

December 1966

A. E. Res. 210

OVERHEAD COSTS

from

# FARM COST ACCOUNTS

42 FARMS - 1965

C. D. Kearl and Darwin P. Snyder

Department of Agricultural Economics  
Cornell University Agricultural Experiment Station  
New York State College of Agriculture  
A Contract College of the State University  
Cornell University, Ithaca, New York

REPORTS  
from  
FARM COST ACCOUNTS  
42 Farms, 1965

|   |               |
|---|---------------|
| Overhead Costs                          | A.E. Res. 210 |
| Field Crop Costs and Returns            | A.E. Res. 211 |
| Cash Crops and Fruits Costs and Returns | A.E. Res. 212 |
| Livestock Costs and Returns             | A.E. Res. 213 |

OVERHEAD COSTS, A.E. Res. 210  
- Contents -

|   | Page |
|---|------|
| Introduction                              | 1    |
| Summary of cost account enterprises       | 4    |
| Rates of return compared with other years | 5    |
| Real estate                               | 6    |
| Labor                                     | 8    |
| Equipment                                 | 11   |
| Tractors                                  | 14   |
| Trucks                                    | 18   |

INTRODUCTION

For the Cost Account year 1965 there were 42 New York State farmers who completed detailed records on their businesses in cooperation with the Department of Agricultural Economics, Cornell University. The farms are located in most of the farming areas of the state. They are generally well-run, full-time, commercial farm businesses. They are representative of the "better" farmers of New York.

This report presents the results for individual enterprises and the averages of the costs and returns for all farms. It thus shows not only the averages of costs and returns but also indications of the variations and reasons for them. The factors for individual enterprises are arranged according to size of enterprise. The averages of the costs are not averages of average costs but are weighted by the size of the enterprise.

The project was under the supervision of C. D. Kearl. The field work on these accounts was done by Darwin Snyder and C. D. Kearl. The closing of the books and the preparation of this report on results of the operation of the farms was done by the Cost Account staff consisting of Marjorie Evans, Oneta Shipe, Edith Slights, Edna Wheeler, Helen Kruth, Abbie Leonard, Mildred Kubota and Margaret Auble.

ECONOMIC CONDITIONS

New York farm prices and prices paid by farmers for articles they buy, as indicated by U.S. indexes, were fairly stable during 1965 but were both about two percent above the 1964 level. The index of the former was 99 and the latter 110 on a 1957-59 bases. This indicates that, if farmers were to have a level of net income in 1965 that was comparable with that of the base period, they had to adjust their business operations to offset the adverse cost-price relationship.

In the early months of 1966 farm prices advanced rapidly. Prices of articles farmers buy advanced too, but at a slower rate. This would indicate that 1966 might well be a favorable year for farmers.

Hourly wages of workers in manufacturing industries continued to climb at a rate of about three percent per year. This, of course, is in contrast to the situation for farmers' net incomes and points up the pressures that farmers have been under as they have struggled to maintain a relative standard of living.

Economic Indexes  
(1957-59 = 100)

| Year  | United States        |                                |   |
|-------|----------------------|--------------------------------|---|
|       | New York farm prices | Prices of articles farmers buy | Hourly earnings in manufacturing industries |
| 1958  | 101                  | 100                            | 100   |
| 1959  | 100                  | 102                            | 104   |
| 1960  | 98                   | 103                            | 107   |
| 1961  | 95                   | 104                            | 110   |
| 1962  | 95                   | 106                            | 113   |
| 1963  | 95                   | 106                            | 115   |
| 1964  | 97                   | 107                            | 118   |
| 1965  | 99                   | 110                            | 121   |
| Jan.  | 101                  | 108                            | 120   |
| Feb.  | 101                  | 109                            | 120   |
| March | 98                   | 109                            | 120   |
| April | 100                  | 109                            | 120   |
| May   | 99                   | 110                            | 121   |
| June  | 98                   | 110                            | 121   |
| July  | 95                   | 110                            | 121   |
| Aug.  | 95                   | 110                            | 121   |
| Sept. | 96                   | 110                            | 122   |
| Oct.  | 100                  | 110                            | 122   |
| Nov.  | 100                  | 110                            | 122   |
| Dec.  | 101                  | 111                            | 123   |
| 1966  |                      |                                |   |
| Jan.  | 103                  | 112                            | 123   |
| Feb.  | 108                  | 112                            | 123   |
| March | 108                  | 113                            | 124   |
| April | 110                  | 114                            | 124   |

WEATHER CONDITIONS AT EIGHT NEW YORK STATIONS, 1965\*

| Station      | Length<br>growing season**<br>days | May 1 - Sept. 30                  |                         | Annual total<br>precipitation<br>inches |
|--------------|------------------------------------|-----------------------------------|-------------------------|---|
|              |                                    | Average<br>temperature<br>degrees | Precipitation<br>inches |   |
|              |                                    | Aurora                            | 155                     |   |
| Batavia      | 152                                | 64.5                              | 11.6                    | 29.4                                    |
| Brockport    | 106                                | 64.2                              | 9.5                     | 25.6                                    |
| Canton       | 115                                | 61.6                              | 12.7                    | 28.6                                    |
| Fredonia     | 151                                | 65.2                              | 14.1                    | 38.3                                    |
| Norwich      | 87                                 | 61.0                              | 15.9                    | 34.5                                    |
| Poughkeepsie | 163                                | 69.5                              | 14.0                    | 32.0                                    |
| Salem        | 90                                 | 64.5                              | 14.9                    | 31.8                                    |

\*Weather Bureau, U.S. Department of Commerce, Annual Summary, 1965

\*\*Number of days between last and first frost

Generally, the growing season in New York State was shorter than usual. However, in the central plains region it approached normal. After three dry years some areas still had dry weather. This was particularly true during May, June and July and seriously affected the yields of crops planted in the spring and dependent on good moisture during the spring months. In the latter part of the summer the rains came and helped but, although they replaced lost ground water, they were too late to enable farmers to get good crop yields. Overall, the precipitation was below normal but was considerably better than in 1964. The temperature during the growing season was below normal which probably made the dry weather more bearable and enabled the crops to use more effectively what water there was.

YIELDS FOR CROPS AND LIVESTOCK

| Item        | Unit | New York State* |         |       | Cost<br>Account<br>1965 |
|-------------|------|-----------------|---------|-------|-------------------------|
|             |      | 1936-40         | 1946-55 | 1965  |                         |
| Hay         | tons | 1.3             | 1.7     | 1.7   | 2.1                     |
| Corn silage | tons | 9               | 10      | 12    | 12                      |
| Corn grain  | bu.  | 34              | 44      | 57    | 45                      |
| Wheat       | bu.  | 24              | 31      | 36    | 45                      |
| Oats        | bu.  | 30              | 38      | 47    | 60                      |
| Cows        | lbs. | 5,628           | 6,588   | 9,300 | 13,008                  |
| Hens        | eggs | 154             | 188     | 218   | 208                     |

\*AMS Reports and unpublished tabulations

For some New York farmers this was the fourth dry year in a row and generally, across the state, crop yields were only fair. However, the moisture conditions as noted above were "spotty" and some farmers had good crops. The spring planted crops suffered in many cases while the winter crops such as wheat were not seriously affected by the lack of rainfall.

SUMMARY, 1965  
Crop Enterprises

| Crop                   | Number of accounts | Average acres per enterprise | Average yield per acre | Hours of labor per acre | Return per hour of labor | Return per dollar of cost | Profit per acre | Profit on enterprise |
|------------------------|--------------------|------------------------------|------------------------|-------------------------|--------------------------|---------------------------|-----------------|----------------------|
| <u>Fruit:</u>          |                    |                              |                        |                         |                          |                           |                 |                      |
| Apples                 | 15                 | 67.0                         | 429 bu.                | 105                     | \$2.26                   | \$1.11                    | \$ 48           | \$3,230              |
| Sweet cherries         | 6                  | 10.4                         | 4,274 lbs.             | 136                     | 2.47                     | 1.36                      | 127             | 1,320                |
| Sour cherries          | 8                  | 30.3                         | 8,057 lbs.             | 147                     | 1.68                     | 1.05                      | 20              | 616                  |
| Peaches                | 5                  | 14.8                         | 93 bu.                 | 123                     | 1.05                     | 0.85                      | -70             | -1,029               |
| Grapes                 | 5                  | 25.9                         | 3.9 tons               | 126                     | 2.16                     | 1.08                      | 36              | 928                  |
| <u>Grain:</u>          |                    |                              |                        |                         |                          |                           |                 |                      |
| Wheat                  | 15                 | 78.0                         | 45 bu.                 | 4                       | 5.89                     | 1.24                      | 16              | 1,280                |
| Corn for grain         | 8                  | 110.9                        | 45 bu.                 | 5                       | -3.79                    | 0.66                      | -30             | -3,328               |
| Oats                   | 6                  | 29.4                         | 60 bu.                 | 5                       | -1.67                    | 0.79                      | -16             | -462                 |
| Rye                    | 5                  | 9.8                          | 39 bu.                 | 7                       | 1.61                     | 0.99                      | -1              | -6                   |
| <u>Hay and Silage:</u> |                    |                              |                        |                         |                          |                           |                 |                      |
| Hay                    | 24                 | 94.1                         | 2.1 tons               | 5                       | 2.78                     | 1.08                      | 5               | 436                  |
| Hay crop silage        | 8                  | 44.7                         | 5.8 tons               | 5                       | 4.31                     | 1.16                      | 13              | 565                  |
| Corn silage            | 27                 | 76.3                         | 12 tons                | 7                       | 1.31                     | 0.97                      | -3              | -264                 |

