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A.E. Res. 84-19

**FIELD CROPS
COSTS AND RETURNS
FROM
FARM COST ACCOUNTS
(FINAL REPORT)**

**24 FARMS-1983
NEW YORK STATE**

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REPORTS
from
FARM COST ACCOUNTS

24 Farms, 1983

Enterprise data from the 1983 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 14853-0398.

| | |
|---------------------------------------------|-----------------|
| Overhead Costs | A.E. Res. 84-17 |
| Livestock Costs and Returns | A.E. Res. 84-18 |
| Field Crops Costs and Returns | A.E. Res. 84-19 |
| Fruit and Vegetable Crops Costs and Returns | A.E. Res. 84-20 |

Special Note - These publications are the final reports in a series that has spanned 70 years of continuous research documenting costs and returns for enterprises commonly found on New York farms.

FIELD CROPS COSTS AND RETURNS, A.E. Res. 84-19

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INTRODUCTION

The New York Farm Cost Account Project is a research project which serves as a means of obtaining primary cost data for enterprises common on New York farms. It provides data on labor requirements and costs, machinery costs, and production costs for crop and livestock enterprises. The data are 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 provide an indication of economic factors experienced by commercial farm businesses 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, completing the analysis, and preparing these reports were done by Barbara Wilcox and Florence Blodgett with assistance from Mary Chaffee and Cindy Farrell.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 84-10, Dairy Farm Management Business Summary, New York, 1983 by Stuart F. Smith and Linda D. Putnam.

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 farm data would not exist.

Inflation, appreciation, supply and demand all have a direct effect on the inventory values on New York dairy farms. Machinery prices have risen steadily during the past six years. Dairy cow prices have changed most dramatically as the demand for replacements jumped in 1978 and 1979 but has declined rapidly since 1980. Real estate values dropped two percent in 1983.

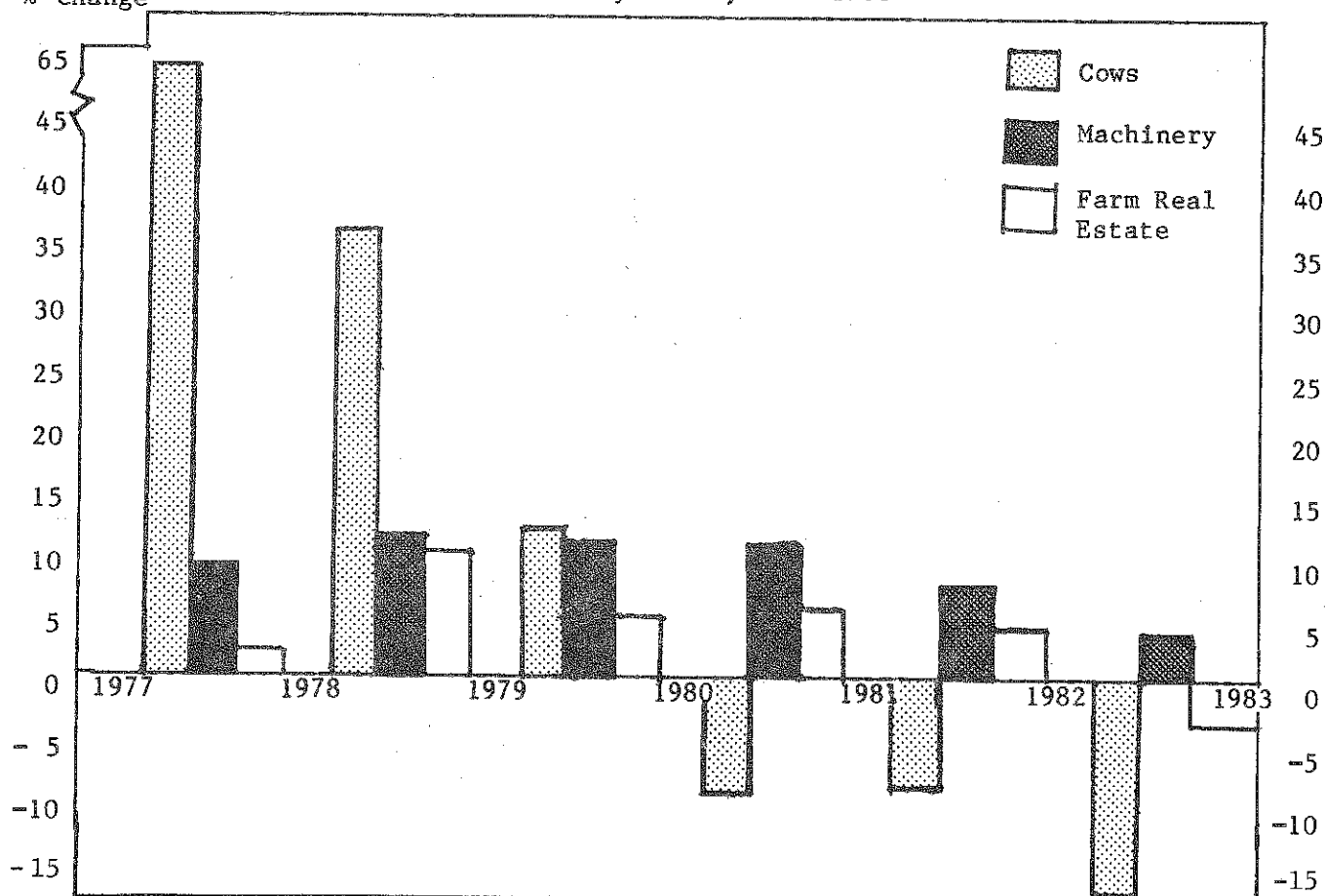
Table 1. UNIT VALUES OF NEW YORK DAIRY FARM INVENTORY ITEMS, 1977-1983

| Year | New York Dairy Cows | | Machinery* | N.Y. Farm Real Estate | |
|------|---------------------|----------|------------|-----------------------|----------|
| | Value/Head | 1977=100 | | Value/Acre | 1977=100 |
| 1977 | \$ 495 | 100 | 100 | \$587 | 100 |
| 1978 | 800 | 162 | 109 | 600 | 102 |
| 1979 | 1,105 | 223 | 122 | 670 | 113 |
| 1980 | 1,240 | 251 | 136 | 708 | 119 |
| 1981 | 1,120 | 226 | 152 | 749 | 126 |
| 1982 | 1,010 | 204 | 165 | 786 | 132 |
| 1983 | 850 | 172 | 174 | 770 | 129 |

*Annual average for U.S.

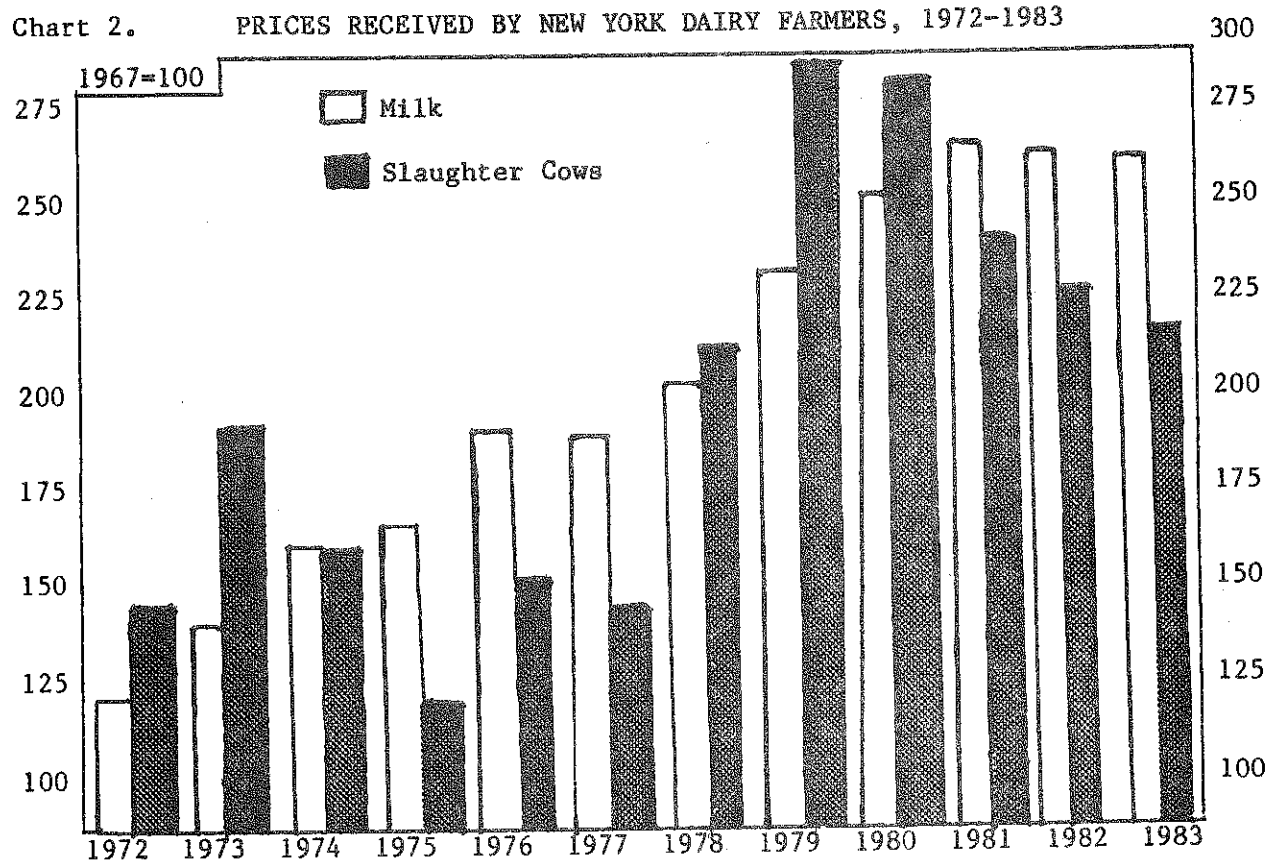
Table 1 shows New York year end (December) price received for dairy cows (replacements), an index of the same cow prices, an index of U.S. machinery prices, the average per acre value of New York farmland and buildings reported in April, and an index of the real estate prices.

