documents and conform to the new federal income tax regulations requiring the allocation of all savings and reserves among the members on a patronage basis.
Richmond	November	Southern States Cooperative, Inc.	Attend the annual meeting and observe procedures in order to offer suggestions for improvements. Confer with Director of Public Relations re: relations of SSC with other cooperatives.
Wytheville	May June September October	Wythe Farm Bureau Cooperative, Inc.	Speak at meeting of Grayson, Bland, and Wythe F. B. members on co-op store operations. Advise with directors re: establishment of a store, incorporation, and adopting by-laws. Set up books and explain bookkeeping procedures to the officers.
Abingdon	December February May October November	Washington Cooperative Farm Bureau, Inc.	Advise with the manager and directors re: current operating problems and requirements for continuing exemption from federal income taxes. Advise with directors re: amending charter and by-laws and explain amendments at member meeting.

Activities and Accomplishments:

The manager of the Augusta Cooperative Farm Bureau secured a contractor who handled the insulation of additional space in the Stanton locker plant and installed 160 additional lockers. In response to local demand, a lot was purchased at the edge of Waynesboro and advance rentals received during the fall sufficient to undertake the building of a large locker plant in the spring of 1945. The manager accepted the recommendation of the specialist to distribute the net savings of the locker plant at the rate of one third of the locker rental paid, rather than including the processing fees paid in the distribution of the patronage refunds as recommended by the auditor, because the processing was done at cost. Amendments to the charter and by-laws to modernize these documents and comply with new income tax exemption requirements were recommended to the annual meeting by the directors. Because a quorum was not present, action had to be postponed to an adjourned meeting scheduled for January, 1945.

The Culpeper Cooperative Farm Bureau adopted changes in the charter and by-laws to accord with modern practices and comply with income tax exemption regulations. Provision was made for deducting annual dues from the patronage refunds for the previous year in order to reduce the work of collecting dues in the Farm Bureau.

The specialist assisted the Cumberland Farm Bureau in setting up an affiliated cooperative to serve the marketing and purchasing needs of the farmers of the territory. The Farm Bureau charges an initiation fee of \$1 with which it purchases a share of membership stock in the Farm Bureau Co-op in the name of the member. This makes Farm Bureau members automatically members of the Co-op, while maintaining separation of the functions and operation of the Farm Bureau as a general farm organization working on legislative and other matters without the handicap of the opposition created by cooperative purchasing and marketing services that compete with merchants and dealers.

The Giles Farm Bureau is working out a plan whereby group hospitalization and medical care insurance can be provided for the members for a cost of about \$25 per family per year. This will provide a strong drawing card for membership in the Farm Bureau. If this type of insurance can be extended to other counties, it will provide the monetary savings benefit which Farm Bureau leaders assert is necessary in order to maintain the membership in the Farm Bureau. This should help to facilitate the separation of the Farm Bureau from county cooperative purchasing and marketing services which would help the influence of the Farm Bureau in its legislative activities by reducing the opposition that objects to cooperatives competing with "private businesses". The welfare of the Farm people of Virginia requires that the general farm organizations become more effective in their legislative activities.

The Pulaski Cooperative Exchange, Inc. voted at the annual meeting to change the name to Pulaski Farm Bureau Cooperative, Inc. The capital stock of the Exchange is to be exchanged for preferred stock in the revised set-up and all stockholders of the Exchange who are farmers will be issued one share of voting stock of \$1 par value in the Farm Bureau Cooperative. The Pulaski County Farm Bureau will charge a \$1 initiation fee which will be used to purchase a share of membership stock in the F.B. Cooperative so that all members of the Farm Bureau will automatically become members of the Co-op and be entitled to the benefits of its services. At the same time, the Farm Bureau will be free from the opposition that is created by cooperative services competing with merchants and dealers.

The Farm Bureau leaders in Bland, Grayson, and Wythe counties decided that they needed a cooperative purchasing service to help their members who normally trade in Wytheville to secure supplies at lower cost. They solicited nearly \$8,000 of capital investment from Farm Bureau members and opened a store on the railroad in Wytheville in the fall. If they can build up the Farm Bureau membership in the three counties to where the members will afford the Co-operative at Wytheville with a substantial volume of business, worthwhile benefits will accrue to the members. The specialist advised against restricting the patronage to members of the county Farm Bureaus on the basis that it is questionable whether this number of members can provide adequate volume of business for economical operation.

The Washington Cooperative Farm Bureau, Inc. was organized as a purchasing cooperative in early 1936. Since the Virginia Farm Bureau Federation was not in a position to render the new organization any real service, and since the officers of the Federation oppose setting up Farm Bureau cooperatives with capital stock (with which the Washington co-op organized) the Washington Cooperative Farm Bureau did not affiliate with the Federation. In 1943 the Federation launched an organization in many counties in Southeast Virginia. The directors of the Washington Cooperative Farm Bureau were interested in sponsoring the Washington County Farm Bureau and helped solicit memberships and the Co-operative office handled the dues which were remitted to the state office of the Federation. Considerable confusion developed due to the close similarity in name and many members of the Farm Bureau thought that they had become members of the Cooperative thru the payment of dues in the Farm Bureau. In order to eliminate this confusion, the Cooperative, at a special member meeting on November 29, 1944, changes its name to Washington Farmers Cooperative, Inc. It will continue to work closely with the Farm Bureau in the interest of the welfare of the farmers of the county. At the November meeting the by-laws were amended to conform with the new regulations of the Bureau of Internal Revenue covering exemption from federal income taxes.