Livestock Enterprises

| Enterprise | Number of accounts | Average number of head per farm | Production per head | Hours of labor per head | Return per hour of labor | Return per dollar of cost | Profit on enterprise |
|------------|--------------------|---------------------------------|---------------------|-------------------------|--------------------------|---------------------------|----------------------|
| Dairy cows | 25                 | 84                              | 13,088 lbs.         | 63                      | \$1.85                   | \$1.01                    | \$ 316               |
| Hens       | 5                  | 15,453                          | 208 eggs            | 0.4                     | 2.56                     | 1.04                      | 3,808                |

SUMMARY, 1965

| Farm enterprise        | Return per hour of labor |       |       |       |       | Return per dollar of cost |      |      |      |
|------------------------|--------------------------|-------|-------|-------|-------|---------------------------|------|------|------|
|                        | 1949<br>to<br>1953       | 1962  | 1963  | 1964  | 1965  | 1962                      | 1963 | 1964 | 1965 |
|                        | \$                       | \$    | \$    | \$    | \$    | \$                        | \$   | \$   | \$   |
| <u>Livestock:</u>      |                          |       |       |       |       |                           |      |      |      |
| Dairy cows             | 1.41                     | 1.45  | 1.68  | 1.60  | 1.85  | 0.97                      | 1.00 | 0.99 | 1.01 |
| Hens                   | 1.38                     | 1.89  | 2.44  | 0.71  | 2.56  | 1.03                      | 1.06 | 0.92 | 1.04 |
| Raising chicks         | 0.83                     | 14.09 | 3.44  | 5.00  | --    | 1.35                      | 1.06 | 1.11 | --   |
| <u>Fruit:</u>          |                          |       |       |       |       |                           |      |      |      |
| Apples                 | 2.01                     | 2.55  | 2.72  | 2.33  | 2.26  | 1.23                      | 1.27 | 1.15 | 1.11 |
| Sweet cherries         | --                       | --    | 3.26  | 2.16  | 2.47  | --                        | 1.85 | 1.31 | 1.36 |
| Sour cherries          | --                       | 1.22  | 2.37  | 1.16  | 1.68  | 0.96                      | 1.48 | 0.90 | 1.05 |
| Peaches                | 1.11                     | 1.08  | 1.22  | 1.24  | 1.05  | 0.84                      | 0.86 | 0.91 | 0.85 |
| Grapes                 | --                       | --    | 3.70  | 2.14  | 2.16  | --                        | 1.65 | 1.21 | 1.08 |
| <u>Grain:</u>          |                          |       |       |       |       |                           |      |      |      |
| Corn                   | 2.25                     | 1.87  | 1.39  | 1.47  | -3.79 | 1.00                      | 0.95 | 0.96 | 0.66 |
| Oats                   | 0.37                     | 0.38  | -0.38 | -0.82 | -1.67 | 0.88                      | 0.83 | 0.79 | 0.79 |
| Wheat                  | 3.47                     | 5.89  | 4.39  | 4.51  | 5.89  | 1.36                      | 1.23 | 1.21 | 1.24 |
| Rye                    | --                       | --    | --    | 4.79  | 1.61  | --                        | --   | 1.25 | 0.99 |
| <u>Hay and Silage:</u> |                          |       |       |       |       |                           |      |      |      |
| All hay                | 1.37                     | 2.40  | 3.56  | 3.18  | 2.78  | 1.06                      | 1.19 | 1.13 | 1.08 |
| Hay crop silage        | --                       | --    | --    | 1.00  | 4.31  | --                        | --   | 0.93 | 1.16 |
| Corn silage            | --                       | 0.76  | 1.79  | 1.44  | 1.31  | 0.93                      | 1.01 | 0.97 | 0.97 |

Factors from REAL ESTATE Accounts, 1965  
 38 Farms  
 (Arranged by farm number)

| Farm number | Acres cropland<br>acres | Total acres<br>acres | Value land and buildings<br>\$ | Cost of cropland per acre<br>\$ | Building cost in percent of value<br>% |
|-------------|-------------------------|----------------------|--------------------------------|---------------------------------|--|
| 170         | 524                     | 1,219                | 437,461                        | 6.40                            | 23.2                                   |
| 174         | 289                     | 346                  | 256,918                        | 61.07                           | 28.4                                   |
| 188         | 196                     | 400                  | 63,195                         | 8.26                            | 15.4                                   |
| 200         | 157                     | 270                  | 69,498                         | 6.05                            | 16.2                                   |
| 221         | 1,421                   | 1,589                | 253,954                        | 11.55                           | 20.2                                   |
| 267         | 238                     | 381                  | 54,820                         | 8.65                            | 9.2                                    |
| 281         | 122                     | 163                  | 31,130                         | 7.27                            | 13.3                                   |
| 309         | 92                      | 168                  | 25,762                         | 4.07                            | 21.4                                   |
| 315         | 348                     | 796                  | 260,504                        | 7.89                            | 17.5                                   |
| 316         | 172                     | 281                  | 57,606                         | 8.39                            | 14.9                                   |
| 324         | 88                      | 205                  | 66,946                         | 11.44                           | 11.9                                   |
| 331         | 232                     | 513                  | 38,592                         | 5.19                            | 12.5                                   |
| 375         | 152                     | 608                  | 155,732                        | 8.69                            | 16.9                                   |
| 376         | ---                     | 224                  | 114,374                        | -----                           | 20.2                                   |
| 382         | 315                     | 514                  | 110,543                        | 6.12                            | 14.5                                   |
| 383         | 1                       | 141                  | 51,415                         | 6.15                            | 23.9                                   |
| 386         | 359                     | 484                  | 172,550                        | 24.12                           | 17.9                                   |
| 391         | 315                     | 432                  | 135,449                        | 12.83                           | 16.5                                   |
| 398         | 354                     | 695                  | 135,229                        | 10.43                           | 12.4                                   |
| 401         | 12                      | 83                   | 22,866                         | 13.83                           | 12.4                                   |
| 403         | 30                      | 167                  | 108,236                        | 11.23                           | 18.8                                   |
| 408         | 176                     | 294                  | 43,479                         | 10.96                           | 13.6                                   |
| 417         | 157                     | 612                  | 63,111                         | 6.86                            | 19.7                                   |
| 420         | 241                     | 396                  | 99,950                         | 10.02                           | 9.2                                    |
| 424         | 258                     | 398                  | 101,169                        | 6.60                            | 20.0                                   |
| 425         | 540                     | 1,019                | 217,376                        | 8.41                            | 22.6                                   |
| 426         | 252                     | 447                  | 101,046                        | 11.01                           | 18.9                                   |
| 428         | 134                     | 276                  | 58,588                         | 11.67                           | 16.2                                   |
| 429         | 203                     | 504                  | 107,160                        | 7.92                            | 21.0                                   |
| 431         | 127                     | 237                  | 39,470                         | 8.00                            | 25.1                                   |
| 434         | 177                     | 226                  | 58,097                         | 12.82                           | 18.0                                   |
| 439         | 206                     | 291                  | 72,550                         | 8.17                            | 13.0                                   |
| 443         | 150                     | 246                  | 65,960                         | 9.08                            | 17.7                                   |
| 444         | ---                     | 96                   | 62,402                         | -----                           | 22.0                                   |
| 448         | 85                      | 142                  | 45,214                         | 13.36                           | 30.5                                   |
| 449         | 190                     | 294                  | 101,606                        | 12.36                           | 14.2                                   |
| 450         | 93                      | 357                  | 139,500                        | 19.95                           | 10.3                                   |
| 455         | 72                      | 147                  | 22,385                         | 9.69                            | 20.6                                   |