Chart 1. ANNUAL CHANGES IN DAIRY COW, FARM MACHINERY, & FARM REAL ESTATE VALUES
% change New York Dairy Farms, 1977-1983



Source: USDA, ERS, Farm Real Estate Market Developments Outlook & Situation. USDA, Agricultural Prices.

Chart 2. PRICES RECEIVED BY NEW YORK DAIRY FARMERS, 1972-1983



The prices dairy farmers receive for milk, cattle, and other commodities they sell have a major effect on dairy farm profits. Chart 2 shows what has happened to average milk and slaughter cow prices paid to New York farmers since 1972. Milk prices have increased at a more constant rate showing declines in 1977, 1982 and 1983. Slaughter cow prices have shown wide fluctuations over the period but have not moved in the same direction for more than four consecutive years; since 1979 prices have been declining.

Table 2. PRICES RECEIVED BY NEW YORK DAIRY FARMERS, 1971-1983

| Year | All Milk | Slaughter Cows | Calves | Monthly Farm Price Per 100 Lbs. of Milk, 1983 | |
|-------|----------|----------------|--------|-----------------------------------------------|-------|
| | (cwt.) | (cwt.) | (cwt.) | | |
| 1971 | 6.12 | 21.20 | 36.20 | January | 13.80 |
| 1972 | 6.33 | 24.50 | 44.80 | February | 13.80 |
| 1973 | 7.32 | 32.80 | 54.60 | March | 13.50 |
| 1974 | 8.35 | 27.10 | 40.80 | April | 13.30 |
| 1975 | 8.71 | 20.60 | 26.20 | May | 13.10 |
| | | | | June | 12.90 |
| 1976 | 9.83 | 25.40 | 34.50 | July | 13.30 |
| 1977 | 9.75 | 25.00 | 37.50 | August | 13.80 |
| 1978 | 10.50 | 35.30 | 58.20 | September | 14.00 |
| 1979 | 11.90 | 49.80 | 88.80 | October | 14.20 |
| 1980 | 13.00 | 46.30 | 78.00 | November | 14.10 |
| | | | | December | 14.20 |
| 1981 | 13.80 | 41.30 | 66.20 | | |
| 1982 | 13.70 | 38.60 | 58.80 | | |
| 1983* | 13.67 | 38.00 | 60.41 | | |

*Preliminary

Source: USDA, Agricultural Prices, New York.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1973-1983

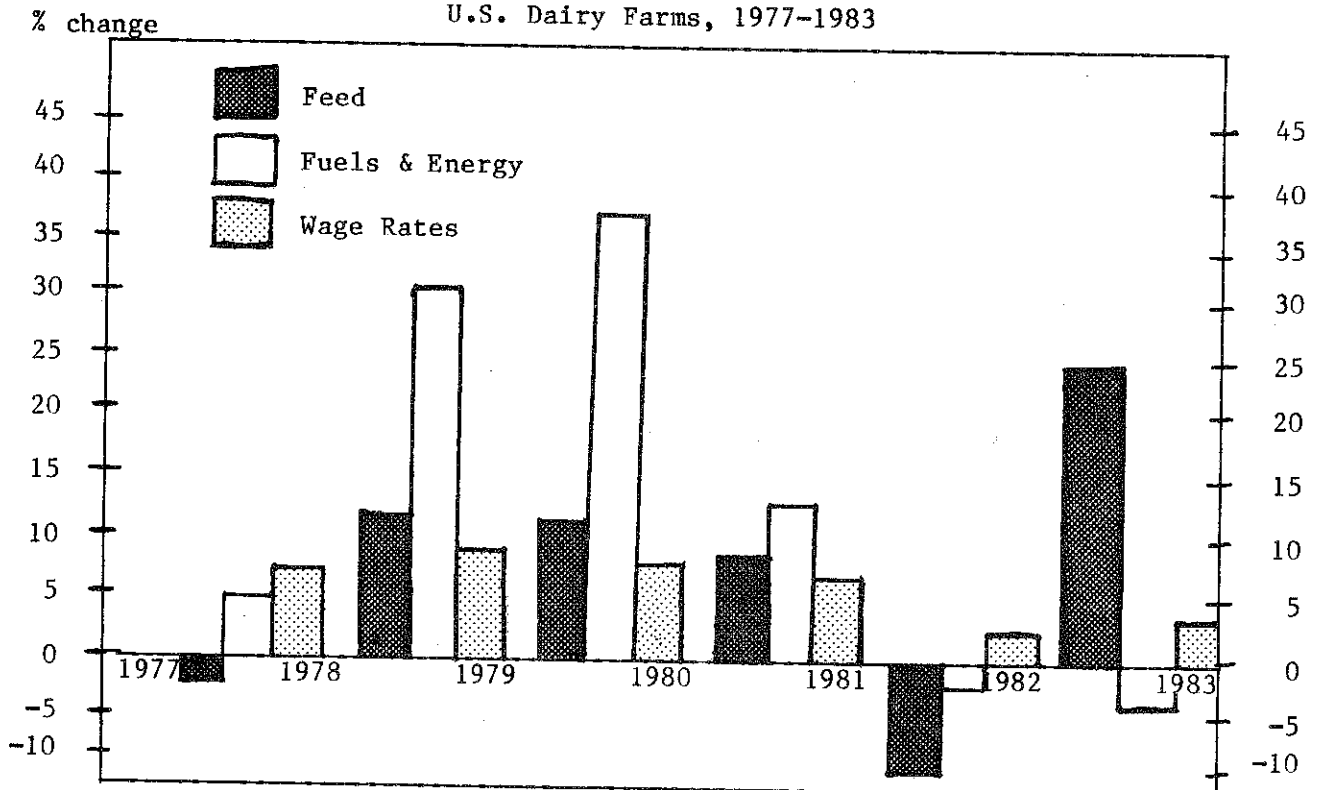
| Year | Index 1977=100 | | | | | |
|-------|----------------|-------|---------------|------------|-------|----------|
| | Feed | Fert. | Fuel & Energy | Wage Rates | Taxes | Interest |
| 1973 | 86 | 56 | 57 | 69 | 77 | 55 |
| 1974 | 104 | 92 | 79 | 79 | 81 | 65 |
| 1975 | 100 | 120 | 88 | 85 | 87 | 77 |
| 1976 | 103 | 102 | 93 | 93 | 94 | 88 |
| 1977 | 100 | 100 | 100 | 100 | 100 | 100 |
| 1978 | 98 | 100 | 105 | 107 | 100 | 117 |
| 1979 | 110 | 108 | 137 | 117 | 107 | 143 |
| 1980 | 123 | 134 | 188 | 126 | 115 | 174 |
| 1981 | 134 | 144 | 213 | 137 | 123 | 211 |
| 1982 | 122 | 144 | 210 | 143 | 131 | 233 |
| 1983* | 153 | 137 | 202 | 147 | 140 | 236 |

*Preliminary

SOURCE: USDA Agricultural Prices

The prices dairy farmers pay for a given quantity of goods and services has a major influence on farm production costs. The astute manager will keep close tabs on unit costs and substitute the most economical goods and services for those that are too expensive.

Table 3 shows the unit cost indexes of selected goods and services used on New York dairy farms. The changes in feed prices, fuels and energy costs, and wage rates between years are illustrated in Chart 3.

Chart 3. ANNUAL CHANGES IN PRICES OF THREE MAJOR PRODUCTION ITEMS
U.S. Dairy Farms, 1977-1983

Feed costs increased 25 percent in 1983 after declining nine percent in 1982. Fuel and energy prices dropped for the second consecutive year. Wage rates continued to increase.

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION, AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1983

| Station | Average temperature | | Precipitation | | | | Length of growing season* | |
|-------------|---------------------|------|---------------|------|--------------|------|---------------------------|------|
| | May - Sept. | | May - Sept. | | Total Annual | | growing season* | |
| | 1941-70 | 1983 | 1941-70 | 1983 | 1941-70 | 1983 | 1947-67 | 1983 |
| | degrees | | inches | | | | days | |
| Albany | 65.7 | 65.3 | 15.4 | 15.2 | 33.4 | 46.3 | --- | 145 |
| Alfred | 61.8 | 60.1 | 17.2 | 16.6 | 36.7 | 36.7 | 125 | 98 |
| Binghamton | 63.3 | 65.4 | 17.9 | 15.1 | 37.4 | 42.6 | 154 | 164 |
| Brockport | 64.9 | 66.5 | 15.1 | 11.8 | 28.3 | 31.1 | --- | 156 |
| Canton | 63.0 | 63.0 | 16.5 | 15.8 | 34.5 | 41.7 | 127 | 97 |
| Geneva | 64.6 | 65.4 | 14.6 | 11.9 | 32.3 | 30.3 | --- | 155 |
| Glens Falls | --- | 65.2 | 17.8 | 21.0 | 39.3 | 54.4 | --- | 145 |
| Ithaca | 63.8 | 63.2 | 17.2 | 11.9 | 34.8 | 35.6 | 145 | 123 |
| Lowville | 62.5 | 61.9 | 16.5 | 19.2 | 38.5 | 44.6 | 123 | 135 |
| Utica | 63.5 | 66.3 | 18.1 | 15.5 | 40.6 | 41.8 | 157 | 151 |

* 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, 1983, Vol. 95, No. 13.

