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FIELD CROPS
COSTS AND RETURNS
FROM
FARM COST ACCOUNTS

27 FARMS-1979

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REPORTS
from
FARM COST ACCOUNTS

27 Farms, 1979

Enterprise data from the 1979 New York Farm Cost Account Project have been published in the following reports. Additional copies may be obtained from County Extension offices or directly from the Department of Agricultural Economics, Cornell University, Ithaca, New York 14853.

Overhead Costs	A.E. Res.	80-23
Livestock Costs and Returns	A.E. Res.	80-24
Field Crops Costs and Returns	A.E. Res.	80-25
Fruit and Vegetable Crops Costs and Returns	A.E. Res.	80-26

FIELD CROPS COSTS AND RETURNS, A.E. Res. 80-25

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INTRODUCTION

The New York Farm Cost Account Project is a research project which is a part of the Cornell Agricultural Management Information System (CAMIS). Since 1914 data have been published from detailed enterprise records kept by New York farmers in cooperation with the Department of Agricultural Economics at Cornell University. These publications provide College and field staff as well as farmers and others interested in agriculture with a continuous record of economic changes taking place on New York farms.

The farms are located in most of the farming areas of the State. They are generally well-managed, full-time, commercial farm businesses. They are representative of the "better" farms in New York.

The reports present the results of individual enterprises and the averages of the enterprise costs and returns for all farms. They show not only the averages of cost 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 annual averages of the various factors are not averages of average costs but are weighted by the size of the enterprise.

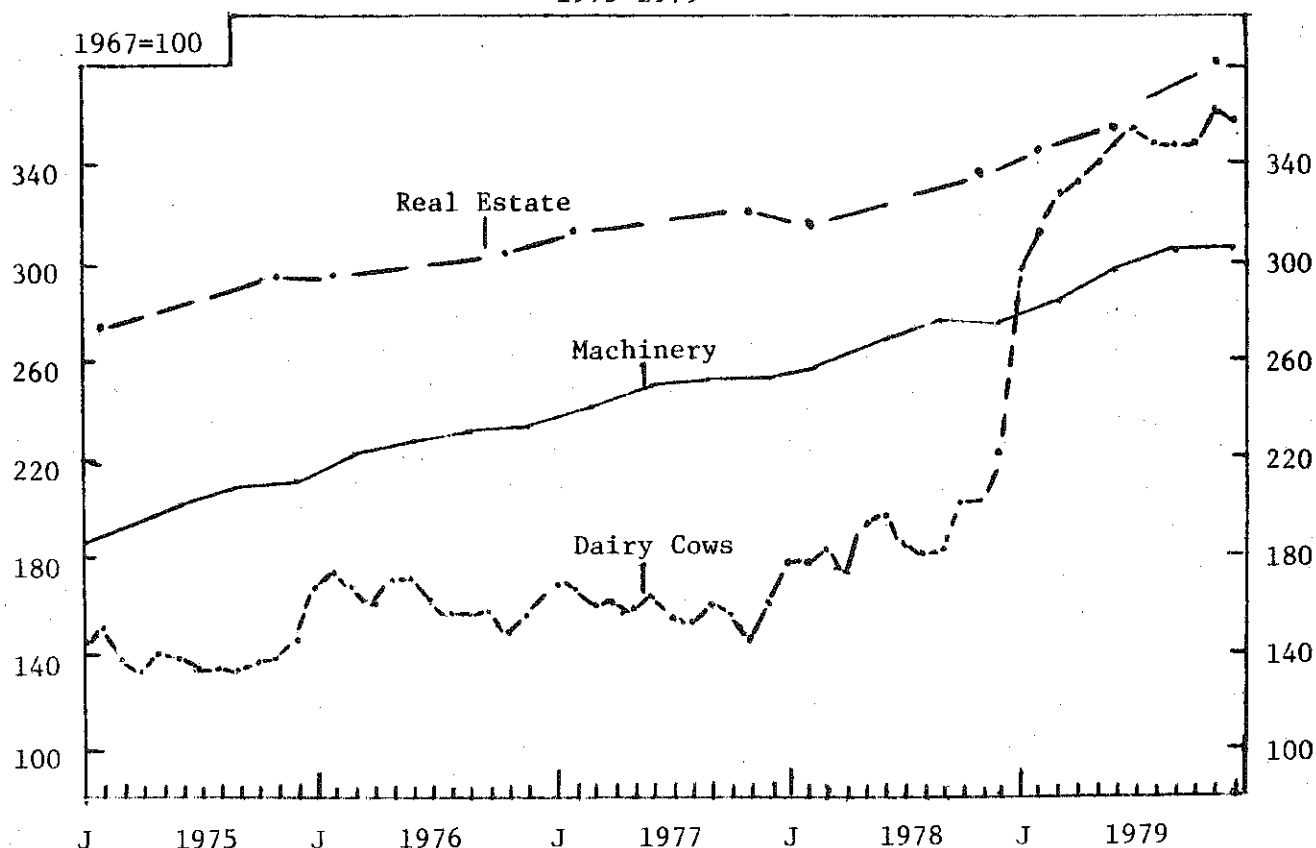
Acknowledgements

The project was under the supervision of Darwin Snyder, who also did the field work necessary to complete the records. Editing and processing the data, closing the books, and the preparation of these reports was done by Barbara Wilcox and Florence Blodgett assisted by Oneta Shipe. Mary Chaffee typed and assembled the reports and assisted in processing the data.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 80-16, Dairy Farm Management, Business Summary, New York 1979 by Stuart F. Smith.

Special acknowledgement is due the group of farmers who are willing to keep the detailed records so essential to such a system of enterprise cost accounting. Without their continuing efforts and willingness to provide this information, this important and accurate source of real farm data would not exist.