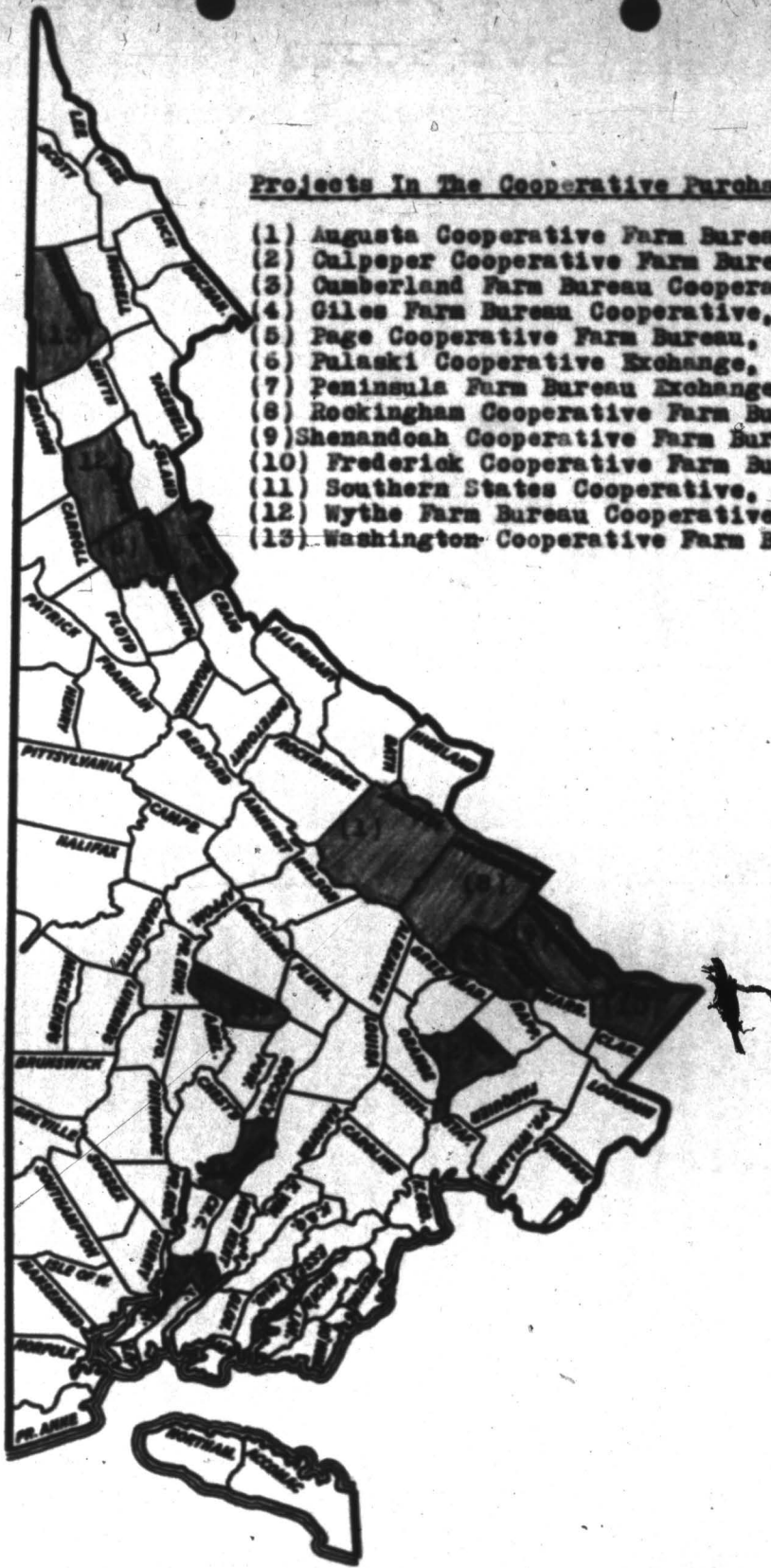
During the year seven cooperative purchasing associations were assisted in modernizing their by-laws, and charters where necessary. This included by-law changes to comply with the income tax exemption requirement that all net savings and reserves must be allocated among the members and patrons on a patronage basis. The Cumberland and Uythe Farm Bureau Cooperatives were assisted in securing charters under state Cooperative Act.

Future Prospects:

There are several cooperative purchasing associations that have not yet amended their by-laws to comply with the new regulations governing exemption from federal taxes. The specialist expects to work with a number of these cooperatives during the coming year to bring them into conformity with the new regulations. Efforts will be also continued to convince Farm Bureau groups of the desirability of separating the cooperative services from the county Farm Bureau in order to have two organizations that can most effectively serve the welfare of farm people in the economic field and in the field of legislative lobbying. There is also need for working out a closer working relationship between Southern States Cooperative and the county Farm Bureaus over the division of function between these various groups.

Projects In The Cooperative Purchasing of Supplies

- (1) Augusta Cooperative Farm Bureau, Inc.
- (2) Calpeper Cooperative Farm Bureau, Inc.
- (3) Cumberland Farm Bureau Cooperative, Inc.
- (4) Giles Farm Bureau Cooperative, Inc.
- (5) Page Cooperative Farm Bureau, Inc.
- (6) Palaski Cooperative Exchange, Inc.
- (7) Peninsula Farm Bureau Exchange, Inc.
- (8) Rockingham Cooperative Farm Bureau, Inc.
- (9) Shenandoah Cooperative Farm Bureau, Inc.
- (10) Frederick Cooperative Farm Bureau, Inc.
- (11) Southern States Cooperative, Inc.
- (12) Wythe Farm Bureau Cooperative, Inc.
- (13) Washington Cooperative Farm Bureau, Inc.



Miscellaneous Service Cooperatives

Specialist Employed on the Project:

Gordon H. Ward

Purpose:

To render educational assistance to cooperatives performing miscellaneous services for their members and to aid groups of farmers in organizing on a sound basis to perform some type of service on a non-profit self-help basis.

Summary of Activities:

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Berryville	March	Clarke Farmers Cooperative, Inc.	Advise with bookkeeper re- garding closing accounts for the year and preparing books for auditing. Confer with the directors re: distribution of 1943 net savings, new in- come tax regulations and de- velopment of a locker plant. Advise with bookkeeper re: membership records and allo- cation of capital among mem- bers and patrons to comply with new regulations.
	April		
	May		
	July		
Eastburg	March	Campbell Terrac- ing Association, Inc.	Explain bookkeeping procedures to new assistant county agent and aid him in preparing fi- nancial report for 1943.
Independence	January	Grayson Farmers Cooperative, Inc.	Assist treasurer in preparing annual financial report and confer with directors regard- ing operating policies.
	April		
Luray	February	Page Cooperative Lime Association, Inc.	Advise with county agent re: plans for rehabilitating the
	November		

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
			plant of the line co-op so it can operate economically. Propose plan for modernizing the plant with a bid of a new loan from the Baltimore Bank for Cooperatives.
Stoney Creek	Each month throughout the year.	Peanut Cleaning Cooperative, Inc.	Give instruction to the bookkeepers re: methods of keeping the books, making monthly trial balances and preparing operating and financial statements. Confer with secretary and directors re: operating problems, selling the peanuts, membership relations program, revising by-laws and membership marketing agreement, planning annual meeting, allocating 1943 crop net returns, and preparation of application for exemption from federal income tax returns.
Independence	April May September	Tri-county Lime Cooperative, Inc.	Confer with the organization committee re: incorporation, financing and operating methods. Aid the committee in securing a charter under the Va. Cooperative Act and advise with the executive committee re: obtaining a loan from the Baltimore Bank for Cooperatives.
Roanoke	February March September	Virginia Rabbit Marketing Cooperative, Inc.	Report to the annual meeting of the members on the financial position of the cooperative, explain the bookkeeping system to the new bookkeeper, advise with the executive committee re: operating problems and income tax returns and compliance with OPA price ceiling regulations.
Amelia	May	Amelia County Farm Bureau	Advise with the executive committee re: procedure for securing priorities, locker