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 1983 and for the period 1941-70. Several stations throughout the State are listed.

The length of the 1983 growing season was significantly shorter than normal in most areas of the State. A very wet April preceded the five month growing season which experienced an average but highly variable amount of precipitation. Most stations reported higher than normal rainfall for the year, especially in eastern areas. Temperatures were near normal for the season but also varied throughout the State during the season.

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1983

| | May | | June | | July | | August | | September | |
|-------------|---------|------|---------|------|---------|------|---------|------|-----------|------|
| | 1941-70 | 1983 | 1941-70 | 1983 | 1941-70 | 1983 | 1941-70 | 1983 | 1941-70 | 1983 |
| Albany | 3.26 | 6.26 | 3.00 | 1.95 | 3.12 | 1.34 | 2.87 | 3.41 | 3.12 | 2.28 |
| Alfred | 3.76 | 3.57 | 3.76 | 4.85 | 3.73 | 2.19 | 3.00 | 3.63 | 2.93 | 2.31 |
| Binghamton | 3.83 | 4.05 | 3.59 | 4.08 | 3.83 | 2.20 | 3.61 | 3.21 | 3.02 | 1.53 |
| Brockport | 2.55 | 2.76 | 2.65 | 1.77 | 2.28 | 1.42 | 3.00 | 3.96 | 2.75 | 1.91 |
| Canton | 3.37 | 3.93 | 2.91 | 1.92 | 3.43 | 3.14 | 3.47 | 3.96 | 3.31 | 2.84 |
| Geneva | 3.02 | 3.01 | 3.10 | 3.44 | 3.06 | 0.50 | 2.82 | 2.91 | 2.59 | 2.04 |
| Glens Falls | 3.63 | 7.19 | 3.77 | 1.64 | 3.68 | 3.38 | 3.42 | 6.86 | 3.31 | 1.95 |
| Ithaca | 3.55 | 2.83 | 3.40 | 3.03 | 3.67 | 0.92 | 3.49 | 3.62 | 3.08 | 1.54 |
| Lowville | 3.42 | 3.35 | 2.94 | 3.94 | 3.26 | 1.05 | 3.58 | 8.65 | 3.31 | 2.25 |
| Utica | 3.52 | 4.03 | 3.55 | 1.64 | 4.17 | 2.09 | 3.54 | 5.11 | 3.32 | 2.64 |

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1983, Vol. 95, No. 13.

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

| Item | Unit | New York State* | | | | Cost Account |
|-------------------|------|-----------------|---------|---------|--------|--------------|
| | | 1957-61 | 1967-71 | 1977-81 | 1983 | 1983 |
| Hay, alfalfa mix. | tons | 2.2 | 2.6 | 2.7 | 2.8 | 2.4 |
| Corn silage | tons | 11 | 14 | 14 | 14 | 13 |
| Corn grain | bu. | 57 | 85 | 90 | 90 | 92 |
| Oats | bu. | 52 | 60 | 60 | 57 | NA |
| Wheat | bu. | 32 | 39 | 40 | 46 | 56 |
| Milk per cow | lbs. | 7,914 | 10,361 | 11,742 | 12,437 | 16,595 |

*Source: New York Agricultural Statistics, 1983; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1983
Crop Enterprises

| Crop | Number of enter- prises | Average acres per enter- prise | Yield per acre | Hours of labor per acre* | Return per | | Profit per acre | Profit on enter- prise |
|-------------------|----------------------------------|--------------------------------------------|----------------------|--------------------------------------|----------------------|------|-----------------------|---------------------------------|
| | | Hour of labor | | | Dollar of cost | | | |
| <u>Forage:</u> | | | | | | | | |
| Hay | 15 | 74 | 2.4 tn | 8 | 1.32- | 0.77 | 54- | 4,020- |
| Hay crop silage | 18 | 176 | 5.8 tn | 4 | 3.67 | 0.95 | 11- | 1,944- |
| Corn silage | 19 | 127 | 13.0 tn | 5 | 7.06 | 1.00 | 1 | 172 |
| <u>Grain:</u> | | | | | | | | |
| Corn for grain | 6 | 68 | 92 bu | 2 | 16.77 | 1.07 | 21 | 1,444 |
| High moist. corn | 15 | 131 | 3.5 tn | 3 | 7.88 | 1.02 | 5 | 626 |
| Wheat, winter | 6 | 148 | 56 bu | 2 | 9.00- | 0.84 | 36- | 5,349- |
| <u>Fruit:</u> | | | | | | | | |
| Apples | 6 | 75 | 756 bu | 115 | 11.65 | 1.27 | 483 | 36,182 |
| Red tart cherries | 5 | 32 | 7,008 lb | 64 | 38.31 | 2.57 | 2,059 | 65,920 |

*To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1980-83

| Enterprise | Return per hour of labor | | | | Return per dollar of cost | | | |
|--------------------|--------------------------|--------|--------|-------|---------------------------|------|------|------|
| | 1980 | 1981 | 1982 | 1983 | 1980 | 1981 | 1982 | 1983 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>Livestock:</u> | | | | | | | | |
| Dairy cows | 10.64 | 7.89 | 8.65 | 8.69 | 1.11 | 1.04 | 1.07 | 1.05 |
| Dairy heifers | 5.94 | 0.25 | 1.49 | 3.88- | 0.99 | 0.87 | 0.91 | 0.78 |
| <u>Forage:</u> | | | | | | | | |
| Hay | 0.02 | 1.70 | 2.98 | 1.32- | 0.81 | 0.86 | 0.91 | 0.77 |
| Hay crop silage | 5.82 | 2.79 | 2.20- | 3.67 | 1.00 | 0.94 | 0.85 | 0.95 |
| Corn silage | 5.86 | 5.97 | 3.38 | 7.06 | 0.99 | 0.99 | 0.96 | 1.00 |
| <u>Grain:</u> | | | | | | | | |
| Corn for grain | 23.76 | 12.79- | 5.14- | 16.77 | 1.28 | 0.77 | 0.84 | 1.07 |
| High moisture corn | 22.68 | 0.45 | 6.63- | 7.88 | 1.23 | 0.92 | 0.86 | 1.02 |
| Wheat, winter | 22.46 | 15.26 | 16.29- | 9.00- | 1.21 | 1.10 | 0.77 | 0.84 |
| <u>Fruits:</u> | | | | | | | | |
| Apples | 5.52 | 8.97 | 4.50 | 11.65 | 0.91 | 1.13 | 0.83 | 1.27 |
| Red tart cherries | 17.29 | 13.76 | 6.94 | 38.31 | 1.62 | 1.35 | 1.03 | 2.57 |

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
1,111 ACRES ON 15 COST ACCOUNT FARMS, 1983

| ITEM | AVERAGE PER ACRE |
|-----------------------------------------------|------------------|
| <u>COSTS</u> | |
| GROWING: | |
| LABOR 0 HR - - - - - | \$ 0 |
| TRACTOR 0 HR - - - - - | 0 |
| TRUCK, EQUIPMENT - - - - - | 0 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 1 |
| LAND USE - - - - - | 40 |
| MANURE, LIME, COVER CROP - - - - - | 6 |
| FERTILIZER - LBS N- 6, P- 16, K- 36 - - - - - | 13 |
| SEED, PLANTS NA - - - - - | 24 |
| SPRAY, DUST MATERIALS - - - - - | 2 |
| INTEREST, ALL OTHER - - - - - | 5 |
| TOTAL GROWING COSTS - - - - - | \$ 91 |
| HARVESTING: | |
| LABOR 8 HR - - - - - | 43 |
| TRACTOR 3 HR - - - - - | 25 |
| TRUCK, EQUIPMENT - - - - - | 35 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 0 |
| ALL OTHER - - - - - | 20 |
| TOTAL HARVESTING COSTS - - - - - | 123 |
| TOTAL PRODUCTION COSTS - - - - - | \$214 |
| STORING AND SELLING: | |
| LABOR 0 HR - - - - - | 0 |
| TRACTOR, TRUCK, EQUIPMENT - - - - - | 0 |
| BUILDING USE - - - - - | 12 |
| INTEREST, ALL OTHER - - - - - | 10 |
| TOTAL STORING AND SELLING COSTS - - - - - | 22 |
| TOTAL COSTS - - - - - | \$236 |
| <u>RETURNS</u> | |
| CROP - YIELD: 2.4 TN - - - - - | \$182 |
| BY-PRODUCT, OTHER RETURNS** - - - - - | 0 |
| TOTAL RETURNS - - - - - | \$182 |
| PROFIT - - - - - | 54- |

| | AVERAGE |
|-------------------------------------|---------|
| OTHER FACTORS: COST PER TN TO: GROW | \$ 38 |
| HARVEST | 51 |
| STORE AND SELL | 9 |
| TOTAL (OR NET*) COST PER TN | 98 |
| TOTAL (OR NET*) RETURN ** PER TN | 75 |
| PROFIT PER TON | 23- |
| LABOR RETURN PER ACRE | \$ 11- |
| PRODUCTION PER HOUR OF LABOR | 0.3 TN |
| RETURN PER HOUR OF LABOR | \$1.32- |
| RETURN PER DOLLAR OF COST | 0.77 |