Prices VALUE OF NEW YORK FARM REAL ESTATE, DAIRY COWS & MACHINERY
1975-1979



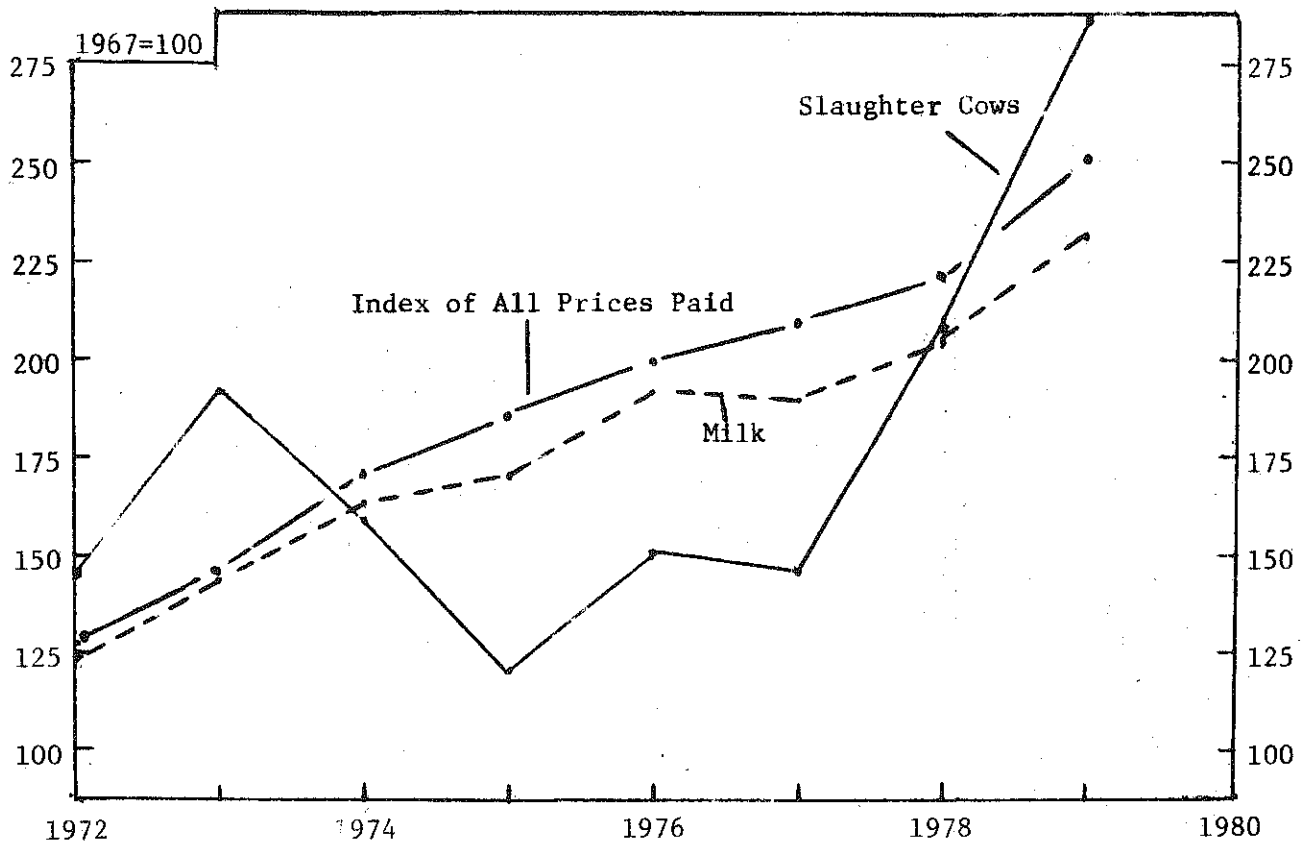
Price changes have a direct affect on the inventory values on New York dairy farms. Real estate and machinery prices have risen steadily during the past five years. Dairy cow prices dropped during 1974, rose sharply in late 1975, fluctuated throughout 1976 and 1977, and then jumped 62 percent in 1978. Dairy cow prices continued upward in 1979 and were reported at \$1,105 for December, or 38 percent above the December 1978 price. From 1967 to 1979, machinery prices increased 205 percent, dairy cows 256 percent and real estate increased 281 percent.

Table 1. REPORTED VALUES OF DAIRY FARM INVENTORY ITEMS, 1975-1979

Year*	N.Y. Dairy Cows		Machinery		N.Y. Farm Real Estate	
	Value/Head	1967=100	Value/Head	1967=100	Value/Acre	1967=100
1975	(Dec.) \$450	145	(Dec.) 222		(Nov.) \$543	294
1976	(Dec.) 485	156	(Dec.) 233		(Nov.) 562	304
1977	(Dec.) 495	160	(Dec.) 253		(Nov.) 593	320
1978	(Dec.) 800	258	(Dec.) 276		(Nov.) 629	339
1979	(Dec.) 1105	356	(Dec.) 305		(Nov.) 704	381
Percent change:						
1975 to 1976	+ 8%		+ 5%		+ 3%	
1976 to 1977	+ 3%		+ 9%		+ 5%	
1977 to 1978	+62%		+ 9%		+ 6%	
1978 to 1979	+38%		+ 9%		+12%	

* Latest figure reported for year, i.e., November for real estate.

PRICES RECEIVED AND PAID BY NEW YORK DAIRY FARMERS, 1972-1979

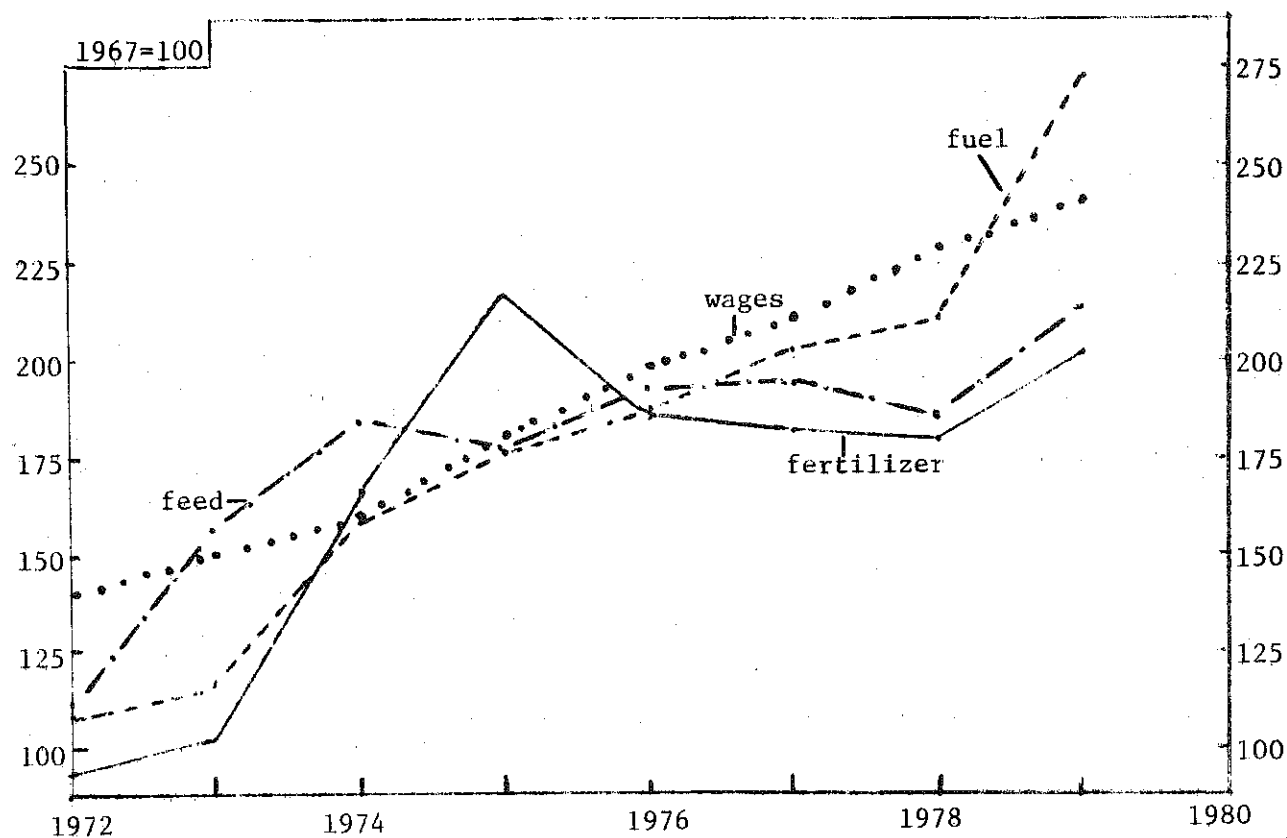


The relationship of prices received to prices paid is a major factor in determining farm income. The graph above shows the trend in prices since 1972 for milk, cull cows, and the index of prices paid by New York dairy farmers. Milk prices have lagged behind all prices paid since 1971. Slaughter cow prices follow the beef cycle and have risen sharply since 1977. In 1979, prices paid rose 14 percent, milk three percent, and slaughter cows 38 percent.