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
			rental campaign, and plans for financing the project.
Bath County	January	Mountaineer Refrigeration Cooperative, Inc.	Show motion pictures of locker plant operations and speak on locker plant operations and advantages of frozen foods and cooperative ownership of the locker plant at community meetings over the county.
Botetourt County	February	Botetourt County Farm Bureau	Show motion picture of locker plant operations and explain procedures for organizing a cooperative locker plant and obtaining priorities for its construction.
Buckingham County	April	Locker Plant Committee	Explain procedures for securing priorities and the comparative advantages of incorporation as a cooperative as compared with private or corporation operation.
Clarke County	May	Clarke Farmers Cooperative, Inc.	Explain to a committee the requirements for securing priorities, the advantages of frozen foods, and suggest procedures for renting lockers in advance.
Gulpeper	December	Locker Plant Committee	Explain the procedure for securing priorities, securing a charter as a cooperative, methods of financing, and securing advance rentals of lockers.
Dinwiddie	March April	Locker Plant Committee	Advise with organization committee re; plans for securing advance rentals and capital subscriptions and obtaining a loan for financing the project.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
James City County	November	County Agent	Confer relative to the possibilities of developing a locker plant to serve the county.
Lee County	December March	Locker Plant Committee	Explain locker plants and their advantages to a county committee and then to community meetings along with motion pictures on locker plant operations.
Prince Edward County	May November	Locker Plant Committee	Explain the procedure for obtaining priorities for a locker plant, advantages of frozen foods, relative merits of a cooperative vs. private ownership and operation, and plans for advance rentals of lockers.
Roanoke County	February	Farm Bureau	Show pictures of locker plant operations and explain various methods of organization and financing, also procedure for obtaining priorities.
Rockingham County	June July	Shenandoah Valley Electric Cooperative	Show pictures of locker plants and frozen foods, explain cooperative organization and advantages to patrons, procedure for obtaining priorities. Confer with organization committee re: plans for obtaining advance rentals of lockers in a co-op locker plant.
Richmond	February March	Southern States Cooperative	Confer with person in charge of SSC locker plant projects re: plans and locations of plants.
Saythe	March	Locker Plant Committee	Show pictures of locker plant operations and explain various plans for financing and owning locker plants.

<u>Location</u>	<u>Time</u>	<u>Agency Assisted</u>	<u>Nature of the Activity</u>
Charlotteville	November	Organization Committee	Advise with committee re; various plans for setting up state association of locker plants & work out with the committee provisions of the charter and by-laws and other organization documents of the Virginia Frozen Food Locker Plant Association, Inc.

Activities and Accomplishments:

The Clarke Farmers Cooperative worked out the distribution of the net savings for the various years of operation and issued certificates of equity to the patrons for their respective shares, after setting aside the reserves provided for in the by-laws. The by-laws were amended to conform with the new income tax exemption regulations requiring the allocation of the reserves among the patrons. The bookkeeper was advised of the initial steps in working out this allocation, which will be completed during the year ahead.

For the past two years the Page Cooperative Lime Association has shown almost continuous operating losses, as compared with substantial operating savings during the earlier years. Rising costs of supplies and increased wages seemed to be only a partial explanation. The tonnage turned out was not in proportion to the labor being used. Conferences with the county agent revealed that the stone was being fed into the rock crusher in uneven volume by hand and that this resulted in frequent clogging of the pulverizer which required hours to clean out and resume operations. Many of the quarry workers were idle during the periods of shut-down. Suggestions for a mechanical feeder and paying the man feeding the stone into the crusher on a tonnage basis were not worked out by the cooperative. In November, as a result of the improved plans for the Tri-County plant worked out by the engineer for the Soil Conservation Commission, the specialist submitted the plan to the Baltimore Bank for Cooperatives with the suggestion that they appraise the Page plant and make a new loan sufficient to rebuild the plant in accordance with the new plans.

Collaboration with the secretary of the Peanut Cleaning Cooperative assisted him in securing approval from the Commodity Credit Corporation and the CPA of sale of the peanuts being marketed by the Co-op for its

members in the shell to the Miller Peanut Co. on a basis that netted savings of over \$30,000 to the members on some 4,000,000 pounds of peanuts. If the Co-op had milled the peanuts, it would probably have lost substantially because the mill broke down so often while being operated by the Miller Peanut Co. that operating costs were extremely high. The members of the Co-op were distributed a deferred payment of 3¢ per pound at the annual meeting and will be issued a Certificate of Equity for the same amount. The balance of the 1943 savings will be allocated on a patronage basis among the patrons to comply with the new income tax exemption requirements. The organization is developing an adequate system of membership records and has materially improved its personnel during the year so as to operate more efficiently and effectively.

The specialist early in the summer urged the immediate modernization of the Co-op's mill and the employment of an experienced mill operator to supervise the modernization and the operation of the mill. This action was postponed until fall and the man engaged quit soon after being employed. A competent mill wright was then engaged to modernize the mill and install labor saving machinery. This has delayed the commencing of milling operations until January, 1945, but should enable the mill to operate economically during the season.

The Tri-County Lime Cooperative was organized in the spring of 1944 to develop a deposit of high grade limestone in the western part of Grayson county for agricultural purposes. About \$5,000 of capital was raised from farmers in Grayson county and the two adjoining counties in North Carolina during the summer. The equipment of a lime plant that discontinued operations in Pittsylvania county was purchased and a new Diesel power unit purchased. A loan was negotiated with the Baltimore Bank for Cooperatives, with the assistance of the specialist, to cover the balance of the cost of the plant and provide operating capital. Plans for an efficient plant were secured from the engineer of the Virginia Soil Conservation Committee. It is hoped the plant will be ready to supply lime for the spring season in 1945.

After many years of urging by the specialist, the Virginia Rabbit Marketing Cooperative employed an experienced bookkeeper to keep the books of the organization and prepare monthly financial reports to the manager and directors for their guidance. This has resulted in a marked improvement in the operation of the cooperative and enabled it to increase the price returned to the members by 3¢ per pound in the summer of 1944, which has been continued since. The Cooperative organized a rabbit show and school to increase the interest in the domestic rabbit industry and the consumption of rabbit meat. This show and school were held in Roanoke December 6-9, 1944.

A great wave of interest in frozen food locker plant service swept over Virginia during the winter and spring of 1943-44. During the spring there were between 40 and 50 communities that had locker plant projects in various stages of development. The specialist rendered educational service to the projects listed on page 34 & 35 of this report. Only the projects in Bath, Buckingham, Culpeper, and Montgomery counties in which the specialist collaborated developed into locker plants during 1943. The Locker Co-op in Bath county opened its plant during the summer. The other plants were delayed by postponement of delivery of materials and equipment, but are expected to be in operation early in 1945. All told, priorities were issued by the WPA for locker plants in Virginia during 1944. Six plants were completed and put into operation during the year to bring to the total number of plants serving communities scattered over the state. At the close of the year, there were 7 plants under construction. Several of the projects mentioned on pages 34 & 35 were continuing their solicitation of advance rentals of lockers and hoped to complete the rental of 60% of the lockers in the projected plant in order to qualify for priorities early in 1945. Delays in delivery of building materials and refrigeration equipment make an elapse of about one year between the time of soliciting the rentals of lockers and the opening on the plant.