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

**RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

FACTORS FROM 15 ENTERPRISES OF HAY
15 COST ACCOUNT FARMS, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | AVERAGE PER ACRE | | | |
|------------|----------------------|------------------|--------|-------------------------------|------------------|--------------|-----------------|-----------------|
| | | YIELD | LABOR* | | GROW COST | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | TN | HR | TN | \$ | \$ | \$ | \$ |
| 830 | 216.8 | 2.4 | 11 | 0.2 | 50 | 105 | 171 | 178 |
| 827 | 161.0 | 1.5 | 6 | 0.3 | 134 | 150 | 301 | 107 |
| 836 | 117.0 | 3.7 | 14 | 0.3 | 110 | 142 | 280 | 261 |
| 867 | 97.3 | 2.2 | 6 | 0.3 | 96 | 127 | 238 | 160 |
| 153 | 85.9 | 2.0 | 7 | 0.3 | 59 | 94 | 176 | 134 |
| 117 | 71.8 | 2.3 | 7 | 0.4 | 93 | 80 | 196 | 174 |
| 824 | 68.0 | 2.7 | 6 | 0.4 | 102 | 99 | 209 | 214 |
| 111 | 57.1 | 2.2 | 4 | 0.6 | 104 | 98 | 224 | 180 |
| 835 | 45.0 | 3.0 | 6 | 0.5 | 83 | 148 | 271 | 244 |
| 127 | 44.7 | 2.0 | 4 | 0.5 | 129 | 99 | 266 | 180 |
| 105 | 37.1 | 3.5 | 8 | 0.4 | 52 | 116 | 204 | 262 |
| 146 | 34.0 | 1.6 | 8 | 0.2 | 119 | 160 | 289 | 125 |
| 821 | 33.0 | 2.7 | 7 | 0.4 | 82 | 168 | 270 | 229 |
| 112 | 26.5 | 3.5 | 14 | 0.2 | 83 | 254 | 394 | 281 |
| 105 | 16.0 | 2.5 | 5 | 0.5 | 79 | 132 | 244 | 212 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

| | | | | | | | | |
|------|-------|-----|---|-----|-----|-----|-----|-----|
| HIGH | 135.6 | 2.3 | 9 | 0.3 | 88 | 124 | 231 | 167 |
| MED | 57.3 | 2.4 | 5 | 0.5 | 101 | 102 | 227 | 196 |
| LOW | 29.3 | 2.8 | 9 | 0.3 | 82 | 165 | 277 | 221 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | | |
|------|------|-----|---|-----|----|-----|-----|-----|
| 1983 | 74.1 | 2.4 | 8 | 0.3 | 91 | 123 | 236 | 182 |
| 1982 | 79.9 | 2.5 | 7 | 0.4 | 71 | 99 | 193 | 175 |
| 1981 | 52.4 | 3.2 | 7 | 0.4 | 87 | 118 | 234 | 202 |
| 1980 | 70.1 | 2.8 | 7 | 0.4 | 80 | 97 | 201 | 163 |
| 1979 | 76.0 | 2.9 | 7 | 0.4 | 72 | 89 | 185 | 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 15 ENTERPRISES OF HAY
15 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER TON*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|-----------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 7 | 54 | 72 | 75 | 5.06 | 1.04 | 1,497 | 830 |
| 194- | 142- | 197 | 70 | 24.42- | 0.35 | 31,316- | 827 |
| 19- | 60 | 75 | 70 | 4.17 | 0.93 | 2,229- | 836 |
| 78- | 47- | 109 | 73 | 7.09- | 0.67 | 7,591- | 867 |
| 42- | 11- | 90 | 68 | 1.48- | 0.76 | 3,623- | 153 |
| 22- | 14 | 84 | 75 | 2.06 | 0.89 | 1,548- | 117 |
| 5 | 42 | 78 | 80 | 6.84 | 1.02 | 352 | 824 |
| 44- | 20- | 101 | 81 | 5.25- | 0.80 | 2,533- | 111 |
| 27- | 5 | 89 | 80 | 0.88 | 0.90 | 1,208- | 835 |
| 86- | 68- | 133 | 90 | 18.19- | 0.68 | 3,832- | 127 |
| 58 | 100 | 58 | 75 | 12.37 | 1.29 | 2,161 | 105 |
| 164- | 128 | 185 | 80 | 15.93- | 0.43 | 5,578- | 146 |
| 41- | 4- | 100 | 85 | 0.54- | 0.85 | 1,352- | 821 |
| 113- | 53- | 112 | 80 | 3.69- | 0.71 | 2,991- | 112 |
| 32- | 8- | 98 | 85 | 1.59- | 0.87 | 508- | 105 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

| | | | | | | | THIRDS |
|-----|-----|-----|----|-------|------|--------|--------|
| 64- | 14- | 99 | 72 | 1.52- | 0.72 | 8,652- | HIGH |
| 31- | 0- | 93 | 80 | 0.08- | 0.87 | 1,754- | MED |
| 56- | 16- | 100 | 80 | 1.82- | 0.80 | 1,654- | LOW |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | |
|-----|-----|----|----|-------|------|--------|------|
| 54- | 11- | 98 | 75 | 1.32- | 0.77 | 4,020- | 1983 |
| 18- | 21 | 77 | 70 | 2.98 | 0.91 | 1,449- | 1982 |
| 32- | 13 | 74 | 64 | 1.70 | 0.86 | 1,710- | 1981 |
| 38- | 0 | 70 | 57 | 0.02 | 0.81 | 2,632- | 1980 |
| 30- | 6 | 64 | 54 | 0.90 | 0.84 | 2,260- | 1979 |

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
3,168 ACRES ON 18 COST ACCOUNT FARMS, 1983

AVERAGE PER ACRE

ITEM

COSTS

GROWING:

| | | | | |
|-------------------------------------|------|-------|------|-------|
| LABOR | 0 HR | ----- | \$ 0 | |
| TRACTOR | 0 HR | ----- | 0 | |
| TRUCK, EQUIPMENT | | ----- | 0 | |
| CUSTOM WORK, EQUIPMENT RENT | | ----- | 44 | |
| LAND USE | | ----- | 7 | |
| MANURE, LIME, COVER CROP | | ----- | 12 | |
| FERTILIZER - LBS N- 2, P- 10, K- 54 | | ----- | 22 | |
| SEED, PLANTS | NA | ----- | 2 | |
| SPRAY, DUST MATERIALS | | ----- | 4 | |
| INTEREST, ALL OTHER | | ----- | | \$ 91 |
| TOTAL GROWING COSTS | | ----- | | |

HARVESTING:

| | | | | |
|-----------------------------|------|-------|----|-------|
| LABOR | 4 HR | ----- | 25 | |
| TRACTOR | 2 HR | ----- | 18 | |
| TRUCK, EQUIPMENT | | ----- | 45 | |
| CUSTOM WORK, EQUIPMENT RENT | | ----- | 1 | |
| ALL OTHER | | ----- | 6 | |
| TOTAL HARVESTING COSTS | | ----- | | 95 |
| TOTAL PRODUCTION COSTS | | ----- | | \$186 |

STORING AND SELLING:

| | | | | |
|---------------------------------|------|-------|---|-------|
| LABOR | 0 HR | ----- | 0 | |
| TRACTOR, TRUCK, EQUIPMENT | | ----- | 0 | |
| BUILDING USE | | ----- | 9 | |
| INTEREST, ALL OTHER | | ----- | 9 | |
| TOTAL STORING AND SELLING COSTS | | ----- | | 18 |
| TOTAL COSTS | | ----- | | \$204 |

RETURNS

| | | | |
|---------------------------------------|-------|-------|-------|
| CROP - YIELD: 5.8 TN - @ 55% MOISTURE | ----- | \$193 | |
| BY-PRODUCT, OTHER RETURNS** | ----- | 0 | |
| TOTAL RETURNS | ----- | | \$193 |
| | ----- | | 11- |

PROFIT

| | | |
|-------------------------------------|--|---------|
| | | AVERAGE |
| OTHER FACTORS: COST PER TN TO: GROW | | \$ 16 |
| HARVEST | | 16 |
| STORE AND SELL | | 3 |
| TOTAL (OR NET*) COST PER TN | | 35 |
| TOTAL (OR NET*) RETURN ** PER TN | | 33 |
| PROFIT PER TON | | 2- |
| LABOR RETURN PER ACRE | | \$ 14 |
| PRODUCTION PER HOUR OF LABOR | | 1.6 TN |
| RETURN PER HOUR OF LABOR | | \$3.67 |
| RETURN PER DOLLAR OF COST | | 0.95 |