Table 2. PRICES RECEIVED & PAID BY NEW YORK DAIRY FARMERS, 1967-1979

Year	Milk 3.5% B.F. (cwt.)	Slaughter Cows (cwt.)	Prices Paid by N.Y. Dairy Farmers (1967=100)	Monthly Farm Price Per 100 Lbs. of Milk, 1979	
1967	\$5.07	\$17.10	100	January	\$11.49
1970	5.89	20.70	112	February	11.57
1971	6.02	21.20	120	March	11.12
1972	6.25	24.48	126	April	10.95
1973	7.30	32.80	146	May	10.93
1974	8.24	27.40	172	June	11.03
				July	11.60
1975	8.64	20.60	186	August	12.23
1976	9.71	25.57	200	September	12.51
1977	9.61	25.09	210	October	12.64
1978	10.38	35.58	221	November	12.62
1979	11.74	49.27	252	December	12.25

PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1979



Prices of major farm inputs have all increased since 1972 but only wages paid by farmers have increased at a fairly constant rate. Feed prices rose 15 percent in 1979 following a four year period of stable prices. Fertilizer prices increased 12 percent in 1979 after declining for three consecutive years. Fuel prices jumped 29 percent last year following four years of single digit increases.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1973-1979

Year	Index 1967=100				
	Feed	Fertilizer	Fuel	Wages	Taxes
1972	112	94	108	140	142
1973	157	102	116	150	146
1974	185	167	159	160	154
1975	177	217	177	180	166
1976	192	185	187	199	176
1977	194	182	203	212	195
1978	186	180	212	229	210
1979	213	202	273	241	221
Percent increase:					
1972 to 1978 (ave./year)	13%	16%	22%	10%	8%
1978 to 1979	15%	12%	29%	5%	5%

SOURCE: U.S.D.A. - Agricultural Prices

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1979

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		growing season*	
	1941-70	1979	1941-70	1979	1941-70	1979	1947-67	1979
	degrees		inches				days	
Albany	65.7	65.7	15.4	15.6	33.4	37.1	---	151
Alfred	61.8	60.2	17.2	17.2	36.7	36.8	125	125
Aurora	64.6	63.2	13.8	17.5	40.0	40.9	160	176
Batavia	64.1	65.1	15.3	20.2	32.6	40.0	154	157
Binghamton	63.3	62.1	17.9	14.8	37.4	36.7	154	175
Canton	63.0	62.2	16.5	19.6	34.5	38.4	127	114
Glens Falls	----	63.5	17.8	16.1	39.3	38.2	---	118
Ithaca	63.8	62.3	17.2	16.0	34.8	36.2	145	140
Lowville	62.5	62.7	16.5	17.1	38.5	41.1	123	142
Utica	63.5	64.0	18.1	15.2	40.6	40.8	157	178

* Days between the last temperature of 32 degrees in the spring and the first in the fall.

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1979, Vol. 91, No. 13 and unpublished data.

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a marked effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1979 and for the period 1941-70.

In general, the growing season produced cooler than normal temperatures especially in the Southern Tier and North Country areas of the State. These areas also had a shorter than average growing season although the Lowville station recorded more frost free days than normal. Temperatures averaged higher than normal in the Utica and Batavia areas which was also related to their abnormally long growing season. Precipitation for the growing season was above normal in central and western New York and fairly normal elsewhere. However, the seasonal distribution was such that June and July were dryer and September was wetter than normal in most areas of the State.

Data are presented for ten weather stations. Rainfall is reported by months for the growing season (Table 2).

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1979

Station	May		June		July		August		September	
	1941-70	1979	1941-70	1979	1941-70	1979	1941-70	1979	1941-70	1979
	inches									
Albany	3.26	4.13	3.00	1.94	3.12	2.78	2.87	2.67	3.12	4.05
Alfred	3.76	3.47	3.76	2.48	3.73	2.72	3.00	3.30	2.93	5.26
Aurora	2.98	3.22	2.54	2.51	3.03	2.34	2.81	4.22	2.46	5.24
Batavia	3.17	5.05	2.69	2.07	3.05	3.01	3.50	3.99	2.87	6.08
Binghamton	3.83	4.26	3.59	0.98	3.83	1.45	3.61	2.44	3.02	5.70
Canton	3.37	3.26	2.91	1.50	3.43	1.68	3.47	6.01	3.31	7.19
Glens Falls	3.63	4.37	3.77	1.04	3.68	3.86	3.42	2.33	3.31	4.54
Ithaca	3.55	2.11	3.40	2.66	3.67	2.18	3.49	4.76	3.08	4.28
Lowville	3.42	3.99	2.94	0.97	3.26	1.17	3.58	5.17	3.31	5.77
Utica	3.52	3.42	3.55	1.25	4.17	1.31	3.54	3.71	3.32	5.48

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1979, Vol. 91, No. 13 and unpublished data.

YIELDS FOR CROPS AND LIVESTOCK
New York State and Farm Cost Account Averages

Item	Unit	New York State*				Cost Account
		1957-61	1967-71	1978	1979	1979
Hay	tons	1.9	2.2	2.1	2.3	2.9
Corn silage	tons	11	14	13.0	13.0	14.6
Corn grain	bu.	57	85	79	85	99
Oats	bu.	52	60	59	62	67
Wheat	bu.	32	39	35	41	47
Milk per cow	lbs.	7,914	10,361	11,488	11,800	15,372

*Source: New York Agricultural Statistics, 1979; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1979

Crop Enterprises

Crop	Number of enterprises	Average acres per enterprise	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enterprise
					Hour of labor	Dollar of cost		
					\$	\$	\$	\$
<u>Forage:</u>								
Hay	19	76	2.9 tn	7	0.90	0.84	-30	-2,260
Hay crop silage	15	140	6.6 tn	5	0.39	0.87	-24	-3,417
Corn silage	18	122	14.6 tn	5	9.05	1.07	18	2,181
<u>Grain:</u>								
Corn for grain	9	98	99 bu	3	5.12	1.00	-1	-112
High moist. corn	13	138	3.8 tn	3	18.84	1.22	47	6,560
Oats	5	31	67 bu	3	-18.35	0.63	-53	-1,637
Wheat	13	131	47 bu	2	22.68	1.26	39	5,171
<u>Fruit:</u>								
Apples	12	111	540 bu	92	7.39	1.07	97	10,679
Red tart cherries	8	32	6,396 lb	66	33.16	2.80	1,892	59,734

* To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1976-79

Enterprise	Return per hour of labor				Return per dollar of cost			
	1976	1977	1978	1979	1976	1977	1978	1979
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	6.73	5.07	9.01	10.77	1.10	1.03	1.13	1.15
Dairy heifers	-2.90	-1.43	2.23	3.97	0.72	0.78	0.92	0.96
<u>Forage:</u>								
Hay	4.90	5.15	3.31	0.90	1.05	1.05	0.94	0.84
Hay crop silage	6.79	3.19	-2.52	0.39	1.09	0.96	0.79	0.87
Corn silage	5.10	6.73	4.46	9.05	1.03	1.07	0.98	1.07
<u>Grain:</u>								
Corn for grain	-0.32	-0.99	0.00	5.12	0.91	0.87	0.92	1.00
High moisture corn	5.80	7.10	6.98	18.34	1.04	1.07	1.04	1.22
Oats	-3.44	-17.76	-3.92	-18.35	0.80	0.54	0.77	0.63
Wheat	-0.23	-2.13	-4.11	22.68	0.88	0.84	0.75	1.26
<u>Fruits:</u>								
Apples	8.63	8.72	7.61	7.39	1.33	1.36	1.19	1.07
Sweet cherries	-0.98	7.32	7.45	NA	0.59	1.23	1.29	NA
Red tart cherries	21.18	17.71	43.59	33.16	1.91	1.64	3.43	2.80

Hay -

Hay enterprises deal only with that portion of the hay crop harvested as dry hay. Efforts are made to separate the costs related to dry hay production and those for hay crop silage. The hay crop is normally harvested more than once and, on most dairy farms, the harvest will include both dry hay and hay crop silage - sometimes on the same field the same day. Estimates are made to determine a reasonable allocation of production and acres to both enterprises.

Growing costs include only those costs related to an established hay crop. Costs to establish new seedings are not included except as seeding costs are amortized over the life of the stand. This year's share of those costs are shown as "seed" costs.

Harvesting costs include costs for the obvious harvesting activities plus costs to place the crop in farm storage or on a truck if sold at harvest time.

Storing and selling costs include costs to store the crop and interest on the value of the crop while stored. Costs incurred by the grower to sell any part of the crop would also be included.