Factors from REAL ESTATE Accounts, 1965  
 38 farms  
 - continued -

| Farm number                        | Acres cropland<br><u>acres</u> | Total acres<br><u>acres</u> | Value land and buildings<br><u>\$</u> | Cost of cropland per acre<br><u>\$</u> | Building cost in percent of value<br><u>%</u> |
|------------------------------------|--------------------------------|-----------------------------|---------------------------------------|--|---|
| <u>Annual averages, all farms:</u> |                                |                             |                                       |  |   |
| 1965                               | 223                            | 412                         | 105,838                               | 11.77                                  | 17.0  |
| 1964                               | 206                            | 384                         | 97,460                                | 10.56                                  | 16.6  |
| 1963                               | 200                            | 372                         | 84,747                                | 9.75                                   | 16.9  |
| 1962                               | 189                            | 360                         | 78,104                                | 9.19                                   | 16.3  |
| 1961                               | 180                            | 348                         | 72,355                                | 8.54                                   | 15.3  |

REAL ESTATE on Cost Account Farms, 1965  
 38 farms

Average per farm:

|  |           |
|--|-----------|
| Acres of cropland.....                 | 223       |
| Total acres.....                       | 412       |
| Value of land and buildings.....       | \$105,838 |
| Value of cropland per acre.....        | \$112     |
| Cropland cost per acre.....            | \$11.77   |
| Building cost in percent of value..... | 17.0      |



Factors from 42 LABOR Accounts, 1965  
(Arranged by man equivalent)

| Farm number | No. of men | Total hours per farm | Farm operator |              |                    | Average cost per month for regular hired man |                |           | Cost per hour for help | Average cost per hour for all labor | Average cost per man |
|-------------|------------|----------------------|---------------|--------------|--------------------|--|----------------|-----------|------------------------|-------------------------------------|----------------------|
|             |            |                      | Hours per man | Wage per mo. | Privileges per mo. | Wage and privileges                          | Wage and board | Wage only |                        |                                     |                      |
|             | men        | hours                | hours         | \$           | \$                 | \$   | \$             | \$        | \$                     | \$                                  |                      |
| 174         | 26.3       | 69,401               | 2,639         | 869          | ---                | ---  | ---            | 504       | 1.20                   | 1.76                                | 4,638                |
| 170         | 23.6       | 64,396               | 2,729         | 385          | 100                | 565  | ---            | 442       | 1.55                   | 1.81                                | 4,942                |
| 221         | 20.7       | 58,200               | 2,812         | 1,293        | 42                 | 578  | ---            | 590       | 1.30                   | 2.28                                | 6,404                |
| 376         | 16.9       | 44,110               | 2,610         | 500          | 80                 | 333  | ---            | 426       | 1.46                   | 1.65                                | 4,312                |
| 315         | 16.8       | 46,906               | 2,792         | 603          | 126                | 813  | ---            | 550       | 1.62                   | 1.87                                | 5,226                |
| 425         | 11.8       | 30,893               | 2,618         | 659          | 78                 | 484  | 442            | 375       | 1.29                   | 1.87                                | 4,886                |
| 424         | 10.2       | 30,391               | 2,980         | 417          | 88                 | 370  | ---            | 206       | 1.23                   | 1.46                                | 4,352                |
| 440         | 9.0        | 24,630               | 2,737         | 500          | 75                 | ---  | ---            | 277       | 1.41                   | 1.54                                | 4,201                |
| 375         | 7.7        | 21,283               | 2,764         | 1,250        | 117                | 480  | ---            | 301       | 1.17                   | 2.05                                | 5,671                |
| 386         | 7.0        | 21,064               | 3,009         | 562          | 130                | 433  | ---            | 319       | 1.42                   | 1.95                                | 5,861                |
| 316         | 6.6        | 16,022               | 2,428         | 311          | 77                 | 394  | ---            | 265       | 1.26                   | 1.70                                | 4,138                |
| 403         | 6.6        | 13,617               | 2,063         | 708          | 103                | 292  | ---            | 228       | 1.61                   | 2.23                                | 4,603                |
| 398         | 6.1        | 19,192               | 3,146         | 500          | 124                | 404  | ---            | ---       | 2.02                   | 1.69                                | 5,320                |
| 331         | 5.8        | 16,625               | 2,866         | 417          | 98                 | 435  | 230            | ---       | 1.33                   | 1.47                                | 4,210                |
| 417         | 5.8        | 16,404               | 2,828         | 344          | 91                 | ---  | ---            | ---       | 1.19                   | 1.29                                | 3,643                |
| 426         | 5.8        | 18,334               | 3,161         | 452          | 60                 | 476  | ---            | ---       | 1.28                   | 1.52                                | 4,798                |
| 391         | 5.7        | 15,686               | 2,752         | 667          | 113                | 525  | ---            | ---       | 1.26                   | 2.18                                | 6,009                |
| 384         | 5.5        | 11,941               | 2,171         | 292          | 75                 | ---  | ---            | ---       | 1.13                   | 1.52                                | 3,303                |
| 200         | 4.4        | 13,415               | 3,049         | 417          | 101                | 363  | ---            | ---       | 1.34                   | 1.47                                | 4,469                |
| 444         | 4.0        | 9,865                | 2,466         | 473          | 113                | ---  | ---            | ---       | 1.23                   | 1.76                                | 4,341                |
| 449         | 3.9        | 14,216               | 3,645         | 542          | 103                | 408  | ---            | ---       | 1.13                   | 1.33                                | 4,852                |
| 450         | 3.9        | 9,935                | 2,547         | 500          | 194                | 443  | 450            | 159       | 1.61                   | 2.16                                | 5,491                |
| 448         | 3.7        | 9,363                | 2,531         | 417          | 95                 | 344  | ---            | ---       | 1.11                   | 1.68                                | 4,256                |
| 382         | 3.6        | 9,256                | 2,571         | 650          | 150                | ---  | 303            | ---       | 1.25                   | 2.21                                | 5,688                |
| 429         | 3.6        | 10,362               | 2,878         | 417          | 129                | 429  | ---            | ---       | 1.47                   | 1.78                                | 5,130                |
| 439         | 3.5        | 7,985                | 2,281         | 521          | 65                 | 403  | 392            | 330       | 1.32                   | 2.26                                | 5,161                |
| 324         | 3.4        | 8,529                | 2,509         | 250          | 97                 | 408  | 300            | ---       | ---                    | 1.66                                | 4,156                |
| 428         | 3.4        | 10,611               | 3,121         | 350          | 20                 | 350  | ---            | ---       | 0.76                   | 1.42                                | 4,428                |
| 443         | 3.4        | 9,338                | 2,746         | 600          | 94                 | ---  | ---            | ---       | 1.46                   | 2.06                                | 5,669                |
| 438         | 3.1        | 8,697                | 2,805         | 500          | 96                 | 417  | ---            | ---       | 1.12                   | 1.89                                | 5,305                |
| 267         | 3.0        | 4,220                | 1,407         | 300          | 100                | 401  | ---            | 476       | 2.90                   | 3.91                                | 5,505                |
| 383         | 3.0        | 7,197                | 2,399         | 491          | 150                | 436  | ---            | ---       | 1.82                   | 2.47                                | 5,929                |
| 188         | 2.9        | 9,012                | 3,108         | 334          | 74                 | 335  | ---            | ---       | 1.25                   | 1.39                                | 4,333                |
| 281         | 2.9        | 7,789                | 2,686         | 368          | 75                 | ---  | 324            | ---       | 1.11                   | 1.62                                | 4,339                |
| 309         | 2.9        | 8,569                | 2,955         | 417          | 92                 | 409  | ---            | ---       | 1.22                   | 1.65                                | 4,870                |
| 420         | 2.9        | 7,227                | 2,492         | 500          | 87                 | 359  | ---            | 417       | 1.02                   | 2.15                                | 5,365                |
| 431         | 2.5        | 7,260                | 2,904         | 500          | 125                | 354  | ---            | ---       | 1.13                   | 1.78                                | 5,178                |
| 401         | 2.0        | 4,684                | 2,342         | 333          | 101                | ---  | ---            | ---       | 1.34                   | 1.95                                | 4,560                |
| 434         | 1.9        | 4,023                | 2,117         | 434          | 106                | ---  | ---            | 374       | 1.22                   | 2.55                                | 5,403                |
| 455         | 1.5        | 3,583                | 2,389         | 433          | 93                 | ---  | ---            | ---       | 0.61                   | 2.05                                | 4,885                |
| 408         | 1.4        | 2,029                | 1,449         | 333          | 85                 | ---  | ---            | ---       | 0.72                   | 2.86                                | 4,141                |
| 430         | 1.2        | 3,182                | 2,652         | 339          | 54                 | ---  | ---            | ---       | 1.13                   | 1.73                                | 4,592                |