With the growth in the number of locker plants operating in the state, the operators came to feel that an educational association of the operators would be beneficial to the industry in the state and help to promote its expansion along sound lines. Such an association was proposed at the Frozen Food Conference held at VPI in October, 1944, by the Agr. Engineering Department and was formally organized at a meeting of representative operators in Charlottesville on November 10, 1944. It is expected that most of the operators of locker plants in the state will join the Association during 1945.

Future Prospects:

The Clarke Farmers Cooperative has requested the specialist to advise with the bookkeeper during 1945 regarding the setting up of records showing the allocation of the capital reserves among the members and patrons. This cooperative may also reach the point in advance rentals of lockers where it can apply for priorities for construction of the locker plant to serve the county.

Indications point to the Baltimore Bank for Cooperatives advancing funds, to be matched by local member capital, for the rehabilitation of the Page Co-op Lime plant and its resumption of operations during the spring of 1945 on an efficient basis. The Tri-county Lime Cooperative

will probably start operations by the spring of 1945 and as requested the specialist to set up a bookkeeping system at that time.

The Peanut Cleaning Cooperative is making progress, but still has a long way to go in developing an effective membership relations program. The specialist will continue to work with the officers of the Cooperative, giving special attention to this program.

The Virginia Rabbit Marketing Cooperative has indicated that it will have a new bookkeeper for 1945 and that the specialist will be asked to train this person. The allocation of the accumulated capital among the members is yet to be worked out.

The interest in frozen food storage and locker plants is still running high in many sections of the state. It may, therefore, be expected that a substantial number of calls will be made for the specialist to speak at community meetings on this subject during the year ahead. The quota has been removed on the number of locker plants that will be approved by WPA during 1945, but the shortages of many critical building materials and the many delays in the delivery of refrigeration equipment, coupled with the requirement that 50% of the lockers must be rented to farmers for cash in advance in order to qualify for WPA priorities for the construction of the locker plant, will restrain the number of plants that will be built in Virginia during 1945.

Miscellaneous Services of Gordon H. Ward

Purpose:

To respond to various requests from groups over the state for educational assistance in handling current economic and related problems confronting farm and rural people.

Time, Place and Methods Used:

In January, the specialist conferred with the officers of the Baltimore Bank for Cooperatives regarding various Virginia cooperatives having loans from the Bank, or application for loans pending. He also collaborated closely with the bank officials regarding loans to the Peanut Cleaning Cooperative, Buckingham Farmers Cooperative, Page Cooperative Linn Association, Tri-County Linn Cooperative, and the possibilities of developing the cooperative distribution of milk in Lynchburg and Petersburg in the financing of which the Bank might aid.

During the year occasional conferences were held and considerable correspondence was maintained with officials of the Agricultural Conference Board regarding current problems confronting the organization. The specialist used his influence in an endeavor to foster closer working relations between the Conference Board and the Virginia Farm Bureau Federation. These efforts are not very successful with the top leadership of the Federation, but did show results with other leaders in the Farm Bureau.

Collaboration was continued during the year with the Division of Markets on various projects in which both the Division and the Extension Division were interested. These projects included the egg price support program and the legal problems of cooperatives.

At the request of the officers, the specialist participated in the round table discussions on cooperatives at the annual meeting of the Virginia Farm Bureau Federation in Richmond in March. He also spoke on the relations of the Farm Bureau to Cooperatives and the Conference Board at the June meeting of the directors held in Roanoke. During the spring the specialist collaborated with a Farm Bureau Committee in working out amendments to be proposed to the charters and by-laws of Farm Bureau purchasing cooperatives to modernize these documents and bring them into harmony with current cooperative practices and the regulations of the Bureau of Internal Revenue regarding the allocation of capital reserves among the members and patrons.

During February, the marketing specialist participated in the district conference of county agents at Luray and Richmond in order to handle any questions that might come up relative to cooperatives and marketing problems.

The latter part of October, the specialist attended the annual conference of the Virginia state Grange to confer with the leaders regarding cooperatives and speak on the advantages to the Grange of participating actively in the Agricultural Conference Board.

During January, a conference on health and medical care for rural people with Dr. Raiford of the Raiford Hospital in Franklin, was participated in at Blacksburg. The specialist also participated in the meeting of the state committee on Health and Medical Care held in Lynchburg in June to develop plans for improving the health and medical care available to rural people and bring the cost within their reach.

As a matter of general interest to farm leaders and others, data were collected during December, 1943 to show the membership, number of patrons, and volume of business done cooperatively in Virginia during 1942-43 season. A similar study was begun in October 1944 covering the season 1943-44 with a view of supplying data to the Conference Board on the volume of business done by different cooperatives to provide the basis of assessing annual dues.

Early in the summer, the county agent of Spottsylvania county asked for information regarding the processing of soy beans for meal and oil in the Fredericksburg area. The specialist collected data on the size of such a plant required for economical and competitive operation, the investment required, and related information from the Ohio Farm Bureau, the Central Chemical Company of Harrisonburg, and other sources. When it was found that an investment of nearly \$500,000 is required for competitive operation, the Spottsylvania group decided it was beyond their reach and dropped the project.

At the request of several Farm Bureau leaders, a conference of cooperative officials in central and northern Virginia was arranged for Harrisonburg, in February on the subject of how Virginia cooperatives are affected by recent court decisions on the liability of farmer cooperatives for federal income taxes. [Note the circular letter announcing the conference.] Judge L.S. Hulbert of the Cooperative Division of the Farm Credit Administration was secured as the principal speaker. There was great interest shown and the discussions continued well into the afternoon. The conference helped to clarify thinking on the subject of income tax exemption and many cooperatives called upon the specialist following this conference to advise with them regarding amending their charters and

by-laws to conform with the new regulations for income tax exemption requiring the allocation of all net savings and reserve funds among the members and patrons on a patronage basis. This educational service was rendered to 3 marketing associations, 7 purchasing associations, and 2 associations rendering their members various other types of service. This conference has resulted in many cooperative leaders gaining a much better understanding of the meaning of the genuine non-profit operation of cooperatives which will bear fruit thru the years ahead. During the summer the attached letter was sent to all cooperatives relative to filing the report forms required by the 1944 tax law.

During the year the specialist collaborated with the War Food Administration in its Virginia operations in several fields. During January and February the specialist participated in WFA conferences in Richmond to consider the application of the 1944 egg price support program to Virginia. The federal government had promised to support egg prices until June 30, 1944 so that the producers over the country would receive an average of at least 84¢ per dozen for the year and a minimum of 50¢ per dozen during the surplus production months of the spring season. The only important change in the program for 10 case purchase program in the southern states was that provision was made for secondary country point contract buyers as well as central market buyers. The contractors in outlying points where refrigerated storage was not available were allowed 5¢ per dozen for their services of receiving the eggs, grading them according to official standards, paying the producers the support prices according to grade, packing the eggs in cases and shipping on WFA instructions. The central market contractors who had to provide refrigerated storage up to 10 days during hot weather were allowed 5¢ per dozen.