HAY
COSTS AND RETURNS PER ACRE
1,444 ACRES ON 19 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 0 HR - - - - -	\$ 0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	0
CUSTOM WORK, EQUIP RENT - - - - -	0
LAND USE - - - - -	41
MANURE, LIME, COVER CROP - - - - -	4
FERT - LBS N- 7, P- 15, K- 56 - - - - -	13
SEED, PLANTS NA - - - - -	10
SPRAY, DUST MATERIALS - - - - -	1
INTEREST, ALL OTHER - - - - -	3
TOTAL GROWING COSTS - - - - -	\$ 72
HARVESTING:	
LABOR 7 HR - - - - -	35
TRACTOR 3 HR - - - - -	17
TRUCK, EQUIPMENT - - - - -	25
CUSTOM WORK, EQUIP RENT - - - - -	1
ALL OTHER - - - - -	11
TOTAL HARVESTING COSTS - - - - -	89
TOTAL PRODUCTION COSTS - - - - -	\$ 161
STORING AND SELLING:	
LABOR 0 HR - - - - -	1
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	14
INTEREST, ALL OTHER - - - - -	9
TOTAL STORING AND SELLING COSTS - - - - -	24
TOTAL COSTS - - - - -	\$ 185
RETURNS:	
CROP - YIELD: 2.9 TN - - - - -	\$ 155
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 155
PROFIT: - - - - -	\$ 30-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 25
HARVEST	31
STORE AND SELL	8
TOTAL (OR NET*) COST PER TN	64
TOTAL (OR NET*) RETURN ** PER TN	54
PROFIT PER TN	10-
LABOR RETURN PER ACRE	\$ 6
PRODUCTION PER HOUR OF LABOR	0.4 TN
RETURN PER HOUR OF LABOR	\$ 0.90
RETURN PER DOLLAR OF COST	0.84

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
 ** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 19 ENTERPRISES OF HAY
19 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE PER ACRE		PROD PER HR OF LABOR TN	GROW COST \$	AVERAGE PER ACRE		
		YIELD TN	LABOR* HR			HARV COST \$	TOTAL COST** \$	TOTAL RETURN \$
843	140.0	3.0	5	0.6	73	65	163	180
836	128.2	3.3	8	0.4	84	106	207	173
105	123.0	2.5	6	0.4	74	62	151	123
827	103.0	3.0	7	0.5	47	85	163	151
834	103.0	2.5	6	0.4	54	67	149	136
848	97.0	3.6	6	0.6	98	111	253	175
830	94.8	3.8	10	0.4	60	117	210	209
127	83.0	2.1	4	0.5	58	71	146	125
112	73.0	3.3	8	0.4	45	79	137	157
821	68.5	1.9	7	0.3	55	108	175	116
146	63.0	2.4	8	0.3	112	139	272	131
824	62.0	3.4	8	0.4	99	113	244	203
108	58.3	1.9	5	0.4	49	59	126	107
835	55.5	3.8	6	0.6	81	84	194	190
156	52.5	3.0	8	0.4	62	71	162	166
804	47.1	2.1	7	0.3	103	106	229	129
840	39.0	3.1	5	0.7	91	60	179	175
828	33.7	2.0	7	0.3	47	86	147	108
806	20.0	2.5	9	0.3	121	203	330	125

1979 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	115.7	3.0	7	0.5	72	83	182	157
MED	71.8	2.7	8	0.4	69	98	188	150
LOW	41.3	2.8	8	0.5	85	102	207	149

ANNUAL AVERAGES- ALL ENIR, WEIGHTED BY ACRES:

1979	76.0	2.9	7	0.4	72	89	185	155
1978	76.1	2.2	5	0.4	49	66	131	123
1977	69.3	2.3	6	0.4	49	65	136	142
1976	69.2	2.7	7	0.4	49	64	130	136
1975	50.2	2.8	7	0.4	42	69	126	140

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 19 ENTERPRISES OF HAY
19 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM NO
PROFIT	LABOR RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	
\$	\$	\$	\$	\$	\$	\$	
17	37	54	60	8.05	1.10	2,318	843
34-	25	63	52	3.03	0.83	4,458-	836
28-	1-	60	49	0.36-	0.82	3,408-	105
12-	39	54	50	5.46	0.92	1,284-	827
13-	19	60	55	3.27	0.92	1,274-	834
78-	21-	70	48	3.22-	0.69	7,599-	848
1-	42	55	55	4.11	0.99	138-	830
21-	3-	70	60	1.05-	0.86	1,706-	127
20	46	41	47	5.49	1.15	1,486	112
59-	10-	90	60	1.49-	0.67	3,982-	821
141-	109-	114	55	13.96-	0.48	8,872-	146
41-	1-	72	60	0.28-	0.83	2,549-	824
19-	0	65	55	0.01-	0.84	1,159-	108
4-	22	51	50	3.55	0.98	213-	835
4	28	54	55	3.34	1.02	207	156
100-	55-	107	60	8.12-	0.56	4,734-	804
4-	19	58	57	4.25	0.98	151-	840
39-	4-	75	55	0.69-	0.73	1,336-	828
205-	146-	132	50	16.27-	0.38	4,107-	806

1979 GROUP AVERAGES, ACCORDING TO ACRES:

							THIRDS
24-	17	61	53	2.71	0.88	2,617-	HIGH
36-	4-	73	56	1.02-	0.83	2,416-	MED
57-	22-	80	55	2.31-	0.78	1,721-	LOW

ANNUAL AVERAGES--ALL ENTR. WEIGHIED BY ACRES:

30-	6	64	54	0.90	0.84	2,260-	1979
8-	18	60	57	3.31	0.94	569-	1978
6	32	59	62	5.15	1.05	467	1977
6	34	47	50	4.90	1.05	468	1976
14	41	44	49	5.46	1.11	695	1975

Hay Crop Silage -

Hay crop silage enterprises deal only with that portion of the hay crop handled as hay crop silage. See notes on page 8.

Because hay crop silage is harvested at a wide range of moisture levels, production is converted to a standard equivalent at 55 percent moisture to provide more meaningful data to average and/or compare.

Storing and selling costs include the cost of storing the silage and interest on the value of the crop while stored. Costs to remove the crop from storage are charged to the consuming livestock enterprise.

HAY CROP SILAGE
COSTS AND RETURNS PER ACRE
2,099 ACRES ON 15 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 0 HR - - - - -	\$ 0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	0
CUSTOM WORK, EQUIP RENT - - - - -	1
LAND USE - - - - -	38
MANURE, LIME, COVER CROP - - - - -	4
FERT - LBS N- 2, P- 18, K- 81 - - -	15
SEED, PLANTS NA - - - - -	18
SPRAY, DUST MATERIALS - - - - -	2
INTEREST, ALL OTHER - - - - -	4
TOTAL GROWING COSTS - - - - -	\$ 82
HARVESTING:	
LABOR 5 HR - - - - -	26
TRACTOR 3 HR - - - - -	17
TRUCK, EQUIPMENT - - - - -	34
CUSTOM WORK, EQUIP RENT - - - - -	0
ALL OTHER - - - - -	5
TOTAL HARVESTING COSTS - - - - -	82
TOTAL PRODUCTION COSTS - - - - -	\$ 164
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	17
INTEREST, ALL OTHER - - - - -	8
TOTAL STORING AND SELLING COSTS - - -	25
TOTAL COSTS - - - - -	\$ 189
RETURNS:	
CROP - YIELD: 6.6 TN @ 55% MOISTURE- - -	\$ 165
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 165

PROFIT: - - - - - \$ 24-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 12
HARVEST	13
STORE AND SELL	4
TOTAL (OR NET*) COST PER TN	29
TOTAL (OR NET*) RETURN ** PER TN	25
PROFIT PER TN	4-
LABOR RETURN PER ACRE	\$ 2
PRODUCTION PER HOUR OF LABOR	1.4 TN
RETURN PER HOUR OF LABOR	\$ 0.39
RETURN PER DOLLAR OF COST	0.87