Factors from 42 LABOR Accounts, 1965  
(Arranged by man equivalent)

| Farm number | No. of men | Total hours per farm | Farm operator |              |                    |  |                |           | Cost per hour for help | Average cost per hour for all labor | Average cost per man |
|-------------|------------|----------------------|---------------|--------------|--------------------|--|----------------|-----------|------------------------|-------------------------------------|----------------------|
|             |            |                      | Hours per man | Wage per mo. | Privileges per mo. | Average cost per month for regular hired man | Wage and board | Wage only |                        |                                     |                      |
|             | men        | hours                | hours         | \$           | \$                 | \$   | \$             | \$        | \$                     | \$                                  | \$                   |

Averages for 1965, by thirds according to number of men, weighted by farms:

|        |      |        |       |     |     |     |     |     |      |      |       |
|--------|------|--------|-------|-----|-----|-----|-----|-----|------|------|-------|
| High   | 12.5 | 34,052 | 2,728 | 641 | 88  | 465 | 336 | 374 | 1.42 | 1.81 | 4,912 |
| Medium | 4.3  | 11,850 | 2,750 | 450 | 100 | 415 | 361 | 244 | 1.24 | 1.73 | 4,695 |
| Low    | 2.5  | 6,201  | 2,461 | 420 | 95  | 387 | 324 | 422 | 1.29 | 2.15 | 5,005 |

Annual averages, all farms, weighted by number of men:

|      |     |        |       |     |    |     |     |     |      |      |       |
|------|-----|--------|-------|-----|----|-----|-----|-----|------|------|-------|
| 1965 | 6.4 | 17,368 | 2,704 | 503 | 95 | 431 | 338 | 416 | 1.36 | 1.82 | 4,920 |
| 1964 | 6.2 | 16,959 | 2,719 | 468 | 88 | 402 | 288 | 430 | 1.29 | 1.72 | 4,669 |
| 1963 | 6.0 | 16,261 | 2,693 | 466 | 86 | 400 | 303 | 381 | 1.23 | 1.69 | 4,553 |
| 1962 | 5.9 | 16,013 | 2,704 | 452 | 86 | 395 | 258 | 369 | 1.18 | 1.63 | 4,414 |
| 1961 | 6.2 | 16,711 | 2,703 | 437 | 86 | 378 | 282 | 348 | 1.23 | 1.60 | 4,333 |

LABOR FORCE on Cost Account Farms, 1965

|                              | Large farms | Middle-sized farms | Small farms | All farms   |
|------------------------------|-------------|--------------------|-------------|-------------|
| Farms                        | 14          | 14                 | 14          | 42          |
| Man equivalent               |             |                    |             |             |
| Range                        | 5.8 to 26.3 | 3.4 to 5.8         | 1.2 to 3.4  | 1.2 to 26.3 |
| Average                      | 12.5        | 4.3                | 2.5         | 6.4         |
| Months of work performed by: |             |                    |             |             |
| Men hired by month or year:  |             |                    |             |             |
| With privileges              | 21          | 10                 | 6           | 12          |
| With board                   | 1           | 2                  | 2           | 2           |
| With wage only               | 23          | 1                  | 2           | 9           |
| Men hired by day or hour     | 84          | 20                 | 6           | 37          |
| Operator                     | 12          | 12                 | 12          | 12          |
| Other unpaid                 | 9           | 6                  | 2           | 5           |
| Total months                 | 150         | 51                 | 30          | 77          |

COST OF LABOR, 1965  
42 farms

---

|   | Dollars per month |
|---|-------------------|
| Hired by month or year:   |                   |
| Men with privileges:  |                   |
| Wage.....   | 321               |
| Value milk, house, etc.....   | 75                |
| OASI tax and compensation insurance.....  | 35                |
| Total.....  | 431               |
| (High third, \$524; low third \$349)  |                   |
| Men boarding with farmer:   |                   |
| Wage.....   | 235               |
| Value of board.....   | 79                |
| OASI tax, etc.....  | 24                |
| Total.....  | 338               |
| (High third, \$446; low third, \$265)   |                   |
| Men living off farm:  |                   |
| Cash wage.....  | 368               |
| OASI tax, etc.....  | 48                |
| Total.....  | 416               |
| (High third, \$498; low third, \$239)   |                   |
| Hired by day or hour:   |                   |
| Average of \$1.36 per hour, or \$319 per month (high third, \$1.64 or \$384; low third, \$1.04 or \$243)  |                   |
| Farm operator:  |                   |
| His estimate of what he could get as superintendent of a similar farm, \$503 per month in cash and \$95 in privileges, or \$598 (high third, \$816; low third, \$422) |                   |
| Members of family other than operator:  |                   |
| Average value, \$569 (high third, \$799; low third, \$251)  |                   |
| Average cost of all types of farm labor:  |                   |
| Average of \$1.82 per hour or \$410 per month (high third, \$470; low third, \$346)   |                   |

---

EQUIPMENT, 1965  
\$993,774 investment on 41 farms

---

| Average per farm:                     | Dollars |
|---------------------------------------|---------|
| Cash purchases and repairs.....       | 9,505   |
| Fuel, oil and grease.....             | 334     |
| Other costs*.....                     | 3,795   |
| Total.....                            | 13,634  |
| Sales and net inventory increase..... | 3,932   |
| Net annual cost.....                  | 9,702   |

---

|   |         |
|---|---------|
| Farm capital.....                               | 180,566 |
| Investment in equipment other than power**..... | 24,238  |
| Investment in power**.....                      | 10,540  |

---

| Proportion of farm capital that is:             | Percent |
|---|---------|
| Equipment.....                                  | 13      |
| Equipment and power.....                        | 19      |
| Cost of equipment in percent of investment..... | 40      |

---

|                                    | Dollars |
|------------------------------------|---------|
| Equipment investment per acre..... | 71      |
| Equipment cost per acre.....       | 28      |

---

\*Interest, insurance, use of buildings, farm labor, etc.  
\*\*Trucks, tractors and farm share of auto

Factors from 41 EQUIPMENT Accounts, 1965  
(Arranged by equipment investment)