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

**RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

FACTORS FROM 18 ENTERPRISES OF HAY CROP SILAGE
18 COST ACCOUNT FARMS, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | GROW COST | AVERAGE PER ACRE | | |
|------------|----------------------|------------------|--------|-------------------------------|--------------|------------------|-----------------|-----------------|
| | | YIELD | LABOR* | | | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | TN | HR | TN | \$ | \$ | \$ | \$ |
| 834 | 823.3 | 5.1 | 4 | 1.4 | | | | |
| 830 | 363.0 | 6.1 | 5 | 1.2 | 85 | 94 | 191 | 163 |
| 827 | 271.0 | 5.6 | 5 | 1.2 | 59 | 81 | 155 | 219 |
| 824 | 245.8 | 6.2 | 3 | 2.2 | 95 | 120 | 234 | 169 |
| 806 | 199.3 | 4.9 | 3 | 1.7 | 104 | 64 | 183 | 199 |
| 111 | 192.9 | 6.0 | 3 | 1.7 | 125 | 99 | 247 | 173 |
| 812 | 192.2 | 6.4 | 2 | 2.9 | 105 | 117 | 234 | 209 |
| 105 | 161.0 | 6.0 | 3 | 1.7 | 133 | 66 | 215 | 211 |
| 112 | 119.0 | 7.4 | 3 | 2.5 | 60 | 77 | 152 | 184 |
| 105 | 114.5 | 5.4 | 3 | 2.0 | 83 | 58 | 171 | 238 |
| 804 | 111.6 | 6.4 | 7 | 0.9 | 100 | 144 | 263 | 187 |
| 835 | 89.0 | 8.5 | 3 | 2.8 | 74 | 145 | 227 | 223 |
| 821 | 63.8 | 5.2 | 5 | 1.0 | 80 | 120 | 252 | 279 |
| 153 | 61.6 | 6.0 | 3 | 2.1 | 83 | 140 | 252 | 181 |
| 146 | 48.5 | 3.7 | 3 | 1.5 | 58 | 68 | 157 | 216 |
| 867 | 42.2 | 5.2 | 2 | 2.6 | 123 | 107 | 241 | 126 |
| 117 | 35.1 | 7.8 | 4 | 2.1 | 100 | 75 | 197 | 170 |
| 127 | 34.3 | 8.3 | 4 | 1.9 | 100 | 86 | 215 | 250 |
| | | | | | 130 | 150 | 331 | 297 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

| | | | | | | | | |
|------|-------|-----|---|-----|----|-----|-----|-----|
| HIGH | 349.2 | 5.5 | 4 | 1.4 | | | | |
| MED | 131.2 | 6.5 | 3 | 1.9 | 90 | 94 | 199 | 183 |
| LOW | 47.6 | 5.8 | 3 | 1.7 | 91 | 96 | 208 | 215 |
| | | | | | 95 | 104 | 227 | 200 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | | |
|------|-------|-----|---|-----|-----|-----|-----|-----|
| 1983 | 176.0 | 5.8 | 4 | 1.6 | | | | |
| 1982 | 150.7 | 6.1 | 4 | 1.6 | 91 | 95 | 204 | 193 |
| 1981 | 149.0 | 7.9 | 4 | 2.0 | 101 | 88 | 214 | 182 |
| 1980 | 156.5 | 7.2 | 4 | 1.9 | 106 | 100 | 233 | 219 |
| 1979 | 139.9 | 6.6 | 5 | 1.4 | 87 | 84 | 195 | 194 |
| | | | | | 82 | 82 | 189 | 165 |

*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 PERCENT MOISTURE.

FACTORS FROM 18 ENTERPRISES OF HAY CROP SILAGE
18 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER TON*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|-----------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 28- | 1- | 37 | 32 | 0.35- | 0.85 | 23,016- | 834 |
| 64 | 92 | 25 | 36 | 18.00 | 1.42 | 23,297 | 830 |
| 65- | 23- | 42 | 30 | 5.02- | 0.72 | 17,699- | 827 |
| 16 | 33 | 29 | 32 | 11.86 | 1.09 | 3,950 | 824 |
| 74- | 51- | 50 | 35 | 17.50- | 0.70 | 14,807- | 806 |
| 25- | 4- | 39 | 35 | 1.05- | 0.89 | 4,805- | 111 |
| 4- | 17 | 34 | 33 | 7.82 | 0.98 | 755- | 812 |
| 32 | 50 | 26 | 31 | 14.34 | 1.21 | 5,161 | 105 |
| 67 | 80 | 23 | 32 | 27.00 | 1.39 | 8,002 | 112 |
| 76- | 62- | 49 | 35 | 23.75- | 0.71 | 8,681- | 105 |
| 4- | 47 | 36 | 35 | 6.41 | 0.98 | 485- | 804 |
| 27 | 43 | 30 | 33 | 14.27 | 1.11 | 2,447 | 835 |
| 71- | 44- | 49 | 35 | 8.56- | 0.72 | 4,547- | 821 |
| 59 | 73 | 26 | 36 | 25.54 | 1.37 | 3,599 | 153 |
| 115- | 104- | 65 | 34 | 40.64- | 0.52 | 5,594- | 146 |
| 27- | 17- | 38 | 33 | 8.65- | 0.87 | 1,116- | 867 |
| 35 | 55 | 28 | 32 | 14.45 | 1.16 | 1,212 | 117 |
| 34- | 13- | 40 | 36 | 3.05- | 0.90 | 1,163- | 127 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

| | | | | | | | THIRDS |
|-----|----|----|----|-------|------|--------|--------|
| 16- | 11 | 36 | 33 | 2.86 | 0.92 | 5,513- | HIGH |
| 7 | 29 | 32 | 33 | 8.35 | 1.03 | 948 | MED |
| 27- | 9- | 39 | 34 | 2.67- | 0.88 | 1,268- | LOW |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| 11- | 14 | 35 | 33 | 3.67 | 0.95 | 1,944- | 1983 |
|-----|----|----|----|-------|------|--------|------|
| 32- | 8- | 35 | 30 | 2.20- | 0.85 | 4,812- | 1982 |
| 14- | 11 | 30 | 28 | 2.79 | 0.94 | 2,129- | 1981 |
| 1- | 23 | 27 | 27 | 5.82 | 1.00 | 152- | 1980 |
| 24- | 2 | 29 | 25 | 0.39 | 0.87 | 3,417- | 1979 |

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
2,415 ACRES ON 19 COST ACCOUNT FARMS, 1983

| ITEM | AVERAGE PER ACRE |
|------------------------------------------------|------------------|
| <u>COSTS</u> | |
| GROWING: | |
| LABOR 2 HR - - - - - | \$ 13 |
| TRACTOR 1 HR - - - - - | 13 |
| TRUCK, EQUIPMENT - - - - - | 25 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 2 |
| LAND USE - - - - - | 44 |
| MANURE, LIME, COVER CROP - - - - - | 29 |
| FERTILIZER - LBS N- 90, P- 56, K- 50 - - - - - | 40 |
| SEED, PLANTS 25 M - - - - - | 17 |
| SPRAY, DUST MATERIALS - - - - - | 25 |
| INTEREST, ALL OTHER - - - - - | 9 |
| TOTAL GROWING COSTS - - - - - | \$217 |
| HARVESTING: | |
| LABOR 3 HR - - - - - | 22 |
| TRACTOR 2 HR - - - - - | 20 |
| TRUCK, EQUIPMENT - - - - - | 40 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 1 |
| ALL OTHER - - - - - | 7 |
| TOTAL HARVESTING COSTS - - - - - | 90 |
| TOTAL PRODUCTION COSTS - - - - - | \$307 |
| STORING AND SELLING: | |
| LABOR 0 HR - - - - - | 0 |
| TRACTOR, TRUCK, EQUIPMENT - - - - - | 0 |
| BUILDING USE - - - - - | 13 |
| INTEREST, ALL OTHER - - - - - | 17 |
| TOTAL STORING AND SELLING COSTS - - - - - | 30 |
| TOTAL COSTS - - - - - | \$337 |

RETURNS

| | |
|---------------------------------------|-------|
| CROP - YIELD: 13.0 TN - - - - - | \$338 |
| BY-PRODUCT, OTHER RETURNS** - - - - - | 0 |
| TOTAL RETURNS - - - - - | \$338 |

PROFIT

| | |
|-------------------------------------|---------|
| | AVERAGE |
| OTHER FACTORS: COST PER TN TO: GROW | \$ 17 |
| HARVEST | 7 |
| STORE AND SELL | 2 |
| TOTAL (OR NET*) COST PER TN | 26 |
| TOTAL (OR NET*) RETURN ** PER TN | 26 |
| PROFIT PER TON | 0 |
| LABOR RETURN PER ACRE | \$ 35 |
| PRODUCTION PER HOUR OF LABOR | 2.6 TN |
| RETURN PER HOUR OF LABOR | \$7.06 |
| RETURN PER DOLLAR OF COST | 1.00 |