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 15 ENTERPRISES OF HAY CROP SILAGE
15 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD PER HR OF LABOR TN	GROW COST \$	AVERAGE		
		PER YIELD TN	ACRE LABOR* HR			PER HARV COST \$	ACRE TOTAL COST** \$	TOTAL RETURN \$
834	444.0	5.4	4	1.2	62	75	155	129
827	262.0	7.4	5	1.4	81	98	216	185
806	203.4	5.1	8	0.7	125	130	282	127
840	170.0	6.7	2	3.0	62	52	133	173
830	150.8	7.3	5	1.6	62	79	154	176
824	144.1	7.9	3	2.5	98	72	218	198
812	130.9	7.9	3	2.6	155	73	252	205
105	118.5	5.7	4	1.3	62	66	145	142
835	106.0	6.9	3	2.0	79	75	197	158
821	95.8	5.3	4	1.3	50	74	151	131
112	84.0	11.0	7	1.6	74	79	180	329
804	82.3	7.7	6	1.2	117	101	230	184
828	66.9	4.8	5	1.0	51	90	167	116
108	32.7	5.9	3	2.1	66	60	167	142
156	7.7	6.9	5	1.3	62	50	131	172

1979 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	246.0	6.4	5	1.6	79	88	188	159
MED	119.1	6.8	4	2.0	89	72	193	167
LOW	54.7	7.3	6	1.5	75	76	175	189

ANNUAL AVERAGES--ALL ENIR, WEIGHTED BY ACRES:

1979	139.9	6.6	5	1.4	82	82	189	165
1978	137.1	4.9	4	1.2	66	64	148	117
1977	120.0	6.2	5	1.3	63	71	157	151
1976	92.6	7.7	5	1.5	57	68	147	160
1975	127.2	6.7	4	1.7	51	49	118	140

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

Note: Yield adjusted to 55% moisture.

FACTORS FROM 15 ENTERPRISES OF HAY CROP SILAGE
15 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM NO
PROFIT	LABOR	NET	NET	OF	OF	ENTER- PRISE	
\$	\$	\$	\$	\$	\$	\$	
26-	1-	29	24	0.43-	0.84	11,311-	834
31-	8	29	25	1.53	0.86	8,090-	827
155-	103-	55	25	13.23-	0.45	31,458-	806
40	52	20	26	22.74	1.30	6,824	840
22	42	21	24	8.84	1.14	3,313	830
20-	5-	28	25	1.87-	0.91	2,960-	824
47-	24-	32	26	8.31-	0.81	6,105-	812
3-	19	25	25	4.23	0.98	301-	105
39-	24-	29	23	7.46-	0.80	4,156-	835
20-	6	29	25	1.54	0.87	1,876-	821
149	173	16	30	25.21	1.83	12,493	112
46-	4-	30	24	0.78-	0.80	3,781-	804
51-	27-	34	24	5.50-	0.70	3,370-	828
25-	12-	28	24	4.46-	0.85	806-	108
41	56	19	25	10.75	1.31	315	156

1979 GROUP AVERAGES, ACCORDING TO ACRES:

						THIRDS	
29-	0	31	25	3.89	0.92	8,143-	HIGH
25-	5-	29	25	2.36-	0.87	3,079-	MED
14	37	26	26	5.04	1.10	970	LOW

ANNUAL AVERAGES- ALL ENTR, WEIGHED BY ACRES:

24-	2	29	25	0.39	0.87	3,417-	1979
31-	9-	30	24	2.52-	0.79	4,290-	1978
6-	15	25	25	3.19	0.96	669-	1977
13	34	19	21	6.79	1.09	1,202	1976
22	38	18	21	9.48	1.19	2,783	1975

Corn Silage -

Storing and selling costs include the cost of storing the silage and interest on the value of the crop while stored. Costs to remove the crop from storage are charged to the consuming livestock enterprise.

CORN SILAGE
COSTS AND RETURNS PER ACRE
2,195 ACRES ON 18 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 11
TRACTOR 2 HR - - - - -	10
TRUCK, EQUIPMENT - - - - -	15
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	39
MANURE, LIME, COVER CROP - - - - -	22
FERT - LBS N- 114, P- 59, K- 74 - -	40
SEED, PLANTS 16 LB - - - - -	12
SPRAY, DUST MATERIALS - - - - -	15
INTEREST, ALL OTHER - - - - -	6
TOTAL GROWING COSTS - - - - -	\$ 173
HARVESTING:	
LABOR 3 HR - - - - -	18
TRACTOR 2 HR - - - - -	12
TRUCK, EQUIPMENT - - - - -	30
CUSTOM WORK, EQUIP RENT - - - - -	1
ALL OTHER - - - - -	5
TOTAL HARVESTING COSTS - - - - -	66
TOTAL PRODUCTION COSTS - - - - -	\$ 239
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	10
INTEREST, ALL OTHER - - - - -	14
TOTAL STORING AND SELLING COSTS - -	24
TOTAL COSTS - - - - -	\$ 263
RETURNS:	
CROP - YIELD: 14.6 TN - - - - -	\$ 281
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 281
PROFIT: - - - - -	\$ 18

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 12
HARVEST	5
STORE AND SELL	2
TOTAL (OR NET*) COST PER TN	18
TOTAL (OR NET*) RETURN ** PER TN	19
PROFIT PER TN	1
LABOR RETURN PER ACRE	\$ 48
PRODUCTION PER HOUR OF LABOR	2.8 TN
RETURN PER HOUR OF LABOR	\$ 9.05
RETURN PER DOLLAR OF COST	1.07

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 18 ENTERPRISES OF CORN SILAGE
18 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD PER HR OF TN	GROW COST \$	AVERAGE		
		PER YIELD TN	ACRE LABOR* HR			PER HARV COST \$	ACRE TOTAL COST** \$	TOTAL RETURN \$
834	394.8	13.4	6	2.5	135	71	223	241
812	295.9	16.4	4	4.4	170	47	251	328
827	236.0	17.4	6	3.1	177	97	294	313
804	166.4	14.4	4	3.7	222	56	293	290
806	165.4	14.7	6	2.4	201	69	287	294
840	131.0	15.6	5	3.2	177	63	280	304
830	129.8	11.0	6	1.8	168	56	239	209
821	108.4	15.9	7	2.3	201	67	290	317
112	94.0	12.1	7	1.8	134	49	216	267
824	89.7	15.1	3	4.0	190	73	287	286
836	66.6	14.6	5	2.7	158	76	273	285
835	66.0	12.4	4	3.2	184	39	253	235
127	64.0	14.6	6	2.3	204	62	282	293
105	62.5	16.5	6	2.6	160	49	246	334
156	38.7	14.8	6	2.3	195	44	282	280
828	34.0	9.4	7	1.5	156	91	287	179
108	31.9	8.4	6	1.4	167	49	234	159
146	20.0	14.3	7	2.1	177	183	395	264

1979 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	231.6	15.4	6	3.3	181	67	272	296
MED	92.4	13.6	6	2.7	173	61	260	267
LOW	41.9	13.0	7	2.1	177	80	288	252

ANNUAL AVERAGES-- ALL ENIR, WEIGHTED BY ACRES:

1979	122.0	14.6	5	2.8	173	66	263	281
1978	123.0	12.3	5	2.2	157	62	236	231
1977	98.1	12.8	6	1.9	144	62	225	239
1976	106.7	13.1	6	2.1	135	52	207	212
1975	98.3	14.1	6	2.4	136	48	207	229