More egg marketing agencies took the WFA contracts during 1944 than during the previous year, so that the sections of the state served by federal-state grading stations provided producers a reasonably convenient market for their eggs at the support prices. The Southern States Cooperative increased the number of its co-op receivers in towns thru out Southside and Southwest Virginia, but even so the farm flock producers in these sections of the state often had too far to travel to reach an outlet that would pay them the support prices. Thru the county agents, efforts were made to offer assistance to any neighborhood group that wished to organize to ship their eggs cooperatively to one of the grading stations paying the support prices. However, no such calls were received by the specialist. The average farm flock producers so few eggs that farmers apparently feel that it is not worth their while to make

any special effort to ship their eggs. The continue to dispose of their eggs thru their local merchant unless there is a co-op receiver in their locality who will pay them a higher price in cash for their few dozen eggs upon delivery to his store. The need is for lining up more feed agencies who will handle the eggs for the 1¢ to 2¢ allowed by the Southern States Marketing Cooperative when most local handlers expect to make from 3¢ to 5¢ per dozen.

When the support prices were announced in January 1944, they were 1¢ lower than they had been in 1943, even the feed prices and other production costs were above the previous year. Producers had been urged to expand production to meet war goals and were sorely discouraged by the lower level of support prices. As production increased during the spring far in excess of normal consumption and storage needs, the WFA support price was lowered to 4¢ for the top grade eggs, which meant that producers of quality eggs were receiving less than the promised 30¢ price. When it became apparent that the purchases on a graded basis were not helping producers in outlying sections where prices dropped as low as 20¢ per dozen, WFA agreed to take ungraded eggs and allow the handlers 5¢ per dozen provided producers were paid at least 25¢ per dozen. All told, WFA purchased some 101,000 cases of eggs in Virginia under the price support program, but the prices set for the WFA purchases were substantially below the 30¢ minimum that the government had promised. It will be difficult to get farmers to expand production again when the need arises after the WFA failed to keep its promise as to support prices in the spring of 1944.

In July, the specialist participated in a two day conference in Blacksburg arranged by WFA to consider the 1945 food goals and the marketing problems confronting Virginia farmers during 1944 and the problems they might anticipate during the season for marketing their 1945 production.

In November, the specialist attended a southern regional conference of extension specialists to consider current marketing problems and formulate programs for meeting these problems in the years ahead. Too much time was allowed for committee discussions and the formulation of the committee reports was usurped by the committee chairman, so that the findings of at least some of the committees were not very representative of the findings agreed upon in the committee sessions. The objectives of the conference could have been accomplished just as well in one day less time.

The specialist had need to call upon the marketing specialists of the federal Extension Service during the year only for information regarding the 1944 government wool program when the announcement was late in coming out and Virginia county pools were trying to make sale of their clips.

The specialist collaborated with the Virginia Milk Commission in regard to the enquiry of the Lynchburg Cooperative Milk Producers Association regarding securing a license to distribute milk in Lynchburg and the efforts of Mr. Rowntree to secure a distributor's license for Suffolk after breaking up the Hanscomd Cooperative Dairy. He also collaborated with the secretary of the Virginia Soil Conservation Committee regarding the problems involved in keeping the financial records of the Committee and of the operations of machinery loaned by the Committee to Soil Conservation Districts. The services of the Committee's agricultural engineer were enlisted to help the Tri-County and the Page lime coops work out plans for efficient operation of their lime grinding plants.

Considerable assistance was secured by the specialist from the Cooperative Research and Service Division of the Farm Credit Administration for use in Virginia projects in the cooperative marketing of poultry, fruits and vegetables, peanuts, milk and dairy products, and livestock and wool; the cooperative purchasing of supplies; and the legal problems of cooperatives. The assistance was secured mainly thru personal conferences with the specialists in these fields in their Washington offices, the Judge Halbert did come to Harrisonburg for the conference on tax problems of cooperatives.

In the fall of 1944, the TVA set up a committee of representatives from the various states to formulate a broad program for developments after the war. This committee asked for a statement of the research needed for the expansion and development of cooperative services of various kinds in the different counties included in the TVA area. The specialist formulated such a statement for the southeastern counties of Virginia at the request of Dr. Young, who forwarded the statement to the chairman of the committee. The chairman of the committee has asked the specialist to participate in the committee meeting to draw up a formal report to the TVA.

Future Prospects:

It is to be expected that the specialist will continue in the year ahead to collaborate with the various agencies mentioned in this report in the programs under way and projected in Virginia which impinge upon their respective fields of activity. The Agricultural Conference Board is engaging a full time secretary to expand its activities. This affords an opportunity to develop a much more comprehensive program for the improvement of the position of farm people in Virginia and present such a program forcefully to the General Assembly with the organized backing of the member organizations.

There is still a lot of work to be done in developing cooperative relations between the Farm Bureau, Southern States Cooperative, and local cooperatives.

COOPERATIVE EXTENSION WORK
IN
AGRICULTURE AND HOME ECONOMICS

STATE OF VIRGINIA

VIRGINIA AGRICULTURAL AND MECHANICAL
COLLEGE AND POLYTECHNIC INSTITUTE
AND UNITED STATES DEPARTMENT OF
AGRICULTURE, COOPERATING

Blacksburg, Virginia
February 12, 1944

EXTENSION SERVICE

Dear Cooperator:

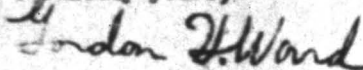
You are cordially invited to a Conference on Income Tax Problems of Cooperatives to be held at the Rockingham Cooperative Para Bureau in Harrisonburg on February 24, 1944. Mr. L. S. Hulbert, Liaison-Cooperative Attorney of the U. S. Department of Agriculture, will be with us to explain the recent trends in the rulings of the Bureau of Internal Revenue regarding requirements for exemption from federal taxes. He has had over 20 years experience in this field and is probably the best informed man in the country outside the Treasury Department. It is impossible to get anyone from the Bureau of Internal Revenue to come to a conference.

We are arranging with men experienced with the different tax problems of purchasing cooperatives and of marketing cooperatives to take part in the conference. There will be a minimum number of speeches scheduled so that plenty of time can be devoted to questions and discussion of practical tax problems confronting your cooperative and other associations in central and northern Virginia. If President Roosevelt signs the new tax bill recently passed by Congress, every cooperative will have to file a federal income tax return even though the association may be exempt from paying any tax.

The recent court decisions in cases of cooperatives applying for exemption from federal taxes have resulted in the Bureau of Internal Revenue materially tightening its requirements in regard to equality of treatment of members and non-members in the distribution of patronage refunds. It is very important to meet these new requirements, or a cooperative may find it has a large bill for back taxes. If you do not have a letter from the Bureau of Internal Revenue granting you exemption from federal taxes, you may discover you have to pay taxes for 10 or more back years, as one Virginia co-op recently learned to its sorrow.

I trust that you and the other officers of your association will come to the conference in Harrisonburg on February 24 and take part in the discussions to learn how the new trends in federal tax regulations are affecting your organization. We are meeting at 10 A.M. and Mr. Hulbert will be the first speaker. So be on time if you want to hear the important information he is bringing to Virginia cooperators.