| Farm number | Equipment other than power* equipment |                                   |                                     | Invest-ment per crop**<br>acre | Cost per crop**<br>acre | Total invest-ment for equipment and power<br>\$ | Proportion of farm capital that is: |                        |                             |                  |
|-------------|---------------------------------------|-----------------------------------|-------------------------------------|--------------------------------|-------------------------|---|-------------------------------------|------------------------|-----------------------------|------------------|
|             | Invest-ment<br>\$                     | Net annual invest-ment cost<br>\$ | Cost in percent of invest-ment<br>% |                                |                         |   | Equip.<br>%                         | Power* and equip.<br>% | Custom work Spent for<br>\$ | Rec'd from<br>\$ |
| 221         | 147,516                               | 77,504                            | 53                                  | 49                             | 26                      | 198,991   | 25                                  | 34                     | 1,625                       | 3,472            |
| 170         | 71,537                                | 31,244                            | 44                                  | 78                             | 34                      | 105,062   | 12                                  | 18                     | --                          | 1,914            |
| 386         | 48,514                                | 15,437                            | 32                                  | 62                             | 20                      | 68,200  | 15                                  | 21                     | 2,332                       | --               |
| 315         | 46,868                                | 16,780                            | 36                                  | 61                             | 22                      | 79,493  | 13                                  | 21                     | 381                         | 512              |
| 424         | 45,460                                | 12,610                            | 28                                  | 164                            | 45                      | 54,725  | 18                                  | 22                     | 454                         | --               |
| 425         | 43,381                                | 25,415                            | 59                                  | 63                             | 37                      | 62,886  | 14                                  | 21                     | 1,230                       | 851              |
| 398         | 40,682                                | 11,943                            | 29                                  | 105                            | 31                      | 54,607  | 14                                  | 19                     | --                          | 880              |
| 174         | 39,816                                | 20,871                            | 52                                  | 127                            | 67                      | 57,096  | 12                                  | 17                     | 1,597                       | --               |
| 375         | 32,515                                | 10,713                            | 33                                  | 161                            | 53                      | 52,165  | 10                                  | 17                     | --                          | --               |
| 382         | 30,031                                | 11,887                            | 40                                  | 67                             | 26                      | 38,549  | 13                                  | 17                     | --                          | --               |
| 391         | 29,868                                | 9,955                             | 33                                  | 89                             | 30                      | 37,355  | 12                                  | 15                     | 389                         | 159              |
| 429         | 24,585                                | 7,124                             | 29                                  | 121                            | 35                      | 33,597  | 12                                  | 17                     | --                          | --               |
| 420         | 23,883                                | 6,278                             | 26                                  | 99                             | 26                      | 29,908  | 12                                  | 15                     | --                          | --               |
| 324         | 23,750                                | 5,425                             | 23                                  | 102                            | 23                      | 30,650  | 18                                  | 23                     | --                          | 30               |
| 376         | 23,612                                | 9,837                             | 42                                  | 55                             | 23                      | 43,485  | 11                                  | 20                     | 570                         | 4,126            |
| 439         | 23,348                                | 7,172                             | 31                                  | 86                             | 26                      | 33,473  | 18                                  | 26                     | --                          | --               |
| 417         | 21,480                                | 6,508                             | 30                                  | 112                            | 34                      | 28,175  | 19                                  | 25                     | 20                          | --               |
| 440         | 17,782                                | 8,164                             | 46                                  | 119                            | 55                      | 26,415  | 8                                   | 12                     | 20                          | --               |
| 449         | 17,131                                | 10,345                            | 60                                  | 90                             | 54                      | 20,143  | 10                                  | 11                     | 437                         | --               |
| 428         | 17,108                                | 6,903                             | 40                                  | 52                             | 21                      | 23,675  | 12                                  | 17                     | 25                          | --               |
| 316         | 16,764                                | 6,192                             | 37                                  | 80                             | 30                      | 24,628  | 14                                  | 21                     | 266                         | 8                |
| 450         | 15,399                                | 5,518                             | 36                                  | 88                             | 32                      | 22,449  | 7                                   | 11                     | --                          | --               |
| 267         | 14,775                                | 4,482                             | 30                                  | 62                             | 19                      | 26,192  | 16                                  | 29                     | 4,633                       | --               |
| 331         | 14,674                                | 5,248                             | 36                                  | 63                             | 23                      | 23,392  | 13                                  | 20                     | --                          | --               |
| 200         | 14,671                                | 5,048                             | 34                                  | 64                             | 22                      | 21,049  | 13                                  | 18                     | 961                         | --               |
| 426         | 14,319                                | 8,847                             | 62                                  | 41                             | 26                      | 17,930  | 9                                   | 11                     | 64                          | --               |
| 438         | 13,830                                | 4,864                             | 35                                  | 32                             | 11                      | 22,730  | 26                                  | 42                     | 1,032                       | 302              |
| 434         | 13,821                                | 5,476                             | 40                                  | 79                             | 31                      | 17,821  | 12                                  | 15                     | 280                         | 190              |
| 309         | 13,305                                | 4,914                             | 37                                  | 74                             | 27                      | 18,230  | 15                                  | 21                     | --                          | --               |
| 431         | 13,252                                | 5,086                             | 38                                  | 63                             | 24                      | 18,227  | 14                                  | 19                     | 240                         | 50               |
| 448         | 12,042                                | 3,499                             | 29                                  | 81                             | 23                      | 18,155  | 14                                  | 22                     | 867                         | 74               |
| 188         | 10,622                                | 4,653                             | 44                                  | 61                             | 27                      | 20,447  | 9                                   | 18                     | --                          | 80               |
| 455         | 10,578                                | 2,189                             | 21                                  | 147                            | 30                      | 13,660  | 20                                  | 26                     | 75                          | --               |
| 384         | 10,568                                | 3,003                             | 28                                  | 153                            | 43                      | 21,615  | 10                                  | 21                     | --                          | --               |
| 281         | 9,847                                 | 2,800                             | 28                                  | 54                             | 15                      | 12,634  | 12                                  | 15                     | 703                         | --               |
| 403         | 9,344                                 | 3,394                             | 36                                  | 81                             | 29                      | 18,704  | 7                                   | 14                     | 63                          | --               |
| 430         | 6,546                                 | 3,111                             | 48                                  | 57                             | 27                      | 12,123  | 41                                  | 75                     | 652                         | 2,053            |
| 444         | 3,323                                 | 1,884                             | 57                                  | --                             | --                      | 4,703   | 4                                   | 6                      | --                          | --               |
| 383         | 2,644                                 | 3,153                             | 119                                 | 23                             | 28                      | 4,894   | 4                                   | 8                      | --                          | --               |
| 408         | 2,513                                 | 1,357                             | 54                                  | 13                             | 7                       | 4,338   | 3                                   | 5                      | 1,951                       | 578              |
| 401         | 2,070                                 | 966                               | 47                                  | 28                             | 13                      | 3,320   | 6                                   | 9                      | --                          | --               |

Factors from 41 EQUIPMENT Accounts, 1965  
 - continued -

| Farm number | Equipment other than power* equipment |                 |                               |                            | Total investment for equipment and power | Proportion of farm capital that is: |        | Custom work Spent for | Rec'd from |                   |
|-------------|---------------------------------------|-----------------|-------------------------------|----------------------------|--|-------------------------------------|--------|-----------------------|------------|-------------------|
|             | Investment                            | Net annual cost | Cost in percent of investment | Investment per acre crop** |  | Cost per acre crop**                | Equip. |                       |            | Power* and equip. |
|             | \$                                    | \$              | %                             | \$                         | \$                                       | \$                                  | %      | %                     | \$         | \$                |

Averages for 1965, by thirds according to investment in equip., weighted by farms:

|        |        |        |    |    |    |        |    |    |     |     |
|--------|--------|--------|----|----|----|--------|----|----|-----|-----|
| High   | 46,315 | 18,799 | 37 | 96 | 34 | 64,520 | 14 | 20 | 572 | 558 |
| Medium | 17,299 | 6,856  | 40 | 73 | 29 | 25,672 | 14 | 20 | 618 | 341 |
| Low    | 8,605  | 3,249  | 45 | 65 | 23 | 13,491 | 12 | 20 | 345 | 216 |

Annual averages, based on totals for all farms:

|      |        |       |    |    |    |        |    |    |     |     |
|------|--------|-------|----|----|----|--------|----|----|-----|-----|
| 1965 | 24,238 | 9,702 | 40 | 71 | 28 | 34,778 | 13 | 19 | 509 | 373 |
| 1964 | 20,703 | 7,887 | 38 | 62 | 24 | 29,650 | 13 | 18 | 558 | 382 |
| 1963 | 18,266 | 7,145 | 39 | 57 | 22 | 25,678 | 13 | 18 | 730 | 261 |
| 1962 | 16,787 | 6,067 | 36 | 59 | 21 | 23,623 | 13 | 18 | 759 | 187 |
| 1961 | 16,141 | 6,380 | 40 | 55 | 22 | 23,095 | 13 | 18 | 660 | 302 |

\*Trucks, tractors and farm-share of auto  
 \*\*Includes cropland, orchard and vineyard

Factors from 99 TRACTOR Accounts, 1965  
(Arranged by hours of use)