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 18 ENTERPRISES OF CORN SILAGE
18 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM NO
PROFIT	LABOR RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	
\$	\$	\$	\$	\$	\$	\$	
18	47	17	18	8.82	1.08	7,253	834
77	104	15	20	27.92	1.30	22,627	812
19	59	17	18	10.65	1.07	4,535	827
3-	23	20	20	5.89	0.99	390-	804
7	47	20	20	7.70	1.02	1,179	806
24	50	18	20	10.01	1.09	3,202	840
30-	4-	22	19	0.74-	0.88	3,809-	830
27	72	18	20	10.42	1.09	2,969	821
51	74	18	22	11.10	1.24	4,795	112
1-	16	19	19	4.29	1.00	128-	824
12	51	19	19	9.43	1.04	792	836
18-	1-	20	19	0.46-	0.93	1,198-	835
11	40	19	20	6.17	1.04	700	127
88	120	15	20	17.92	1.36	5,471	105
2-	17	19	19	2.70	0.99	64-	156
108-	78-	30	19	12.46-	0.62	3,665-	828
75-	47-	28	19	7.93-	0.68	2,388-	108
131-	104-	28	18	15.03-	0.67	2,618-	146

1979 GROUP AVERAGES, ACCORDING TO ACRES:

						THIRDS
24	55	18	20	11.83	1.09	6,401 HIGH
7	35	20	20	5.67	1.03	570 MED
35-	8-	24	20	1.43-	0.89	426- LOW

ANNUAL AVERAGES- ALL ENIR, WEIGHTED BY ACRES:

18	48	18	19	9.05	1.07	2,181	1979
5-	25	19	19	4.46	0.98	566-	1978
14	45	18	19	6.73	1.07	1,454	1977
5	31	16	16	5.10	1.03	551	1976
22	47	15	16	7.92	1.11	2,245	1975

Corn Grain -

Harvesting costs include costs to place the crop in a truck if the crop is to leave the farm for any reason at harvest time. Otherwise, harvesting costs include costs to deliver the corn to farm drying facilities or storage.

Storing and selling costs include costs to haul the corn from the farm to be dried, stored and/or sold. Also included are drying, storing and handling costs to the point of sale. Fuel for drying and custom drying costs are included under "all other" along with interest on the value of the stored crop. If the crop is used on the farm, costs to remove it from storage are charged to the livestock enterprise. A wide range of practices are followed from farm to farm.

CORN FOR GRAIN
COSTS AND RETURNS PER ACRE
881 ACRES ON 9 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 12
TRACTOR 2 HR - - - - -	9
TRUCK, EQUIPMENT - - - - -	13
CUSTOM WORK, EQUIP RENT - - - - -	1
LAND USE - - - - -	49
MANURE, LIME, COVER CROP - - - - -	7
FERT - LBS N- 145, P- 38, K- 121 - -	50
SEED, PLANTS 19 LB - - - - -	17
SPRAY, DUST MATERIALS - - - - -	21
INTEREST, ALL OTHER - - - - -	2
TOTAL GROWING COSTS - - - - -	\$ 181
HARVESTING:	
LABOR 1 HR - - - - -	7
TRACTOR 0 HR - - - - -	1
TRUCK, EQUIPMENT - - - - -	27
CUSTOM WORK, EQUIP RENT - - - - -	7
ALL OTHER - - - - -	1
TOTAL HARVESTING COSTS - - - - -	43
TOTAL PRODUCTION COSTS - - - - -	\$ 224
STORING AND SELLING:	
LABOR 0 HR - - - - -	1
TRACTOR, TRUCK, EQUIP - - - - -	7
BUILDING USE - - - - -	19
INTEREST, ALL OTHER - - - - -	15
TOTAL STORING AND SELLING COSTS - -	42
TOTAL COSTS - - - - -	\$ 266
RETURNS:	
CROP - YIELD: 99 BU - - - - -	\$ 265
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 265
PROFIT: - - - - -	\$ 1-
AVERAGE	
OTHER FACTORS: COST PER BU TO: GROW	\$ 1.83
HARVEST	0.43
STORE AND SELL	0.43
TOTAL (OR NET*) COST PER BU	2.69
TOTAL (OR NET*) RETURN ** PER BU	2.68
PROFIT PER BU	0.01-
LABOR RETURN PER ACRE	\$ 19
PRODUCTION PER HOUR OF LABOR	28 BU
RETURN PER HOUR OF LABOR	\$ 5.12
RETURN PER DOLLAR OF COST	1.00

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
 ** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 9 ENTERPRISES OF CORN FOR GRAIN
9 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR	AVERAGE		PRCD PER HR OF LABOR	GROW COST	AVERAGE		
		PER YIELD	ACRE LABOR*			PER COST	ACRE COST**	TOTAL RETURN
	AC	BU	HR	BU	\$	\$	\$	\$
833	551.5	107	3	31	189	42	285	292
836	82.9	97	3	34	157	36	202	236
112	46.0	87	2	38	141	35	260	231
834	45.0	112	3	47	152	34	191	280
146	41.7	72	5	14	143	94	245	199
863	41.5	66	6	10	242	51	305	189
812	29.3	87	3	35	171	33	242	218
835	24.0	83	4	22	183	37	265	206
108	19.1	40	4	10	168	32	204	106

ANNUAL AVERAGES--ALL ENTR, WEIGHIED BY ACRES:

1979	97.9	99	3	28	181	43	266	265
1978	153.5	92	3	31	156	30	222	205
1977	149.4	76	4	21	137	21	187	163
1976	127.1	75	3	22	133	26	192	175
1975	56.2	83	4	20	133	27	185	189

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 9 ENTERPRISES OF CORN FOR GRAIN
9 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR \$		PROFIT ON	
LABOR	NET	NET	NET	OF	OF	ENTER-	FARM
PROFIT	RETURN	COST	RETURN	LABOR	COST	PRIZE	NO
\$	\$	\$	\$	\$	\$	\$	
7	26	2.66	2.73	7.65	1.03	4,090	833
34	55	2.09	2.45	19.23	1.17	2,886	836
29-	11-	2.99	2.66	2.47-	0.89	1,330-	112
89	102	1.70	2.49	42.53	1.47	4,014	834
46-	25-	3.38	2.75	5.07-	0.81	1,906-	146
116-	70-	4.60	2.85	10.51-	0.62	4,801-	863
24-	5-	2.80	2.52	2.41-	0.90	699-	812
59-	42-	3.20	2.49	11.32-	0.78	1,411-	835
98-	78-	5.06	2.64	18.94-	0.52	1,863-	108

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

1-	19	2.69	2.68	5.12	1.00	112-	1979
17-	0	2.41	2.22	0.00	0.92	2,721-	1978
24-	4-	2.38	2.08	0.99-	0.87	3,488-	1977
17-	0	2.57	2.35	0.32-	0.91	2,156-	1976
4	23	2.23	2.29	5.02	1.02	248	1975

High Moisture Corn -

These enterprises include both high moisture shelled corn and ground ear corn fed on the farm to dairy cattle. Costs to remove the corn from storage are charged to the livestock enterprise.