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

**RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

FACTORS FROM 19 ENTERPRISES OF CORN SILAGE
19 COST ACCOUNT FARMS, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES | | AVERAGE PER ACRE | | PROD PER HR OF LABOR | AVERAGE PER ACRE | | | |
|------------|-------------|-------|------------------|-----|-------------------------------|------------------|------|--------|--------|
| | PER ENTR | YIELD | LABOR* | TN | | GROW | HARV | TOTAL | TOTAL |
| | | | | | | COST | COST | COST** | RETURN |
| | AC | TN | HR | TN | \$ | \$ | \$ | \$ | |
| 806 | 329.2 | 8.8 | 6 | 1.4 | 228 | 102 | 344 | 245 | |
| 812 | 320.6 | 18.1 | 2 | 7.0 | 198 | 66 | 298 | 471 | |
| 834 | 257.0 | 11.3 | 5 | 2.4 | 206 | 94 | 347 | 282 | |
| 827 | 250.0 | 13.4 | 5 | 3.2 | 271 | 117 | 423 | 323 | |
| 821 | 193.5 | 14.4 | 6 | 2.1 | 196 | 91 | 314 | 377 | |
| 830 | 145.0 | 14.3 | 8 | 1.7 | 226 | 78 | 319 | 371 | |
| 804 | 144.2 | 12.6 | 5 | 2.3 | 208 | 102 | 327 | 351 | |
| 824 | 119.2 | 14.5 | 3 | 4.4 | 203 | 65 | 317 | 348 | |
| 112 | 105.0 | 11.0 | 5 | 2.2 | 183 | 62 | 282 | 274 | |
| 111 | 99.3 | 10.5 | 6 | 1.7 | 232 | 92 | 343 | 283 | |
| 836 | 81.2 | 12.0 | 8 | 1.6 | 183 | 101 | 312 | 324 | |
| 105 | 74.9 | 16.1 | 4 | 4.6 | 175 | 138 | 348 | 435 | |
| 835 | 69.0 | 15.6 | 4 | 4.0 | 269 | 71 | 378 | 406 | |
| 105 | 59.2 | 14.6 | 6 | 2.3 | 256 | 87 | 380 | 351 | |
| 127 | 55.0 | 8.3 | 4 | 2.4 | 258 | 60 | 328 | 248 | |
| 146 | 38.0 | 10.2 | 6 | 1.9 | 249 | 87 | 370 | 265 | |
| 153 | 35.2 | 10.8 | 3 | 4.0 | 166 | 67 | 257 | 269 | |
| 867 | 24.0 | 12.8 | 3 | 3.8 | 234 | 85 | 360 | 321 | |
| 117 | 15.2 | 19.2 | 4 | 3.4 | 138 | 83 | 272 | 480 | |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

| | | | | | | | | |
|------|-------|------|---|-----|-----|----|-----|-----|
| HIGH | 249.2 | 13.3 | 5 | 2.6 | 221 | 92 | 342 | 342 |
| MED | 99.0 | 13.0 | 5 | 2.6 | 206 | 89 | 326 | 340 |
| LOW | 37.8 | 11.8 | 5 | 2.6 | 231 | 77 | 337 | 304 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | | |
|------|-------|------|---|-----|-----|----|-----|-----|
| 1983 | 127.1 | 13.0 | 5 | 2.6 | 217 | 90 | 337 | 338 |
| 1982 | 136.6 | 14.2 | 5 | 2.9 | 228 | 79 | 339 | 324 |
| 1981 | 110.9 | 16.0 | 5 | 3.1 | 220 | 95 | 347 | 342 |
| 1980 | 122.1 | 14.6 | 5 | 3.0 | 202 | 80 | 307 | 304 |
| 1979 | 122.0 | 14.6 | 5 | 2.8 | 173 | 66 | 263 | 281 |

*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 CORN SILAGE
19 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER TON*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|-----------------------|---------------|-------------|------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | OF LABOR | OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 99- | 51- | 39 | 28 | 8.27- | 0.71 | 32,478- | 806 |
| 173 | 198 | 16 | 26 | 76.28 | 1.58 | 55,443 | 812 |
| 65- | 31- | 31 | 25 | 6.59- | 0.81 | 16,791- | 834 |
| 100- | 62- | 31 | 24 | 14.64- | 0.76 | 25,038- | 827 |
| 63 | 98 | 22 | 26 | 14.51 | 1.20 | 12,166 | 821 |
| 52 | 96 | 22 | 26 | 11.45 | 1.16 | 7,486 | 830 |
| 24 | 64 | 26 | 28 | 11.95 | 1.08 | 3,542 | 804 |
| 31 | 51 | 22 | 24 | 15.70 | 1.10 | 3,743 | 824 |
| 8- | 14 | 26 | 25 | 2.71 | 0.97 | 803- | 112 |
| 60- | 22- | 33 | 27 | 3.67- | 0.82 | 5,971- | 111 |
| 12 | 73 | 26 | 27 | 10.01 | 1.04 | 1,018 | 836 |
| 87 | 105 | 22 | 27 | 29.81 | 1.25 | 6,544 | 105 |
| 28 | 48 | 24 | 26 | 12.31 | 1.07 | 1,906 | 835 |
| 29- | 8 | 26 | 24 | 1.17 | 0.92 | 1,697- | 105 |
| 80- | 65- | 40 | 30 | 18.88- | 0.75 | 4,444- | 127 |
| 105- | 80- | 36 | 26 | 14.43- | 0.72 | 4,007- | 146 |
| 12 | 26 | 24 | 25 | 9.61 | 1.05 | 418 | 153 |
| 39- | 22- | 28 | 25 | 5.78- | 0.89 | 934- | 867 |
| 208 | 239 | 14 | 25 | 41.71 | 1.77 | 3,168 | 117 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

| | | | | | | | THIRDS |
|-----|-----|----|----|-------|------|--------|--------|
| 0 | 38 | 26 | 26 | 7.33 | 1.00 | 131 | HIGH |
| 14 | 46 | 25 | 26 | 9.25 | 1.04 | 1,426 | MED |
| 33- | 10- | 29 | 26 | 2.06- | 0.90 | 1,249- | LOW |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | |
|-----|----|----|----|------|------|--------|------|
| 1 | 35 | 26 | 26 | 7.06 | 1.00 | 172 | 1983 |
| 15- | 16 | 24 | 23 | 3.38 | 0.96 | 2,049- | 1982 |
| 5- | 31 | 22 | 21 | 5.97 | 0.99 | 556- | 1981 |
| 3- | 29 | 21 | 21 | 5.86 | 0.99 | 417- | 1980 |
| 18 | 48 | 18 | 19 | 9.05 | 1.07 | 2,181 | 1979 |

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
410 ACRES ON 6 COST ACCOUNT FARMS, 1983

| ITEM | AVERAGE PER ACRE |
|--------------------------------------------------|------------------|
| <u>COSTS</u> | |
| GROWING: | |
| LABOR 1 HR - - - - - | \$ 11 |
| TRACTOR 1 HR - - - - - | 16 |
| TRUCK, EQUIPMENT - - - - - | 19 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 1 |
| LAND USE - - - - - | 50 |
| MANURE, LIME, COVER CROP - - - - - | 4 |
| FERTILIZER - LBS N- 126, P- 50, K- 103 - - - - - | 66 |
| SEED, PLANTS 25 M - - - - - | 18 |
| SPRAY, DUST MATERIALS - - - - - | 26 |
| INTEREST, ALL OTHER - - - - - | 4 |
| TOTAL GROWING COSTS - - - - - | \$215 |
| HARVESTING: | |
| LABOR 1 HR - - - - - | 10 |
| TRACTOR 0 HR - - - - - | 2 |
| TRUCK, EQUIPMENT - - - - - | 24 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 2 |
| ALL OTHER - - - - - | 2 |
| TOTAL HARVESTING COSTS - - - - - | 40 |
| TOTAL PRODUCTION COSTS - - - - - | \$255 |
| STORING AND SELLING: | |
| LABOR 0 HR - - - - - | 0 |
| TRACTOR, TRUCK, EQUIPMENT - - - - - | 5 |
| BUILDING USE - - - - - | 1 |
| INTEREST, ALL OTHER - - - - - | 40 |
| TOTAL STORING AND SELLING COSTS - - - - - | 46 |
| TOTAL COSTS - - - - - | \$301 |

RETURNS

| | |
|---------------------------------------|-------|
| CROP - YIELD: 92 BU - - - - - | \$322 |
| BY-PRODUCT, OTHER RETURNS** - - - - - | 0 |
| TOTAL RETURNS - - - - - | \$322 |
| | 21 |

PROFIT

| | AVERAGE |
|-------------------------------------|---------|
| OTHER FACTORS: COST PER BU TO: GROW | \$2.35 |
| HARVEST | 0.43 |
| STORE AND SELL | 0.50 |
| TOTAL (OR NET*) COST PER BU | 3.28 |
| TOTAL (OR NET*) RETURN ** PER BU | 3.51 |
| PROFIT PER BU | 0.23 |
| LABOR RETURN PER ACRE | \$ 42 |
| PRODUCTION PER HOUR OF LABOR | 37 BU |
| RETURN PER HOUR OF LABOR | \$16.77 |
| RETURN PER DOLLAR OF COST | 1.07 |

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

**RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

FACTORS FROM 6 ENTERPRISES OF CORN FOR GRAIN
6 COST ACCOUNT FARMS, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | AVERAGE PER ACRE | | | |
|------------|----------------------|------------------|--------|-------------------------------|------------------|--------------|-----------------|-----------------|
| | | YIELD | LABOR* | | GROW COST | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | BU | HR | BU | \$ | \$ | \$ | \$ |
| 848 | 253.3 | 91 | 2 | 36 | 210 | 36 | 298 | 309 |
| 867 | 46.0 | 129 | 2 | 48 | 285 | 68 | 423 | 501 |
| 836 | 41.2 | 99 | 3 | 36 | 184 | 37 | 229 | 347 |
| 112 | 27.0 | 82 | 2 | 47 | 195 | 31 | 291 | 275 |
| 824 | 24.0 | 40 | 1 | 25 | 200 | 34 | 234 | 144 |
| 867 | 18.0 | 77 | 2 | 35 | 230 | 46 | 302 | 301 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | | |
|------|-------|-----|---|----|-----|----|-----|-----|
| 1983 | 68.3 | 92 | 2 | 37 | 215 | 40 | 301 | 322 |
| 1982 | 158.7 | 106 | 4 | 30 | 250 | 52 | 357 | 300 |
| 1981 | 82.2 | 93 | 3 | 29 | 220 | 47 | 310 | 240 |
| 1980 | 54.8 | 100 | 3 | 29 | 184 | 40 | 259 | 331 |
| 1979 | 97.9 | 99 | 3 | 28 | 181 | 43 | 266 | 265 |