Cordially yours,



Gordon H. Ward
Ext. Agr. Economist

GHV:ml

MB-13

COOPERATIVE EXTENSION WORK
IN
AGRICULTURE AND HOME ECONOMICS
STATE OF VIRGINIA

VIRGINIA AGRICULTURAL AND MECHANICAL
COLLEGE AND POLYTECHNIC INSTITUTE
AND UNITED STATES DEPARTMENT OF
AGRICULTURE, COOPERATING

EXTENSION SERVICE

Blacksburg, Virginia
July 22, 1944

Dear Cooperator:

You have doubtless learned that the 1943 Revenue Act requires all farmer cooperatives that have been granted exemption from federal taxes as non-profit associations to file an annual report on their operations. The opponents of cooperatives have been charging that many associations are not operating in a true non-profit manner and should be required to pay federal taxes. Congress decided to require cooperatives to file these information-returns to be used in determining whether they are properly entitled to exemption as non-profit organizations.

The tax law requires that this information-return, form 990, be filed within 5½ months after the close of a cooperative's fiscal year, beginning with fiscal years that closed December 31, 1943. Due to a delay in printing, an extension of time to August 15 for filing the return has been granted for those cooperatives whose fiscal year closed with the calendar year, or on or before March 31, 1944. The Collector of Internal Revenue in Richmond is sending all Virginia cooperatives on his list of exempt organizations copies of the new form by the end of July.

While this form does not state that a copy of your letter of exemption should be attached to the return when sent to Richmond, the Collector's office has advised that it should be. If you are unable to locate your letter of exemption from the Bureau of Internal Revenue in Washington, you can write to Mr. Harry Powell, Division of Markets, State Office Building, Richmond, and ask him to arrange with a stenographer to make copies of the duplicate of the letter which has been filed with the Collector of Internal Revenue in Richmond. The charge for this service is \$1.

If you consider that you are entitled to exemption from federal taxes as a non-profit farmers' cooperative but have never secured a letter from the Bureau of Internal Revenue granting exemption, you should write to the Collector of Internal Revenue in Richmond for copies of form 1028 on which to apply for exemption. Under the tax laws, every business organization is considered subject to tax unless specifically granted exemption by the taxing authorities.

The first question on form 990 asks, "Have you engaged in any activities which have not previously been reported to the Bureau?" The Collector's office in Richmond advises that you should answer "Yes" to this question only if you have amended your charter to engage in some new activity since you secured your letter of exemption. If your charter at the time you applied for exemption authorized you to market farm products as well as to buy farm supplies and you handled only supplies when you secured exemption but have since started marketing services, you can answer the question "No".

Question 4 asks whether the figures on income and expenses given on the back of the form were prepared on a cash or accrual basis. If you report only the money actually received and paid out during the year according to your books, then your figures are on a cash basis. But if your annual financial statements show accounts receivable and accounts payable, then your figures are on an accrual basis.

The Collector's Office in Richmond also advises that if the operating statement in your annual audit report shows the various items listed under income and disbursements on the back of the form as far as these apply to your organization, it will not be necessary to enter the figures on the form. You can simply attach a copy to the form and thereby save some time and work.

In this connection, you should be careful regarding items 19 and 20. In order to be truly non-profit, all savings for each year, except for a reasonable amount transferred to a reserve for contingencies, must be paid to the members and patrons or credited to them on the books. Most audit reports show the amount available for distribution as patronage refunds on supplies and service charges or deferred payments on products marketed. On the form 990, or the copy of your operating statement you send the Collector, you should show the total credited to members and patrons as patronage refunds and/or deferred payments on the year's business even though the crediting was not entered on the books until after the close of the year. Under the terms of your by-laws, and your marketing agreement (if you have one), you are legally bound to distribute such patronage refunds and deferred payments. You do not know the amount you can distribute until the books are audited. When you keep your books on an accrual basis, it is proper to show on form 990 the amounts distributed after the close of the fiscal year as patronage refunds or deferred payments as credited on the books at the end of the accounting year.

It is also proper to show as item 20 the balance of the savings for the year left after crediting the patronage refunds and/or deferred payments to members and patrons. This amount should be shown as a "charge" to Reserve for Contingencies because the income tax exemption regulations state that a reasonable amount may be set aside in reserves for a necessary or proper purpose.

In keeping with the non-profit character of your cooperative, the total disbursements shown as item 21 should be exactly the same as the total receipts entered as item 8. A non-profit organization should not show any net income of its own.

Form 990, as amended in May 1944, requires the figures on the dollar volume of business you have done during the last fiscal year with members, non-member producers, non-member non-producers, and with the U. S. Government. These figures must be reported separately for both marketing and purchasing. Under the federal laws, an exempt cooperative can do up to 50% of its volume of marketing business with non-members. However, virtually all of this marketing for non-members must be done for producers. An exempt cooperative can handle products for dealers, or buy from them to fill its sales contracts only in emergencies. If over 5% of the total volume marketed during the year came from non-producers, it is generally considered that this dis-qualifies a cooperative for exemption and it becomes subject to federal taxes for that year.

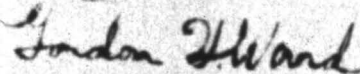
Federal laws permit exempt cooperatives to do 50% of their dollar volume of purchasing business with non-members, but not over 1% of the total volume of such business with non-producers. A cooperative must stay within these limitations in order to retain its exemption.

Your patronage records should be kept in such a manner as will enable you to give accurate figures on the dollar volume of business done with members and with non-members. If you cannot give verifiable figures on the amount of business done with members, you are likely to lose your exempt status. At least one Virginia cooperative has been denied exemption because it did not have patronage records showing the amount of business done with the individual members during the year.

When you receive the form 990 from the Collector of Internal Revenue, you will need to read it over carefully. It is important to check the items listed on the back of the form with the items on your operating statement for the year to make sure you are supplying all the applicable figures required.

If after giving the form considerable study you find there are questions about how to fill in the data requested, I shall be glad to advise with you regarding these problems between now and August 5.

Cooperatively yours,



Gordon H. Ward
Ext. Agr. Economist

GHW:ml

MB-24

Post-War Planning

Specialists Employed

H. N. Young and Gordon H. Ward, in cooperation with representatives of the following agencies:

1. The Soil Conservation Service
2. The Agricultural Adjustment Administration
3. U. S. Rural Electrification Administration
4. Virginia State Planning Board
5. U. S. Forest Service
6. Virginia Forest Service
7. U. S. Farm Security Administration
8. U. S. Farm Credit Administration
9. Bureau of Agricultural Economics
10. Virginia State Board of Education
11. Virginia Agricultural Experiment Station
12. Virginia State Board of Health
13. Various members of the Virginia Agricultural Extension Division, from other departments.

Purpose:

To draw up plans and to make recommendations concerning the utilization of rural resources in Virginia following the war.