HIGH MOISTURE CORN
COSTS AND RETURNS PER ACRE
2,062 ACRES ON 13 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSIS: GROWING:	
LABOR 2 HR - - - - -	\$ 10
TRACTOR 2 HR - - - - -	10
TRUCK, EQUIPMENT - - - - -	14
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	37
MANURE, LIME, COVER CROP - - - - -	13
FERT - LBS N- 120, P- 53, K- 79 - -	40
SEED, PLANTS 16 LB - - - - -	13
SPRAY, DUST MATERIALS - - - - -	14
INTEREST, ALL OTHER - - - - -	5
TOTAL GROWING COSTS - - - - -	\$ 159
HARVESTING:	
LABOR 1 HR - - - - -	8
TRACTOR 1 HR - - - - -	4
TRUCK, EQUIPMENT - - - - -	22
CUSTOM WORK, EQUIP RENT - - - - -	6
ALL OTHER - - - - -	1
TOTAL HARVESTING COSTS - - - - -	41
TOTAL PRODUCTION COSTS - - - - -	\$ 200
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	10
INTEREST, ALL OTHER - - - - -	7
TOTAL STORING AND SELLING COSTS - -	17
TOTAL COSTS - - - - -	\$ 217
RETURNS:	
CROP - YIELD: 3.8 TN - - - - -	\$ 264
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 264
PROFIT: - - - - -	\$ 47

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 42
HARVEST	11
STORE AND SELL	4
TOTAL (OR NET*) COST PER TN	57
TOTAL (OR NET*) RETURN ** PER TN	69
PROFIT PER TN	12
LABOR RETURN PER ACRE	\$ 66
PRODUCTION PER HOUR OF LABOR	1.1 TN
RETURN PER HOUR OF LABOR	\$ 18.84
RETURN PER DOLLAR OF COST	1.22

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 15 ENTERPRISES OF HIGH MOISTURE CORN
13 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES		AVERAGE		PROD	AVERAGE		
	PER	ENTR	PER	ACRE	PER	PER	ACRE	
	AC		YIELD	LABOR*	HR OF	GROW	HARV	TOTAL
			TN	HR	TN	COST	COST	COST**
						\$	\$	\$
834	371.0		5.5	4	1.5	150	46	215
824+	219.0		2.6	2	1.1	188	23	216
833+	215.0		3.0	3	0.9	146	31	181
827+	202.0		3.4	3	1.0	155	51	226
834+	173.0		3.2	3	1.3	132	38	182
806+	120.0		4.1	3	1.2	195	34	265
828+	103.0		2.4	3	1.0	152	40	205
858+	103.0		2.9	2	1.6	139	45	222
105	99.5		5.0	6	0.8	153	64	226
835	97.0		4.8	5	1.1	187	36	231
105+	95.0		3.4	4	0.9	142	34	182
830	83.0		3.6	6	0.6	175	70	266
821	81.0		4.2	5	1.0	197	30	266
112	80.5		3.4	2	1.5	141	31	212
146	20.0		6.1	6	1.0	176	85	270

1979 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	236.0	3.6	4	1.2	155	38	204	247
MED	104.5	3.9	4	1.2	166	44	230	273
LOW	71.9	4.2	5	1.0	167	50	240	289

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

1979	137.5	3.8	3	1.1	159	41	217	264
1978	119.3	3.5	4	0.9	154	33	200	208
1977	114.7	3.0	4	0.7	131	34	176	188
1976	95.1	3.3	4	0.7	137	34	183	191
1975	105.4	3.3	3	1.0	134	25	171	199

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

+ Harvested as HM shelled corn, otherwise as HM ground ear corn.

FACTORS FROM 15 ENTERPRISES OF HIGH MOISTURE CORN
13 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM NO
PROFIT	LABOR RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	
\$	\$	\$	\$	\$	\$	\$	
112	133	39	60	35.85	1.52	41,779	834
45-	34-	82	65	14.57-	0.79	10,016-	824
74	92	60	85	27.43	1.41	15,884	833
4-	21	66	65	5.96	0.98	865-	827
78	91	56	80	36.31	1.43	13,448	834
106	129	64	90	36.49	1.40	12,712	806
49-	36-	85	65	14.65-	0.76	5,042-	828
5	15	77	79	8.29	1.03	586	858
74	103	45	60	17.32	1.33	7,367	105
81	98	48	65	22.90	1.35	7,799	835
24	44	54	61	10.61	1.13	2,280	105
31-	6-	74	65	1.29-	0.88	2,563-	830
115	143	63	90	33.31	1.43	9,353	821
48	61	62	76	16.76	1.22	3,820	112
93	116	45	60	18.63	1.34	1,854	146

1979 GROUP AVERAGES, ACCORDING TO ACRES:

							THIRDS
43	61	61	71	18.20	1.23	12,046	HIGH
43	62	65	72	14.07	1.17	4,684	MED
50	72	60	71	15.60	1.20	2,949	LOW

ANNUAL AVERAGES--ALL ENTR. WEIGHTED BY ACRES:

47	66	57	69	18.84	1.22	6,560	1979
8	28	56	59	6.98	1.04	1,005	1978
12	30	57	61	7.10	1.07	1,363	1977
8	26	56	58	5.80	1.04	698	1976
28	42	52	60	12.52	1.16	2,963	1975

Small Grains - Oats and Wheat -

Harvesting costs include costs to harvest the grain only and place it in farm storage. Costs and returns for handling the straw have been excluded from the enterprise figures.

Storing and selling costs include mainly the cost of bins to store the crop and interest on the value of the stored crop. Costs incurred by the grower to sell any part of the crop would also be included. If fed on the farm, cost to remove the crop from storage are charged to the consuming livestock enterprise.

OATS
COSTS AND RETURNS PER ACRE
153 ACRES ON 5 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 8
TRACTOR 2 HR - - - - -	10
TRUCK, EQUIPMENT - - - - -	15
CUSTOM WORK, EQUIP RENT - - - - -	1
LAND USE - - - - -	52
MANURE, LIME, COVER CROP - - - - -	0
FERT - LBS N- 24, P- 45, K- 24 - -	16
SEED, PLANTS 81 LB - - - - -	10
SPRAY, DUST MATERIALS - - - - -	1
INTEREST, ALL OTHER - - - - -	3
TOTAL GROWING COSTS - - - - -	\$ 116
HARVESTING:	
LABOR 1 HR - - - - -	3
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	10
CUSTOM WORK, EQUIP RENT - - - - -	5
ALL OTHER - - - - -	0
TOTAL HARVESTING COSTS - - - - -	18
TOTAL PRODUCTION COSTS - - - - -	\$ 134
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	3
BUILDING USE - - - - -	1
INTEREST, ALL OTHER - - - - -	5
TOTAL STORING AND SELLING COSTS - -	9
TOTAL COSTS - - - - -	\$ 143
RETURNS:	
CROP - YIELD: 67 BU - - - - -	\$ 90
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 90

PROFIT: - - - - - \$ 53-

	AVERAGE
OTHER FACTORS: COST PER BU TO: GROW	\$ 1.74
HARVEST	0.27
STORE AND SELL	0.13
TOTAL (OR NET*) COST PER BU	2.14
TOTAL (OR NET*) RETURN ** PER BU	1.34
PROFIT PER BU	0.80-
LABOR RETURN PER ACRE	\$ 41-
PRODUCTION PER HOUR OF LABOR	29 BU
RETURN PER HOUR OF LABOR	\$ 18.35-
RETURN PER DOLLAR OF COST	0.63

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 5 ENTERPRISES OF OATS
5 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR	AVERAGE		PROD PER HR OF LABOR	GROW COST	AVERAGE		
		PER YIELD	PER ACRE LABOR*			PER HARV	PER ACRE TOTAL	TOTAL RETURN
	AC	BU	HR	BU	\$	\$	\$	\$
824	60.2	69	3	32	125	10	139	86
858	32.0	63	3	28	120	32	174	84
112	25.0	80	2	38	108	17	134	123
108	20.0	59	3	21	101	22	126	71
836	16.3	55	2	24	109	17	129	83

ANNUAL AVERAGES- ALL ENIR, WEIGHTED BY ACRES:

1979	30.7	67	3	29	116	18	143	90
1978	45.2	66	3	24	88	14	108	83
1977	44.8	39	2	19	74	15	104	56
1976	42.5	54	3	20	87	10	105	83
1975	29.2	88	4	23	97	15	119	126

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 5 ENTERPRISES OF OATS
5 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR \$		PROFIT ON ENTER-	
LABOR	NET	NET	NET	OF	OF	PRICE	FARM
PROFIT RETURN	COST	RETURN	RETURN	LABOR	COST		NO
\$	\$	\$	\$	\$	\$	\$	
53-	42-	2.01	1.25	19.53-	0.62	3,189-	824
90-	77-	2.79	1.35	34.71-	0.48	2,874-	858
11-	2-	1.67	1.54	1.64-	0.92	267-	112
55-	41-	2.13	1.20	13.66-	0.56	1,102-	108
46-	30-	2.34	1.50	13.48-	0.64	759-	836

ANNUAL AVERAGES- ALL ENIR. WEIGHED BY ACRES:

53-	41-	2.14	1.34	18.35-	0.63	1,637-	1979
25-	10-	1.62	1.25	3.92-	0.77	1,118-	1978
48-	37-	2.64	1.42	17.76-	0.54	2,140-	1977
22-	9-	1.95	1.56	3.44-	0.80	899-	1976
7	21	1.35	1.43	5.16	1.06	203	1975

Wheat -

See note regarding small grains on page 28.