*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 6 ENTERPRISES OF CORN FOR GRAIN
6 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER BUSHEL*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|--------------------------|---------------|-------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 11 | 36 | 3.28 | 3.40 | 14.24 | 1.04 | 2,851 | 848 |
| 78 | 92 | 3.29 | 3.90 | 30.57 | 1.18 | 3,583 | 867 |
| 118 | 139 | 2.31 | 3.50 | 51.28 | 1.51 | 4,858 | 836 |
| 16- | 8- | 3.55 | 3.36 | 4.57- | 0.94 | 432- | 112 |
| 90- | 81- | 5.83 | 3.58 | 50.92- | 0.61 | 2,171- | 824 |
| 1- | 9 | 3.92 | 3.90 | 3.92 | 1.00 | 26- | 867 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | |
|-----|-----|------|------|--------|------|--------|------|
| 21 | 42 | 3.28 | 3.51 | 16.77 | 1.07 | 1,444 | 1983 |
| 57- | 21- | 3.36 | 2.82 | 5.14- | 0.84 | 9,076- | 1982 |
| 70- | 45- | 3.35 | 2.59 | 12.79- | 0.77 | 5,778- | 1981 |
| 72 | 97 | 2.59 | 3.30 | 23.76 | 1.28 | 3,907 | 1980 |
| 1- | 19 | 2.69 | 2.68 | 5.12 | 1.00 | 112- | 1979 |

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
1,968 ACRES ON 15 COST ACCOUNT FARMS, 1983

| ITEM | AVERAGE PER ACRE |
|------------------------------------------------|------------------|
| <u>COSTS</u> | |
| GROWING: | |
| LABOR 2 HR - - - - - | \$ 12 |
| TRACTOR 1 HR - - - - - | 16 |
| TRUCK, EQUIPMENT - - - - - | 25 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 3 |
| LAND USE - - - - - | 48 |
| MANURE, LIME, COVER CROP - - - - - | 27 |
| FERTILIZER - LBS N- 92, P- 59, K- 69 - - - - - | 41 |
| SEED, PLANTS 25 M - - - - - | 18 |
| SPRAY, DUST MATERIALS - - - - - | 25 |
| INTEREST, ALL OTHER - - - - - | 9 |
| TOTAL GROWING COSTS - - - - - | \$224 |
| HARVESTING: | |
| LABOR 1 HR - - - - - | 9 |
| TRACTOR 1 HR - - - - - | 6 |
| TRUCK, EQUIPMENT - - - - - | 28 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 3 |
| ALL OTHER - - - - - | 5 |
| TOTAL HARVESTING COSTS - - - - - | 51 |
| TOTAL PRODUCTION COSTS - - - - - | \$275 |
| STORING AND SELLING: | |
| LABOR 0 HR - - - - - | 1 |
| TRACTOR, TRUCK, EQUIPMENT - - - - - | 1 |
| BUILDING USE - - - - - | 18 |
| INTEREST, ALL OTHER - - - - - | 15 |
| TOTAL STORING AND SELLING COSTS - - - - - | 35 |
| TOTAL COSTS - - - - - | \$310 |
| <u>RETURNS</u> | |
| CROP - YIELD: 3.5 TN - - - - - | \$315 |
| BY-PRODUCT, OTHER RETURNS** - - - - - | 0 |
| TOTAL RETURNS - - - - - | \$315 |
| PROFIT - - - - - | 5 |

| | AVERAGE |
|-------------------------------------|---------|
| OTHER FACTORS: COST PER TN TO: GROW | \$ 65 |
| HARVEST | 15 |
| STORE AND SELL | 10 |
| TOTAL (OR NET*) COST PER TN | 90 |
| TOTAL (OR NET*) RETURN ** PER TN | 91 |
| PROFIT PER TN | 1 |
| LABOR RETURN PER ACRE | \$ 27 |
| PRODUCTION PER HOUR OF LABOR | 1.0 TN |
| RETURN PER HOUR OF LABOR | \$7.88 |
| RETURN PER DOLLAR OF COST | 1.02 |

*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, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | GROW COST | AVERAGE PER ACRE | | |
|------------|----------------------|------------------|--------|-------------------------------|--------------|------------------|-----------------|-----------------|
| | | YIELD | LABOR* | | | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | TN | HR | TN | \$ | \$ | \$ | \$ |
| 834 | 489.0 | 3.5 | 4 | 1.1 | 230 | 44 | 297 | 278 |
| 827 | 389.0 | 3.4 | 3 | 1.3 | 237 | 58 | 345 | 338 |
| 824† | 226.8 | 2.6 | 2 | 1.4 | 202 | 40 | 270 | 238 |
| 830 | 156.8 | 2.6 | 6 | 0.4 | 224 | 43 | 285 | 257 |
| 821 | 136.0 | 5.6 | 5 | 1.1 | 190 | 62 | 286 | 503 |
| 105 | 105.9 | 4.5 | 3 | 1.3 | 237 | 58 | 311 | 339 |
| 111 | 87.7 | 2.8 | 7 | 0.4 | 237 | 67 | 331 | 284 |
| 112† | 75.5 | 3.0 | 3 | 1.1 | 194 | 47 | 284 | 302 |
| 105 | 64.9 | 3.2 | 3 | 1.1 | 190 | 84 | 361 | 300 |
| 867† | 60.0 | 4.1 | 2 | 1.5 | 286 | 57 | 413 | 446 |
| 835 | 50.0 | 4.1 | 3 | 1.2 | 262 | 30 | 305 | 347 |
| 153 | 49.9 | 3.5 | 3 | 1.3 | 172 | 55 | 241 | 329 |
| 835† | 48.0 | 3.5 | 3 | 1.3 | 222 | 39 | 283 | 346 |
| 806† | 15.0 | 4.0 | 4 | 0.9 | 255 | 84 | 606 | 400 |
| 867† | 13.0 | 2.4 | 2 | 1.0 | 274 | 24 | 323 | 262 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

| | | | | | | | | |
|------|-------|-----|---|-----|-----|----|-----|-----|
| HIGH | 279.5 | 3.4 | 3 | 1.0 | 223 | 49 | 304 | 308 |
| MED | 78.8 | 3.6 | 4 | 1.0 | 228 | 62 | 334 | 330 |
| LOW | 35.2 | 3.6 | 3 | 1.2 | 226 | 44 | 308 | 340 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | | |
|------|-------|-----|---|-----|-----|----|-----|-----|
| 1983 | 131.2 | 3.5 | 3 | 1.0 | 224 | 51 | 310 | 315 |
| 1982 | 136.8 | 3.8 | 3 | 1.1 | 227 | 48 | 305 | 262 |
| 1981 | 125.9 | 3.6 | 4 | 1.1 | 216 | 51 | 291 | 268 |
| 1980 | 144.3 | 3.6 | 4 | 1.0 | 191 | 42 | 255 | 314 |
| 1979 | 137.5 | 3.8 | 3 | 1.1 | 159 | 41 | 217 | 264 |

*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 SHELLLED CORN, OTHERWISE AS HM GROUND EAR CORN.

FACTORS FROM 15 ENTERPRISES OF HIGH MOISTURE CORN
13 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER TON*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|-----------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 19- | 4 | 86 | 80 | 1.15 | 0.94 | 9,426- | 834 |
| 7- | 19 | 102 | 100 | 6.60 | 0.98 | 2,788- | 827 |
| 32- | 21- | 102 | 90 | 10.98- | 0.88 | 7,296- | 824 |
| 28- | 5 | 111 | 100 | 0.88 | 0.90 | 4,443- | 830 |
| 217 | 242 | 51 | 90 | 49.60 | 1.76 | 29,471 | 821 |
| 28 | 48 | 69 | 75 | 13.49 | 1.09 | 3,001 | 105 |
| 47- | 4- | 116 | 100 | 0.62- | 0.86 | 4,111- | 111 |
| 18 | 30 | 94 | 100 | 10.80 | 1.06 | 1,380 | 112 |
| 61- | 46- | 114 | 95 | 15.42- | 0.83 | 3,966- | 105 |
| 33 | 45 | 102 | 110 | 16.47 | 1.08 | 1,957 | 867 |
| 42 | 60 | 75 | 85 | 16.95 | 1.14 | 2,077 | 835 |
| 88 | 101 | 70 | 95 | 39.04 | 1.36 | 4,387 | 153 |
| 63 | 77 | 82 | 100 | 28.08 | 1.22 | 3,023 | 835 |
| 206- | 171- | 151 | 100 | 38.91- | 0.66 | 3,083- | 806 |
| 61- | 50- | 136 | 110 | 21.83- | 0.81 | 792- | 867 |

1983 GROUP AVERAGES, ACCORDING TO ACRES:

| | | | | | | | THIRDS |
|----|----|----|----|-------|------|-------|--------|
| 4 | 27 | 89 | 90 | 8.13 | 1.01 | 1,104 | HIGH |
| 4- | 17 | 94 | 93 | 4.65 | 0.99 | 348- | MED |
| 32 | 48 | 85 | 94 | 15.95 | 1.10 | 1,122 | LOW |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | |
|-----|-----|----|----|-------|------|--------|------|
| 5 | 27 | 90 | 91 | 7.88 | 1.02 | 626 | 1983 |
| 42- | 22- | 81 | 69 | 6.63- | 0.86 | 5,796- | 1982 |
| 23- | 1- | 81 | 75 | 0.45- | 0.92 | 2,819- | 1981 |
| 59 | 80 | 71 | 87 | 22.68 | 1.23 | 8,578 | 1980 |
| 47 | 66 | 57 | 69 | 18.84 | 1.22 | 6,560 | 1979 |

Small Grains -

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.