Procedure:

The Secretary of Agriculture, at the request of the President, established, in May, 1941, within the Department of Agriculture, the machinery for planning post-war programs for agriculture. In September, 1941, the Secretary extended the planning machinery into the field by establishing nine regional committees to consider and plan post-war programs.

The work on this project was accomplished in 1943. In the Fall of 1944 an estimate was made of the production adjustments which we think are desirable in the agriculture of Virginia by 1950. These adjustments are based on the assumptions that (1) civilian employment in 1950 will be 55.5 million; that total farm employment will be 8 million; and that there will be 2 million unemployed. (2) That the national income will be 150 billion

dollars. (3) That cash income from farm marketings will amount to 16.5 billion dollars. (4) That the index number of prices paid by farmers will be about 165, and that of prices received by farmers will be about 160 (1910-14 = 100).

On the basis of the above assumptions, estimates were made concerning the following probable conditions in 1950:

1. Crop acreage.
2. Changes in cropping practices.
3. Crop yields.
4. The livestock-feed balance.
5. Livestock numbers.
6. The amount of livestock products produced.
7. Number of farms.
8. The probable labor force.

This study was cooperative between the Virginia Agricultural Experiment Station, the Virginia Agricultural Extension Division, and the Bureau of Agricultural Economics, U. S. Department of Agriculture. A mimeographed report was prepared and was placed in the hands of the Bureau of Agricultural Economics and others.

As soon as practicable, it is planned to revise carefully what work has been done to date on post-war planning, and to prepare a report for publication dealing with post-war problems in agriculture in Virginia, with some suggestions for their solution. It is possible that this report will be prepared some time in 1945.

Food For Victory

Specialists Employed:

H. N. Young, K. E. Loops, and G. H. Ward from this Department, in cooperation with other subject matter departments.

Cooperating Agencies:

1. Virginia Agricultural Extension Division
2. Virginia Agricultural Experiment Station
3. Soil Conservation Service
4. Bureau of Agricultural Economics
5. Agricultural Adjustment Agency
6. Virginia U.S.D.A. War Board
7. Farm Security Administration

Purposes:

1. In cooperation with the agencies enumerated above, to make a study of agriculture's wartime production capacity in Virginia.
2. To use the capacity study as a basis of establishing 1945 war goals.
3. In cooperation with the other departments, to put on an educational program designed to assist farmers in meeting 1945 production goals.

Methods Used, and Results Accomplished:

The general methods used in conducting this project were discussed in last year's Annual Report.

In 1944 this project was based upon a research study which was conducted in 1943. This study attempted to estimate Virginia's capacity to produce in 1944. The 1944 goals were based, primarily, upon this report.

Due to the dry weather in the late Spring and early Summer of 1944, it was thought desirable to hold a series of county meetings throughout the State for the purpose of enlightening farmers as to the situation and advising them as to steps which should be taken to meet the drought conditions which prevailed at that time. The effects of the drought were felt very keenly by livestock men, and affected pastures, the hay supply,

and the corn crop. Small grains were not affected because the crop was made before the dry weather conditions came on.

One-day meetings were held in every county in the State in August. H. B. Young, of this Department, helped conduct meetings in the following counties: Orange, Madison, Calpeper, Fauquier, Fairfax, Prince William, and Loudoun.

Food-for-Victory meetings were held in each county in the State during the first two weeks in January, 1944. The purpose of these meetings was to inform farmers and farm leaders as to the war production goals established for 1944, and to suggest ways of meeting them. H. B. Young helped conduct meetings in the following counties: Cumberland, Amelia, Powhatan, Fluvanna, Louisa, Caroline, and Spotsylvania. These meetings were held in cooperation with the Agricultural Extension Division, the Agricultural Adjustment Agency, the Soil Conservation Service, the Food Distribution Administration, the Professional Teachers of Agriculture, and the Farm Security Administration. The State was divided into 12 sections. One team was assigned to each section. Each team contained three men, one from the Agricultural Extension Division, one from the Agricultural Adjustment Agency, and the third from some other agency. The subjects discussed were: The General Situation, Crop Goals and Ways of Meeting Them, Livestock Goals and Ways of Meeting Them, and The Program of the Agricultural Adjustment Agency for 1944.

Miscellaneous Activities of H. H. Young

Approximately one-fifth of the extension time of H. H. Young was spent in conference with members of this and other departments, concerning the economic problems of extension work. The remainder of his time not included on the work of the projects described above, include the following:

1. Prepared and gave 10 radio talks on the economic situation.
2. Attended four meetings of the Virginia State Planning Board.
3. Prepared four news articles.
4. Served as chairman of the following committees:
 - (a) Finance Committee of the Virginia Education Association.
 - (b) Soldier Resettlement for Virginia Agricultural Extension Division.
 - (c) Virginia's Capacity to Produce.
 - (d) Post-war Planning for the Division of Agriculture, V.P.I.
 - (e) The Working Committee of the Virginia Land Use Committee.
 - (f) Goals Committee of the Virginia State War Board.
5. Served on the following committees:
 - (a) Teacher Salary Committee of the Denny Commission.
 - (b) The Policy Committee of the Virginia Education Association.
 - (c) Special Committee for Study of Present Extension Program.
 - (d) Association of Virginia Colleges - Post-War Education.
6. Served as consultant, without pay, to the Erwin-Basey Company, advertising firm in New York, in its war bond advertising campaign.
7. Served as economic adviser to the U. S. Treasury Department in its war bond program.

8. Gave the following talks:

- (a) "The Key To Peace." Christiansburg Rotary Club. Dec. 13, 1943.
- (b) "The Virginia Dairyman and His 1944 Production Goals." State Dairymen's convention. Jan. 26, 1944.
- (c) "Economic Considerations in Increasing Dairy Production to Meet National Needs." Dairy Short Course program. Feb. 3, 1944.
- (d) "The Agricultural Situation Now and After the War." Combined Civic Clubs of Hanssmond and Southampton counties. Feb. 8, 1944.
- (e) "The Farm Market." Virginia Building Material Ass'n., Roanoke. Feb. 18, 1944.
- (f) "The Agricultural Situation." Lion's Club, Blacksburg. March 13, 1944.
- (g) "Some Suggestions For a General Farm Organization." Annual meeting of the Virginia Farm Bureau Federation. Richmond. March 16, 1944.
- (h) "Post-War Agricultural Planning." District Professional Workers' Council. Richmond. April 28, 1944.
- (i) "The Teacher Salary Situation in Virginia." Meeting of Virginia Association of School Trustees. May 1, 1944.
- (j) "Why Should A Farmer Buy War Bonds?" Virginia Agricultural War Bond Advisory Committee. May 17, 1944.
- (k) "Some Post-War Problems In Agriculture." Brownsburg Buritan Club. May 21, 1944.
- (l) "Virginia's Capacity to Produce." Agricultural Committee of the Virginia Bankers Association. June 13, 1944.
- (m) "What Farmers Can Expect in the Way of Prices and Economic Conditions in the Next Few Years." Buritan Club. Danielstown, Va. July 7, 1944.