WHEAT
COSTS AND RETURNS PER ACRE
1,701 ACRES ON 12 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 1 HR - - - - -	\$ 7
TRACTOR 1 HR - - - - -	6
TRUCK, EQUIPMENT - - - - -	7
CUSTOM WORK, EQUIP RENT - - - - -	4
LAND USE - - - - -	44
MANURE, LIME, COVER CROP - - - - -	2
FERT - LBS N- 37, P- 51, K- 72 - -	22
SEED, PLANTS 133 LB - - - - -	12
SPRAY, DUST MATERIALS - - - - -	1
INTEREST, ALL OTHER - - - - -	5
TOTAL GROWING COSTS - - - - -	\$ 110
HARVESTING:	
LABOR 1 HR - - - - -	5
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	12
CUSTOM WORK, EQUIP RENT - - - - -	2
ALL OTHER - - - - -	2
TOTAL HARVESTING COSTS - - - - -	21
TOTAL PRODUCTION COSTS - - - - -	\$ 131
STORING AND SELLING:	
LABOR 0 HR - - - - -	2
TRACTOR, TRUCK, EQUIP - - - - -	6
BUILDING USE - - - - -	3
INTEREST, ALL OTHER - - - - -	8
TOTAL STORING AND SELLING COSTS - -	19
TOTAL COSTS - - - - -	\$ 150
RETURNS:	
CROP - YIELD: 47 BU - - - - -	\$ 189
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 189
PROFIT: - - - - -	\$ 39

	AVERAGE
OTHER FACTORS: COST PER BU TO: GROW	\$ 2.35
HARVEST	0.44
STORE AND SELL	0.40
TOTAL (OR NET*) COST PER BU	3.19
TOTAL (OR NET*) RETURN ** PER BU	4.04
PROFIT PER BU	0.85
LABOR RETURN PER ACRE	\$ 54
PRODUCTION PER HOUR OF LABOR	23 BU
RETURN PER HOUR OF LABOR	\$ 22.68
RETURN PER DOLLAR OF COST	1.26

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
 ** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 13 ENTERPRISES OF WHEAT
12 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD PER HR OF LABOR BU	GROW COST \$	AVERAGE		
		PER YIELD BU	ACRE LABOR* HR			PER HARV COST \$	ACRE TOTAL COST** \$	TOTAL RETURN \$
827	880.0	50	2	28	97	24	141	201
833	317.2	37	2	24	122	11	150	159
848	101.0	75	2	36	162	21	221	298
858	72.5	25	2	10	125	32	164	94
863	67.0	62	3	23	114	26	148	236
830	65.7	16	2	6	97	13	143	63
835	59.0	49	5	9	122	25	162	194
836	44.4	56	3	24	111	15	134	250
112	30.0	46	3	17	126	16	145	173
812	21.1	50	2	23	142	17	159	194
146	17.3	50	2	24	115	13	137	177
830	15.8	24	4	5	102	12	132	95
828	10.2	30	7	4	150	19	175	103

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

1979	130.9	47	2	23	110	21	150	189
1978	41.5	30	4	8	116	21	147	111
1977	162.0	44	3	19	98	16	131	109
1976	158.7	43	3	18	96	17	127	112
1975	148.1	47	2	23	87	13	116	155

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

*** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 13 ENTERPRISES OF WHEAT
12 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR \$		PROFIT ON ENTERPRISE	
PROFIT	LABOR	NET	NET	OF	OF	PRIZE	FARM
RETURN		COST	RETURN	LABOR	COST		NO
\$	\$	\$	\$	\$	\$	\$	
60	75	2.81	4.02	36.43	1.43	53,262	827
9	18	4.07	4.30	9.76	1.06	2,713	833
77	96	2.94	3.96	43.79	1.35	7,727	848
70-	55-	6.48	3.69	18.59-	0.57	5,120-	858
88	107	2.38	3.79	39.07	1.59	5,898	863
80-	66-	9.06	4.00	22.95-	0.44	5,252-	830
32	57	3.32	3.98	9.35	1.20	1,894	835
116	134	2.40	4.49	48.75	1.87	5,163	836
28	38	3.14	3.75	12.92	1.19	838	112
35	53	3.16	3.85	23.64	1.22	731	812
40	53	2.71	3.51	14.68	1.29	692	146
37-	16-	5.55	4.00	3.24-	0.72	580-	830
72-	47-	5.89	3.45	6.44-	0.59	740-	828

ANNUAL AVERAGES- ALL ENIR. WEIGHIED BY ACRES:

39	54	3.19	4.04	22.68	1.26	5,171	1979
36-	16-	4.89	3.67	4.11-	0.75	1,520-	1978
22-	6-	2.99	2.50	2.13-	0.84	3,462-	1977
15-	0	2.93	2.59	0.23-	0.88	2,335-	1976
39	50	2.44	3.26	19.13	1.34	5,767	1975

SOYBEANS
FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
1 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES	AVERAGE		PROD	AVERAGE			
	PER ENIR	PER YIELD	ACRE LABOR*	PER HR OF LABOR	GROW COST	PER HARV COST	ACRE TOTAL COST**	TOTAL RETURN
	AC	BU	HR	BU	\$	\$	\$	\$
833	332.8	20	1	11	128	17	161	124

* TO GROW AND HARVEST THE CROP
 ** INCLUDES STORING AND SELLING COSTS
 *** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
 (RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

SUNFLOWERS
FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
1 COST ACCOUNT FARMS, 1979
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES	AVERAGE		PROD	AVERAGE			
	PER ENIR	PER YIELD	ACRE LABOR*	PER HR OF LABOR	GROW COST	PER HARV COST	ACRE TOTAL COST**	TOTAL RETURN
	AC	LB	HR	LB	\$	\$	\$	\$
833	246.1	1,074	3	433	111	15	155	113

* TO GROW AND HARVEST THE CROP
 ** INCLUDES STORING AND SELLING COSTS
 *** VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED
 (RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

SOYBEANS
 FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
 1 COST ACCOUNT FARMS, 1979
 (READ ACROSS BOTH PAGES)

AVERAGE		AVERAGE		RETURN PER		PROFIT	
PER ACRE		PER BU***		HOURL	\$	ON	
LABOR		NET	NET	OF	OF	ENTER-	FARM
PROFIT	RETURN	COST	RETURN	LABOR	COST	PRISE	NO
\$	\$	\$	\$	\$	\$	\$	
37-	24-	7.94	6.11	11.07-	0.77	12,372-	833

SUNFLOWERS
 FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
 1 COST ACCOUNT FARMS, 1979
 (READ ACROSS BOTH PAGES)

AVERAGE		AVERAGE		RETURN PER		PROFIT	
PER ACRE		PER LB***		HOURL	\$	ON	
LABOR		NET	NET	OF	OF	ENTER-	FARM
PROFIT	RETURN	COST	RETURN	LABOR	COST	PRISE	NO
\$	\$	\$	\$	\$	\$	\$	
42-	19-	0.14	0.11	5.03-	0.73	10,293-	833