

data the average monthly farm wages in Michigan (without board) were approximately 6 per cent higher in 1921 than in 1922. Adding 6 per cent to the 1922 wage rate, therefore, established the 1921 wage rate. This same method was followed in all calculations for 1921.

Contract labor rates for 1921 and 1923 were obtained directly from the farmers visited in the investigation and were checked against the printed beet contracts for those years, furnished to the commission by the sugar manufacturers. To these rates were added the 1922 costs of the minor item of perquisites⁹ furnished by the growers to the contract laborers, and also the extra wages, if any, paid to contract laborers at the rates specified in the 1921 and 1923 contracts for harvesting unusually large crops. For example, the contract-labor rates per acre were the same in all five areas in Michigan—\$23 in 1921, \$18 in 1922, and \$23 in 1923. These are the amounts provided in the contracts with the laborers for the combined handwork of blocking, thinning, hoeing, pulling, and topping an acre of sugar beets under standard conditions. To obtain the total costs of contract labor, as shown in the tables, the costs of the regular work under standard conditions were increased by: (1) Extra wages for harvesting an unusually good crop and for extra hoeings, and (2) the perquisites furnished by the growers to the contract laborers. The latter item averaged in the five areas \$1.05 per acre in 1922. As no additional wages were paid in Michigan either in 1921 or in 1923 for extra labor in harvesting the beets, the yields in those years being lower on the average than in 1922, the contract-labor costs per acre in Michigan for both 1921 and 1923 were estimated at \$24.05.

Horse costs for 1921 and 1923 were obtained by adjusting the feed costs, as found in the investigation for 1922, to changes in prices as shown by the Yearbooks of the United States Department of Agriculture for these years. Chores and other labor involved in the care of horses were charged at the new cost rates determined by the method described above. For the remaining items the 1922 data were used.

Seed costs per acre for 1921 and 1923 were determined by adjusting the 1922 seed costs per acre by the percentage of change in price of seed for each of these years, as compared with the price of seed in 1922. In Alma, Mich., for example, the price per pound paid by farmers for seed in 1922 was 15 cents, while in 1921 it was 25 cents. The 1921 seed cost per acre was therefore 1.66 times the 1922 cost. Prices per pound of seed were obtained from the farmers in the areas investigated and were checked against the factory-grower contracts.

Commercial fertilizer costs for 1921 and 1923 were obtained by adjusting the 1922 fertilizer costs per acre by the percentage of variation in the market prices of fertilizer for those years. In Michigan the prices of fertilizer in 1921 and 1923 were, respectively, 15.7 per cent and 31 per cent higher than in 1922. Consequently the factors used in multiplying to obtain the 1921 and 1923 costs were 1.157 and 1.31, respectively.

In like manner land charges for 1921 and 1923 were determined by applying to the 1922 land charges a factor of change based upon the percentage change in the "value of good plowlands," as shown in the 1922 Yearbook of the Department of Agriculture. For example,

⁹ For details see p. 34.