WINTER WHEAT
COSTS AND RETURNS PER ACRE
889 ACRES ON 6 COST ACCOUNT FARMS, 1983

| ITEM | AVERAGE PER ACRE |
|------------------------------------------------|------------------|
| <u>COSTS</u> | |
| GROWING: | |
| LABOR 1 HR - - - - - | \$ 9 |
| TRACTOR 1 HR - - - - - | 12 |
| TRUCK, EQUIPMENT - - - - - | 12 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 8 |
| LAND USE - - - - - | 52 |
| MANURE, LIME, COVER CROP - - - - - | 2 |
| FERTILIZER - LBS N- 78, P- 52, K- 54 - - - - - | 41 |
| SEED, PLANTS 159 LB - - - - - | 15 |
| SPRAY, DUST MATERIALS - - - - - | 3 |
| INTEREST, ALL OTHER - - - - - | 11 |
| TOTAL GROWING COSTS - - - - - | \$165 |
| HARVESTING: | |
| LABOR 1 HR - - - - - | 7 |
| TRACTOR 0 HR - - - - - | 0 |
| TRUCK, EQUIPMENT - - - - - | 31 |
| CUSTOM WORK, EQUIPMENT RENT - - - - - | 0 |
| ALL OTHER - - - - - | 5 |
| TOTAL HARVESTING COSTS - - - - - | 43 |
| TOTAL PRODUCTION COSTS - - - - - | \$208 |
| STORING AND SELLING: | |
| LABOR 0 HR - - - - - | 1 |
| TRACTOR, TRUCK, EQUIPMENT - - - - - | 8 |
| BUILDING USE - - - - - | 1 |
| INTEREST, ALL OTHER - - - - - | 14 |
| TOTAL STORING AND SELLING COSTS - - - - - | 24 |
| TOTAL COSTS - - - - - | \$232 |
| <u>RETURNS</u> | |
| CROP - YIELD: 56 BU - - - - - | \$196 |
| BY-PRODUCT, OTHER RETURNS** - - - - - | 0 |
| TOTAL RETURNS - - - - - | \$196 |
| PROFIT - - - - - | 36- |
| <hr/> | |
| | AVERAGE |
| OTHER FACTORS: COST PER BU TO: GROW | \$2.94 |
| HARVEST | 0.77 |
| STORE AND SELL | 0.42 |
| TOTAL (OR NET*) COST PER BU | 4.13 |
| TOTAL (OR NET*) RETURN ** PER BU | 3.49 |
| PROFIT PER BU | 0.64- |
| <hr/> | |
| LABOR RETURN PER ACRE | \$ 19- |
| PRODUCTION PER HOUR OF LABOR | 29 BU |
| RETURN PER HOUR OF LABOR | 9.00- |
| RETURN PER DOLLAR OF COST | 0.84 |

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

**RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

FACTORS FROM 6 ENTERPRISES OF WINTER WHEAT
6 COST ACCOUNT FARMS, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | AVERAGE PER ACRE | | | |
|------------|----------------------|------------------|--------|-------------------------------|------------------|--------------|-----------------|-----------------|
| | | YIELD | LABOR* | | GROW COST | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | BU | HR | BU | \$ | \$ | \$ | \$ |
| 827 | 541.0 | 61 | 2 | 35 | 168 | 56 | 259 | 212 |
| 848 | 140.0 | 51 | 2 | 26 | 167 | 19 | 196 | 177 |
| 834 | 87.0 | 52 | 2 | 29 | 176 | 33 | 213 | 178 |
| 835 | 54.5 | 43 | 3 | 18 | 166 | 16 | 183 | 140 |
| 836 | 40.4 | 57 | 4 | 17 | 132 | 23 | 164 | 216 |
| 146 | 26.4 | 34 | 4 | 9 | 118 | 25 | 146 | 102 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | | |
|------|-------|----|---|----|-----|----|-----|-----|
| 1983 | 148.2 | 56 | 2 | 29 | 165 | 43 | 232 | 196 |
| 1982 | 152.4 | 50 | 2 | 25 | 171 | 34 | 224 | 173 |
| 1981 | 145.7 | 56 | 2 | 29 | 134 | 30 | 181 | 198 |
| 1980 | 150.2 | 50 | 2 | 26 | 120 | 27 | 167 | 202 |
| 1979 | 130.9 | 47 | 2 | 23 | 110 | 21 | 150 | 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 6 ENTERPRISES OF WINTER WHEAT
6 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER BUSHEL*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|--------------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 47- | 29- | 4.26 | 3.50 | 15.08- | 0.82 | 25,081- | 827 |
| 19- | 1- | 3.87 | 3.50 | 0.40- | 0.90 | 2,650- | 848 |
| 35- | 23- | 4.11 | 3.44 | 12.80- | 0.84 | 3,001- | 834 |
| 43- | 31 | 4.27 | 3.27 | 12.86- | 0.77 | 2,323- | 835 |
| 52 | 81 | 2.87 | 3.79 | 21.23 | 1.32 | 2,111 | 836 |
| 44- | 27- | 4.28 | 3.00 | 7.09- | 0.70 | 1,149- | 146 |

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

| | | | | | | | |
|-----|-----|------|------|--------|------|--------|------|
| 36- | 19- | 4.13 | 3.49 | 9.00- | 0.84 | 5,349- | 1983 |
| 51- | 34- | 4.50 | 3.47 | 16.29- | 0.77 | 7,844- | 1982 |
| 17 | 33 | 3.23 | 3.54 | 15.26 | 1.10 | 2,509 | 1981 |
| 35 | 50 | 3.32 | 4.01 | 22.46 | 1.21 | 5,236 | 1980 |
| 39 | 54 | 3.19 | 4.04 | 22.68 | 1.26 | 5,171 | 1979 |

FACTORS FROM 1 ENTERPRISE OF SPRING BARLEY
1 COST ACCOUNT FARM, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | GROW COST | AVERAGE PER ACRE | | |
|------------|----------------------|------------------|--------|-------------------------------|--------------|------------------|-----------------|-----------------|
| | | YIELD | LABOR* | | | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | BU | HR | BU | \$ | \$ | \$ | \$ |
| 836 | 8.8 | 68 | 3 | 30 | 143 | 23 | 177 | 205 |

FACTORS FROM 2 ENTERPRISES OF OATS
2 COST ACCOUNT FARMS, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | GROW COST | AVERAGE PER ACRE | | |
|------------|----------------------|------------------|--------|-------------------------------|--------------|------------------|-----------------|-----------------|
| | | YIELD | LABOR* | | | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | BU | HR | BU | \$ | \$ | \$ | \$ |
| 827 | 92.0 | 47 | 3 | 22 | 144 | 28 | 174 | 61 |
| 153 | 21.3 | 24 | 2 | 13 | 135 | 25 | 162 | 49 |

FACTORS FROM 1 ENTERPRISE OF RYE
1 COST ACCOUNT FARM, 1983
(ARRANGED BY ACRES OF CROP)

| FARM NO | ACRES PER ENTR | AVERAGE PER ACRE | | PROD PER HR OF LABOR | GROW COST | AVERAGE PER ACRE | | |
|------------|----------------------|------------------|--------|-------------------------------|--------------|------------------|-----------------|-----------------|
| | | YIELD | LABOR* | | | HARV COST | TOTAL COST** | TOTAL RETURN |
| | AC | BU | HR | BU | \$ | \$ | \$ | \$ |
| 827 | 36.0 | 41 | 1 | 49 | 90 | 46 | 139 | 92 |

*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 1 ENTERPRISE OF SPRING BARLEY
1 COST ACCOUNT FARM, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER BUSHEL*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|--------------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 28 | 46 | 2.59 | 3.00 | 20.30 | 1.16 | 246 | 836 |

FACTORS FROM 2 ENTERPRISES OF OATS
2 COST ACCOUNT FARMS, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER BUSHEL*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|--------------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 113- | 94- | 3.73 | 1.30 | 43.48- | 0.35 | 10,415- | 827 |
| 113- | 103- | 6.63 | 2.00 | 55.10- | 0.30 | 2,405- | 153 |

FACTORS FROM 1 ENTERPRISE OF RYE
1 COST ACCOUNT FARM, 1983
(READ ACROSS BOTH PAGES)

| AVERAGE PER ACRE | | AVERAGE PER POUND*** | | RETURN PER | | PROFIT ON ENTERPRISE | FARM NO |
|------------------|-----------------|-------------------------|---------------|---------------------|------------------|-------------------------|------------|
| PROFIT | LABOR RETURN | NET COST | NET RETURN | HOUR OF LABOR | \$ OF COST | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 47- | 40- | 3.40 | 2.25 | 47.70 | 0.66 | 1,693- | 827 |