| Farm number   | Average value | Annual cost per tractor       |      |           |            | Gallons of fuel per hour | Hours of use per tractor | Average cost per hour of use |
|---|---------------|-------------------------------|------|-----------|------------|--------------------------|--------------------------|------------------------------|
|   |               | Depreciation and cash repairs | Fuel | All other | Total cost |                          |                          |                              |
|   | \$            | \$                            | \$   | \$        | \$         | gallons                  | hours                    | \$                           |
| <u>One-plow tractors, 8 tractors in 4 accounts:</u>   |               |                               |      |           |            |                          |                          |                              |
| 438   | 350           | 189                           | 83   | 55        | 327        | 1.0                      | 471                      | 0.69                         |
| 324   | 1,900         | 200                           | 34   | 161       | 395        | 0.5                      | 410                      | 0.96                         |
| 174   | 283           | 133                           | 54   | 55        | 242        | 1.3                      | 225                      | 1.08                         |
| 403   | 1,602         | 177                           | 4    | 119       | 300        | 0.5                      | 85                       | 3.53                         |
| <u>Two-plow tractors, 57 tractors in 36 accounts:</u> |               |                               |      |           |            |                          |                          |                              |
| 425   | 1,133         | 407                           | 133  | 332       | 872        | 1.0                      | 818                      | 1.07                         |
| 376   | 1,750         | 332                           | 151  | 347       | 830        | 1.8                      | 661                      | 1.26                         |
| 403   | 1,250         | 391                           | 26   | 90        | 507        | 0.5                      | 613                      | 0.83                         |
| 449   | 400           | 224                           | 91   | 74        | 389        | 1.1                      | 586                      | 0.66                         |
| 376   | 550           | 145                           | 54   | 129       | 328        | 0.8                      | 554                      | 0.59                         |
| 200   | 262           | 224                           | 81   | 205       | 510        | 1.2                      | 502                      | 1.02                         |
| 429   | 700           | 233                           | 127  | 146       | 506        | 1.5                      | 488                      | 1.04                         |
| 221   | 400           | 185                           | 118  | 121       | 424        | 1.5                      | 463                      | 0.92                         |
| 281   | 688           | 118                           | 132  | 95        | 345        | 1.6                      | 449                      | 0.77                         |
| 376   | 900           | 406                           | 57   | 230       | 693        | 1.1                      | 424                      | 1.63                         |
| 376   | 1,562         | 616                           | 85   | 409       | 1,110      | 1.6                      | 423                      | 2.62                         |
| 401   | 400           | 64                            | 54   | 64        | 182        | 0.6                      | 398                      | 0.46                         |
| 403   | 2,411         | 227                           | 31   | 120       | 378        | 1.0                      | 396                      | 0.95                         |
| 384   | 1,650         | 115                           | 235  | 216       | 566        | 2.0                      | 392                      | 1.44                         |
| 386   | 567           | 22                            | 107  | 79        | 208        | 1.6                      | 377                      | 0.55                         |
| 434   | 500           | 245                           | 57   | 61        | 363        | 1.0                      | 365                      | 0.99                         |
| 449   | 200           | 24                            | 50   | 55        | 129        | 1.1                      | 319                      | 0.40                         |
| 455   | 488           | 207                           | 77   | 164       | 448        | 1.5                      | 301                      | 1.49                         |
| 434   | 200           | 220                           | 47   | 99        | 366        | 1.1                      | 284                      | 1.29                         |
| 174   | 1,713         | 302                           | 120  | 100       | 522        | 2.4                      | 283                      | 1.84                         |
| 383   | 2,250         | 310                           | 66   | 198       | 574        | 1.5                      | 282                      | 2.04                         |
| 424   | 579           | 173                           | 48   | 101       | 322        | 1.2                      | 255                      | 1.26                         |
| 316   | 165           | 41                            | 56   | 38        | 135        | 1.3                      | 246                      | 0.55                         |
| 331   | 275           | 55                            | 71   | 57        | 183        | 1.7                      | 238                      | 0.77                         |
| 391   | 425           | 181                           | 46   | 56        | 283        | 1.5                      | 235                      | 1.20                         |
| 267   | 525           | 99                            | 61   | 102       | 262        | 1.4                      | 233                      | 1.12                         |
| 443   | 386           | 88                            | 96   | 56        | 240        | 2.4                      | 213                      | 1.13                         |
| 420   | 325           | 59                            | 55   | 46        | 160        | 3.1                      | 162                      | 0.99                         |
| 408   | 225           | 53                            | 42   | 38        | 133        | 1.4                      | 139                      | 0.96                         |
| 448   | 1,875         | 291                           | 41   | 140       | 472        | 2.3                      | 134                      | 3.52                         |
| 428   | 128           | 104                           | 38   | 115       | 257        | 1.8                      | 132                      | 1.95                         |
| 417   | 380           | 86                            | 51   | 109       | 246        | 2.7                      | 128                      | 1.92                         |
| 439   | 425           | 113                           | 37   | 96        | 246        | 1.7                      | 116                      | 2.12                         |
| 417   | 200           | 307                           | 29   | 141       | 477        | 1.8                      | 111                      | 4.30                         |
| 430   | --            | 32                            | 17   | 30        | 79         | 1.6                      | 61                       | 1.30                         |
| 448   | 300           | 2                             | 9    | 21        | 32         | 2.4                      | 29                       | 1.10                         |

Factors from 99 TRACTOR Accounts, 1965  
(Arranged by hours of use)

| Farm number   | Average value | Annual cost per tractor       |      |           |            | Gallons of fuel per hour | Hours of use per tractor | Average cost per hour of use |
|---|---------------|-------------------------------|------|-----------|------------|--------------------------|--------------------------|------------------------------|
|   |               | Depreciation and cash repairs | Fuel | All other | Total cost |                          |                          |                              |
|   | \$            | \$                            | \$   | \$        | \$         | gallons                  | hours                    | \$                           |
| <u>Three-plow tractors, 44 tractors in 34 accounts:</u> |               |                               |      |           |            |                          |                          |                              |
| 449   | 1,600         | 645                           | 427  | 181       | 1,253      | 2.2                      | 1,362                    | 0.92                         |
| 376   | 2,648         | 445                           | 179  | 379       | 1,003      | 1.6                      | 892                      | 1.12                         |
| 331   | 2,750         | 822                           | 196  | 342       | 1,360      | 1.5                      | 840                      | 1.62                         |
| 398   | 1,000         | 137                           | 333  | 177       | 647        | 2.5                      | 729                      | 0.89                         |
| 376   | 550           | 167                           | 125  | 131       | 423        | 1.4                      | 700                      | 0.60                         |
| 398   | 1,300         | 415                           | 302  | 187       | 904        | 2.5                      | 665                      | 1.36                         |
| 398   | 2,900         | 277                           | 272  | 297       | 846        | 2.5                      | 595                      | 1.42                         |
| 428   | 1,704         | 508                           | 165  | 189       | 862        | 1.8                      | 582                      | 1.48                         |
| 200   | 525           | 298                           | 79   | 161       | 538        | 1.0                      | 568                      | 0.95                         |
| 391   | 1,150         | 491                           | 118  | 280       | 889        | 1.6                      | 562                      | 1.58                         |
| 449   | 700           | 418                           | 128  | 125       | 671        | 1.7                      | 544                      | 1.23                         |
| 281   | 750           | 645                           | 190  | 133       | 968        | 2.0                      | 531                      | 1.82                         |
| 221   | 1,461         | 642                           | 239  | 279       | 1,160      | 2.7                      | 527                      | 2.20                         |
| 439   | 1,950         | 302                           | 169  | 272       | 743        | 1.7                      | 526                      | 1.41                         |
| 331   | 1,600         | 247                           | 163  | 173       | 583        | 1.7                      | 523                      | 1.11                         |
| 438   | 1,150         | 159                           | 65   | 168       | 392        | 0.8                      | 507                      | 0.77                         |
| 386   | 2,800         | 50                            | 221  | 259       | 530        | 2.7                      | 460                      | 1.15                         |
| 439   | 1,200         | 66                            | 123  | 125       | 314        | 1.5                      | 460                      | 0.68                         |
| 331   | 1,400         | 599                           | 141  | 274       | 1,014      | 1.7                      | 456                      | 2.22                         |
| 391   | 1,050         | 189                           | 156  | 263       | 608        | 2.8                      | 436                      | 1.39                         |
| 448   | 400           | 385                           | 66   | 71        | 522        | 1.2                      | 429                      | 1.22                         |
| 430   | 825           | 378                           | 94   | 163       | 635        | 1.3                      | 405                      | 1.57                         |
| 448   | 3,992         | 596                           | 91   | 248       | 935        | 1.8                      | 386                      | 2.42                         |
| 324   | 750           | 314                           | 90   | 104       | 508        | 1.5                      | 366                      | 1.39                         |
| 267   | 3,800         | 419                           | 142  | 288       | 849        | 2.1                      | 364                      | 2.33                         |
| 331   | 1,700         | 249                           | 113  | 139       | 501        | 1.7                      | 364                      | 1.38                         |
| 424   | 961           | 422                           | 58   | 114       | 594        | 1.1                      | 355                      | 1.67                         |
| 417   | 1,215         | 414                           | 64   | 234       | 712        | 1.1                      | 349                      | 2.04                         |
| 391   | 750           | 269                           | 102  | 115       | 486        | 2.4                      | 331                      | 1.47                         |
| 417   | 850           | 529                           | 159  | 164       | 852        | 3.3                      | 331                      | 2.57                         |
| 429   | 3,250         | 733                           | 119  | 296       | 1,148      | 2.5                      | 277                      | 4.14                         |
| 383   | --            | 10                            | 50   | 21        | 81         | 1.4                      | 183                      | 0.44                         |
| 420   | 1,900         | 254                           | 59   | 137       | 450        | 2.5                      | 160                      | 2.81                         |
| 408   | 900           | 348                           | 56   | 71        | 475        | 2.5                      | 153                      | 3.10                         |