- (m) "Postwar Problems in Agriculture." Montgomery County Planning Commission. July 11, 1944.
- (n) "Postwar Problems in Agriculture." Prince Edward County Planning Commission. July 12, 1944.
- (o) "Good Roads and Agriculture." State Highway Department Workers. July 12, 1944.
- (p) "Postwar Agricultural Policy." Meeting of Land-Grant College Committee. Asheville, N. C. August 24, 1944.
- (q) "Some Postwar Problems in Agriculture." Professional Workers. Lynchburg. September 21, 1944.
- (r) "Meeting the Needs of Returning Veterans." Bedford County Board of Agriculture. Oct. 13, 1944.
- (s) "Some Postwar Problems in Virginia Agriculture." Credit School of Virginia Bankers Association. November 10, 1944.
- (t) "Financial Management for the Farm." National Outlook Conference. Washington, D. C. Nov. 13, 1944.
- (u) "Buying A Farm." Camp Bedford. Nov. 20, 1944.
- (v) "Postwar Problems in Agriculture." Kiwanis Club. Harrisonburg, Va. Nov. 23, 1944.
- (w) "Veteran Resettlement in Virginia." Citizen's Committee. Buena Vista. Nov. 27, 1944.
- (x) "Problems in Farm Finance." Frederick County Board of Agriculture. Nov. 29, 1944.

9. Was joint author of the following bulletins:

"Buying A Farm In Virginia." Va. Agr'l. Extension Bulletin No. 161. June, 1944.

Statistical Summary - H. B. Young

Month and Year	Days in office	Days in field	Miles traveled	Ext. agents visited	Ext. organization committee meetings attended	Other meetings attended		Individual letters written	News articles prepared	Radio talks
						No.	Attend.			
1943										
Dec.	20	5	840	-	1	2	215	50	-	1
1944										
Jan.	12	13	2,604	3	-	3	569	23	-	1
Feb.	17	8	822	1	-	3	390	29	-	-
March	22	5	670	-	-	1	300	48	-	2
April	20	3	320	-	-	-	-	29	-	1
May	19	8	1,604	-	-	4	720	35	1	2
June	20	6	1,346	-	-	4	320	29	-	-
July	17	8	1,524	-	-	4	85	22	-	-
Aug.	11 $\frac{1}{2}$	19 $\frac{1}{2}$	2,324	-	-	12	610	81	1	-
Sept.	18 $\frac{1}{2}$	7 $\frac{1}{2}$	1,855	-	-	2	58	48	1	1
Oct.	21	5	666	1	-	1	20	82	-	1
Nov.	13	13	1,863	1	-	12	681	90	1	1
Average	17.5	8.1	1,369.8	0.5	0.08	4	330.7	43.8	0.3	0.6

Annual leaves December 27 (1 day).

Sick leaves April 24 (1 day).

Statistical Summary - W. J. Buckelle, Jr.

Month and Year	Days in office	Days in field	Miles traveled	Ext. agents visited	Result demonstrations visited	Method demonstrations given		Other meetings attended		Individual letters written	Circular letters prepared		News articles prepared
						No.	Attend.	No.	Attend.		No.	Copies	
1943													
Dec.	20	1	145	2	-	-	-	1	50	28	1	100	2
1944													
Jan.	9½	16½	1,946	9	54	9	190	-	-	17	-	-	-
Feb.	3	-	-	-	-	-	-	-	-	14	-	-	-
March	11	16	2,235	7	89	-	-	-	-	14	-	-	-
April	3	22	2,505	7	104	-	-	-	-	9	-	-	-
May	14	12	1,487	-	-	-	-	1	35	33	-	-	-
June	10	10	1,884	5	61	-	-	-	-	12	-	-	-
July	16	8	1,248	3	39	-	-	-	-	10	-	-	-
Aug.	11½	9½	1,173	4	62	-	-	1	60	6	-	-	-
Sept.	9	15	2,281	15	43	-	-	-	-	12	-	-	-
Oct.	9½	16½	2,169	8	103	-	-	-	-	24	-	-	-
Nov.	9	19	1,267	7	78	-	-	-	-	20	-	-	-
Average	11.4	12.1	1,527	5.6	52.4	0.8	15.8	0.2	12.1	16.6	0.08	8.3	0.16

Annual leaves 11½ days.

Sick leaves 20½ days.

Statistical Summary - Gordon H. Ward

Month and Year	Days in office	Days in field	Miles traveled	Ext. agents visited	Leaders interviewed	Other meetings attended		Individual letters written	Circular letters prepared	Copies of circular letters	News articles prepared	Mileage sent out
						No.	Attend.					
1943												
Dec.	15½	8	1,747	2	7	5	55	74	1	125	2	15
1944												
Jan.	5	20	3,730	7	13	16	755	94	1	125	3	15
Feb.	11	14	2,088	6	7	11	635	128	5	477	4	1535
March	12	15	2,878	5	13	11	918	189	1	125	3	50
April	11	14	2,609	9	13	11	195	107	1	125	3	35
May	11	16	3,284	7	14	16	615	136	1	125	2	15
June	10	16	2,535	3	17	13	535	141	1	125	2	15
July	13	12½	2,229	3	7	9	245	100	2	268	2	10
Aug.	4	4	646	-	7	1	30	42	1	125	3	5
Sept.	8	12	2,276	7	9	7	375	85	1	125	2	10
Oct.	16	10	2,030	2	9	5	510	168	1	125	2	15
Nov.	10	15	3,270	2	4	8	1,155	69	1	125	2	20
Average	12.4	14.2	2,665.6	4.8	10.9	10.2	547.5	121.2	1.5	181.4	2.7	157.3

Annual leaves August 16 - August 31 (13 days).
 Sept. 1 - Sept. 7 (4½ days).

Statistical Summary - C. H. Duncan

Month and Year	Days in office	Days in field	Miles traveled	Ext. agents visited	Leaders inter-views	Result demon-strations visited	Extension organiza-tion committee meetings attended	Meetings at result demon-strations No. Attend.	Other meetings attended No. Attend.	Indi-vidual letters written
1943										
Dec.	25	-	-	-	-	-	-	-	-	5
1944										
Jan.	21	4	560	6	-	-	-	-	-	7
Feb.	15	9	704	6	-	-	1	-	1 35	8
March	21	6	471	3	25	-	-	-	1 45	7
April	9	15	1,907	3	-	375	-	-	1 350	3
May	21	5	866	4	-	175	-	-	-	7
June	19	6	888	10	-	-	1	-	-	7
July	22	3	357	2	-	26	1	-	-	7
Aug.	22	5	665	4	-	18	-	-	-	3
Sept.	15	10	1,341	5	-	75	-	-	-	2
Oct.	18	8	823	5	-	27	-	1 20	-	2
Nov.	23	3	273	1	-	7	-	-	1	-
Average	19.2	6.2	737.9	4.1	2.1	58.8	0.2	0.08 1.6	0.4 35.8	4.8

Annual leaves 1 day.

Sick leaves 2 days.