Factors from 99 TRACTOR Accounts, 1965  
(Arranged by hours of use)

| Farm number | Average value | Annual cost per tractor       |      |           |            | Gallons of fuel per hour | Hours of use per tractor | Average cost per hour of use |
|-------------|---------------|-------------------------------|------|-----------|------------|--------------------------|--------------------------|------------------------------|
|             |               | Depreciation and cash repairs | Fuel | All other | Total cost |                          |                          |                              |
|             | \$            | \$                            | \$   | \$        | \$         | gallons                  | hours                    | \$                           |

Four- to five-plow tractors, 24 tractors in 17 accounts:

|     |       |       |     |     |       |     |       |      |
|-----|-------|-------|-----|-----|-------|-----|-------|------|
| 429 | 2,750 | 755   | 360 | 307 | 1,422 | 1.7 | 1,260 | 1.13 |
| 386 | 5,483 | 2,459 | 446 | 540 | 3,445 | 2.7 | 1,012 | 3.40 |
| 324 | 2,250 | 174   | 221 | 202 | 597   | 1.6 | 877   | 0.68 |
| 221 | 3,640 | 601   | 471 | 396 | 1,468 | 3.8 | 750   | 1.96 |
| 200 | 1,650 | 848   | 109 | 279 | 1,236 | 1.3 | 586   | 2.11 |
| 425 | 4,375 | 967   | 335 | 508 | 1,810 | 3.5 | 582   | 3.11 |
| 420 | 3,000 | 575   | 207 | 215 | 997   | 3.5 | 515   | 1.94 |
| 424 | 5,050 | 742   | 121 | 394 | 1,257 | 1.6 | 506   | 2.48 |
| 434 | 4,454 | 937   | 203 | 370 | 1,510 | 2.7 | 481   | 3.14 |
| 398 | 4,900 | 485   | 172 | 387 | 1,044 | 2.4 | 469   | 2.23 |
| 391 | 4,250 | 758   | 184 | 489 | 1,431 | 2.4 | 449   | 3.19 |
| 430 | 2,678 | 338   | 90  | 231 | 659   | 1.2 | 385   | 1.71 |
| 267 | 1,900 | 184   | 187 | 237 | 608   | 2.8 | 367   | 1.66 |
| 174 | 4,750 | 518   | 251 | 387 | 1,156 | 4.1 | 345   | 3.35 |
| 316 | 4,375 | 1,024 | 113 | 440 | 1,577 | 2.3 | 316   | 4.99 |
| 443 | 2,650 | 307   | 99  | 236 | 642   | 2.7 | 263   | 2.44 |
| 439 | 4,300 | 655   | 50  | 329 | 1,034 | 2.1 | 150   | 6.89 |

Combinations, 43 tractors in 8 accounts:

|     |       |     |     |     |       |     |     |      |
|-----|-------|-----|-----|-----|-------|-----|-----|------|
| 431 | 1,300 | 527 | 137 | 131 | 795   | 1.5 | 637 | 1.25 |
| 170 | 1,617 | 503 | 155 | 194 | 852   | 1.3 | 625 | 1.36 |
| 315 | 3,017 | 586 | 301 | 335 | 1,222 | 3.3 | 579 | 2.11 |
| 382 | 1,656 | 32  | 126 | 148 | 306   | 1.9 | 512 | 0.60 |
| 315 | 432   | 203 | 64  | 102 | 369   | 1.1 | 385 | 0.96 |
| 440 | 456   | 265 | 74  | 119 | 458   | 1.1 | 375 | 1.22 |
| 375 | 2,483 | 284 | 111 | 192 | 587   | 2.4 | 347 | 1.69 |
| 309 | 1,444 | 319 | 164 | 77  | 560   | 2.6 | 296 | 1.89 |

Averages for 1965, weighted by number of tractors:

|                    |       |     |     |     |       |     |     |      |
|--------------------|-------|-----|-----|-----|-------|-----|-----|------|
| One-plow           | 658   | 154 | 49  | 76  | 279   | 1.1 | 261 | 1.07 |
| Two-plow           | 757   | 182 | 84  | 121 | 387   | 1.5 | 348 | 1.11 |
| Three-plow         | 1,507 | 423 | 160 | 203 | 786   | 2.0 | 504 | 1.56 |
| Four- to five-plow | 3,699 | 764 | 270 | 367 | 1,401 | 2.8 | 595 | 2.36 |

Annual averages, all tractors, weighted by number of tractors:

|      |       |     |     |     |     |     |     |      |
|------|-------|-----|-----|-----|-----|-----|-----|------|
| 1965 | 1,502 | 361 | 139 | 182 | 682 | 1.9 | 452 | 1.51 |
| 1964 | 1,323 | 358 | 139 | 151 | 648 | 1.8 | 485 | 1.34 |
| 1963 | 1,108 | 297 | 145 | 134 | 576 | 1.8 | 482 | 1.19 |
| 1962 | 1,085 | 266 | 141 | 134 | 541 | 1.8 | 471 | 1.15 |
| 1961 | 1,086 | 333 | 138 | 139 | 610 | 1.7 | 473 | 1.29 |

TRACTORS, 1965  
176 tractors on 38 farms

---

|                          | 4 to<br>5-plow* | 3-plow**  | 2-plow*** | 1-plow**** | All*****  |
|--------------------------|-----------------|-----------|-----------|------------|-----------|
|                          | <u>\$</u>       | <u>\$</u> | <u>\$</u> | <u>\$</u>  | <u>\$</u> |
| Average per tractor:     |                 |           |           |            |           |
| Fuel                     | 270             | 160       | 84        | 49         | 139       |
| Oil, grease and greasing | 22              | 19        | 12        | 8          | 16        |
| Farm labor               | 63              | 64        | 37        | 17         | 46        |
| Insurance                | 28              | 9         | 6         | 5          | 10        |
| Depreciation and repairs | 735             | 397       | 170       | 149        | 343       |
| Tires                    | 29              | 26        | 12        | 5          | 18        |
| Interest                 | 232             | 88        | 38        | 39         | 87        |
| Buildings                | 18              | 14        | 22        | 6          | 18        |
| All other                | 4               | 6         | 6         | 1          | 5         |
| Cost for the year        | 1,401           | 786       | 387       | 279        | 682       |

---

|                          |       |      |      |      |      |
|--------------------------|-------|------|------|------|------|
| Hour of work per tractor | 595   | 504  | 348  | 261  | 452  |
| Cost per hour, dollars   | 2.36  | 1.56 | 1.11 | 1.07 | 1.51 |
| Gallons fuel per tractor | 1,664 | 999  | 507  | 281  | 849  |

---

\*24 tractors  
\*\*44 tractors  
\*\*\*57 tractors  
\*\*\*\* 8 tractors  
\*\*\*\*\*176 tractors

Factors from 63 TRUCK Accounts, 1965  
(Arranged by cost per truck)

| Farm number | Average value | Annual cost per truck         |      |           |            | Miles of use per truck | Miles per gallon of gas | Average cost per mile of use |
|-------------|---------------|-------------------------------|------|-----------|------------|------------------------|-------------------------|------------------------------|
|             |               | Depreciation and cash repairs | Fuel | All other | Total cost |                        |                         |                              |
|             | \$            | \$                            | \$   | \$        | \$         | miles                  | miles                   | ¢                            |

Large trucks, 64 trucks in 30 accounts:

|     |       |     |     |     |       |        |     |      |
|-----|-------|-----|-----|-----|-------|--------|-----|------|
| 376 | 3,650 | 738 | 435 | 662 | 1,835 | 12,403 | 7   | 14.8 |
| 221 | 1,527 | 804 | 289 | 445 | 1,538 | 6,423  | 5   | 23.9 |
| 331 | 450   | 563 | 489 | 335 | 1,387 | ---    | --- | ---  |
| 376 | 1,700 | 711 | 268 | 384 | 1,363 | 4,859  | 4   | 28.1 |
| 200 | 2,084 | 823 | 61  | 443 | 1,327 | ---    | --- | ---  |
| 386 | 860   | 752 | 384 | 166 | 1,302 | ---    | --- | ---  |
| 384 | 4,150 | 304 | 190 | 698 | 1,192 | ---    | --- | ---  |
| 315 | 2,125 | 504 | 152 | 418 | 1,074 | ---    | --- | ---  |
| 174 | 660   | 514 | 234 | 315 | 1,063 | ---    | --- | ---  |
| 417 | 600   | 694 | 65  | 290 | 1,049 | ---    | --- | ---  |
| 170 | 794   | 422 | 345 | 276 | 1,043 | ---    | --- | ---  |
| 430 | 491   | 549 | 192 | 290 | 1,031 | 4,295  | 6   | 24.0 |
| 376 | 300   | 474 | 86  | 320 | 880   | 4,434  | 6   | 19.8 |
| 428 | 350   | 465 | 65  | 178 | 708   | ---    | --- | ---  |
| 403 | 750   | 517 | 72  | 93  | 682   | 1,160  | 4   | 58.8 |
| 324 | 325   | 161 | 172 | 213 | 546   | ---    | --- | ---  |
| 267 | 650   | 153 | 87  | 288 | 528   | 2,203  | 8   | 24.0 |
| 425 | 401   | 127 | 114 | 257 | 498   | ---    | --- | ---  |
| 398 | 500   | 118 | 129 | 234 | 481   | ---    | --- | ---  |
| 440 | 500   | 191 | 72  | 169 | 432   | ---    | --- | ---  |
| 383 | ---   | 108 | 95  | 194 | 397   | 2,600  | 7   | 15.3 |
| 424 | 200   | 142 | 62  | 178 | 382   | 3,894  | 10  | 9.8  |
| 417 | 200   | 87  | 29  | 234 | 350   | ---    | --- | ---  |
| 448 | 300   | 127 | 65  | 134 | 326   | 2,430  | 10  | 13.4 |
| 408 | 325   | 118 | 31  | 129 | 278   | ---    | --- | ---  |
| 375 | 592   | 87  | 33  | 110 | 230   | ---    | --- | ---  |
| 316 | 138   | 46  | 25  | 145 | 216   | ---    | --- | ---  |
| 439 | 350   | 100 | 6   | 75  | 181   | ---    | --- | ---  |
| 324 | 50    | 25  | 23  | 110 | 158   | 688    | 5   | 23.0 |
| 450 | 150   | 50  | 5   | 69  | 124   | ---    | --- | ---  |

Small trucks, 54 trucks in 33 accounts:

|     |       |       |     |     |       |        |     |      |
|-----|-------|-------|-----|-----|-------|--------|-----|------|
| 376 | 1,458 | 1,102 | 485 | 398 | 1,985 | 16,974 | 9   | 11.7 |
| 316 | 1,250 | 579   | 333 | 285 | 1,197 | ---    | --- | ---  |
| 376 | 1,150 | 584   | 316 | 248 | 1,148 | 10,875 | 8   | 10.6 |
| 170 | 1,223 | 476   | 474 | 191 | 1,141 | ---    | --- | ---  |
| 398 | 2,050 | 629   | 201 | 255 | 1,085 | ---    | --- | ---  |
| 391 | 1,650 | 502   | 263 | 240 | 1,005 | 10,239 | 10  | 9.8  |
| 429 | 550   | 668   | 99  | 173 | 940   | 4,793  | 11  | 19.6 |
| 221 | 820   | 506   | 217 | 178 | 901   | 7,988  | 10  | 11.3 |
| 426 | 1,699 | 431   | 109 | 245 | 785   | ---    | --- | ---  |
| 267 | 1,350 | 416   | 145 | 221 | 782   | 4,575  | 10  | 17.1 |
| 384 | 1,113 | 300   | 171 | 304 | 775   | ---    | --- | ---  |
| 386 | 1,215 | 327   | 239 | 180 | 746   | ---    | --- | ---  |
| 430 | 1,578 | 346   | 167 | 202 | 715   | 7,586  | 12  | 9.4  |

Factors from 63 TRUCK Accounts, 1965  
(Arranged by cost per truck)  
- continued -

| Farm number | Annual cost per truck |                                     |            |                 |                  | Miles of use per truck<br>miles | Miles per gallon of gas<br>miles | Average cost per mile of use<br>¢ |
|-------------|-----------------------|-------------------------------------|------------|-----------------|------------------|---------------------------------|----------------------------------|-----------------------------------|
|             | Average value<br>\$   | Depreciation and cash repairs<br>\$ | Fuel<br>\$ | All other<br>\$ | Total cost<br>\$ |                                 |                                  |                                   |
| 174         | 673                   | 416                                 | 109        | 156             | 681              | ---                             | --                               | --                                |
| 403         | 750                   | 362                                 | 150        | 162             | 674              | ---                             | --                               | --                                |
| 439         | 1,900                 | 300                                 | 155        | 202             | 657              | ---                             | --                               | --                                |
| 425         | 1,650                 | 265                                 | 214        | 164             | 643              | ---                             | --                               | --                                |
| 424         | 486                   | 245                                 | 211        | 172             | 628              | 10,583                          | 13                               | 5.9                               |
| 391         | 112                   | 305                                 | 184        | 136             | 625              | 4,800                           | 7                                | 13.0                              |
| 315         | 1,350                 | 319                                 | 103        | 164             | 586              | ---                             | --                               | --                                |
| 376         | 138                   | 410                                 | 40         | 98              | 548              | ---                             | --                               | --                                |
| 200         | 700                   | 326                                 | 74         | 143             | 543              | 6,683                           | 13                               | 8.1                               |
| 443         | 890                   | 252                                 | 104        | 95              | 451              | 6,425                           | 16                               | 7.0                               |
| 281         | 475                   | 183                                 | 126        | 139             | 448              | ---                             | --                               | --                                |
| 431         | 125                   | 247                                 | 108        | 89              | 444              | ---                             | --                               | --                                |
| 375         | 1,302                 | 282                                 | 50         | 84              | 416              | ---                             | --                               | --                                |
| 398         | 200                   | 233                                 | 77         | 93              | 403              | ---                             | --                               | --                                |
| 408         | 251                   | 181                                 | 54         | 124             | 359              | ---                             | --                               | --                                |
| 309         | 300                   | 139                                 | 33         | 130             | 302              | 1,785                           | 14                               | 16.9                              |
| 401         | 300                   | 57                                  | 105        | 125             | 287              | 4,960                           | 13                               | 5.8                               |
| 383         | --                    | 38                                  | 165        | 83              | 286              | 5,200                           | 8                                | 5.5                               |
| 448         | 300                   | 66                                  | 72         | 90              | 228              | 3,629                           | 13                               | 6.3                               |
| 434         | 100                   | 50                                  | 57         | 99              | 206              | 2,600                           | 12                               | 7.9                               |

Averages for 1965, weighted by number of trucks:

|              |     |     |     |     |     |       |       |        |
|--------------|-----|-----|-----|-----|-----|-------|-------|--------|
| Large trucks | 966 | 418 | 182 | 291 | 891 | 5,160 | 6**   | 22.2** |
| Small trucks | 883 | 352 | 176 | 168 | 696 | 7,836 | 11*** | 8.9*** |

Annual averages, all trucks, weighted by number of trucks:

|      |     |     |     |     |     |       |       |          |
|------|-----|-----|-----|-----|-----|-------|-------|----------|
| 1965 | 928 | 388 | 179 | 235 | 802 | 6,697 | 8**** | 13.3**** |
| 1964 | 786 | 336 | 168 | 193 | 697 | 6,905 | 8     | 11.6     |
| 1963 | 718 | 307 | 172 | 196 | 675 | 7,270 | 9     | 10.7     |
| 1962 | 620 | 324 | 161 | 179 | 664 | 7,022 | 8     | 12.0     |
| 1961 | 608 | 322 | 165 | 190 | 677 | 6,785 | 8     | 12.9     |

\*Mileage unknown

\*\*Based on 20 large trucks with known mileage

\*\*\*Based on 27 small trucks with known mileage

\*\*\*\*Based on 47 trucks with known mileage

TRUCKS, 1965  
118 trucks on 35 farms

---

|                          | <u>Large</u> | <u>Small</u> | <u>All</u> |
|--------------------------|--------------|--------------|------------|
|                          | <u>\$</u>    | <u>\$</u>    | <u>\$</u>  |
| Average per truck:       |              |              |            |
| Fuel                     | 182          | 176          | 179        |
| Oil, grease and greasing | 14           | 12           | 13         |
| Farm labor               | 62           | 22           | 44         |
| License                  | 68           | 21           | 46         |
| Insurance                | 49           | 53           | 51         |
| Depreciation             | 132          | 193          | 160        |
| Repairs                  | 244          | 122          | 188        |
| Tires                    | 42           | 37           | 40         |
| Interest                 | 53           | 46           | 50         |
| Buildings                | 39           | 12           | 27         |
| All other                | 6            | 2            | 4          |
| Cost for the year        | 891          | 696          | 802        |

---

|                                  |        |         |          |
|----------------------------------|--------|---------|----------|
| Distance driven per truck, miles | 5,160* | 7,836** | 6,697*** |
| Cost per mile, cents             | 22.2*  | 8.9**   | 13.3***  |
| Gallons of fuel per truck        | 753    | 685     | 722      |

---

\*Based on 20 large trucks with known mileage

\*\*Based on 27 small trucks with known mileage

\*\*\*Based on 47 trucks with known mileage