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A. E. Res. 210

OVERHEAD COSTS

from

FARM COST ACCOUNTS

42 FARMS - 1965

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REPORTS
from
FARM COST ACCOUNTS
42 Farms, 1965

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INTRODUCTION

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

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

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

ECONOMIC CONDITIONS

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

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

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

Economic Indexes
(1957-59 = 100)

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

WEATHER CONDITIONS AT EIGHT NEW YORK STATIONS, 1965*

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

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

**Number of days between last and first frost

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

YIELDS FOR CROPS AND LIVESTOCK

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

*AMS Reports and unpublished tabulations

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

SUMMARY, 1965
Crop Enterprises

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

Livestock Enterprises

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

SUMMARY, 1965

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

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

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

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

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

REAL ESTATE on Cost Account Farms, 1965
 38 farms

Average per farm:

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

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

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

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

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

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

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

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

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

LABOR FORCE on Cost Account Farms, 1965

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

COST OF LABOR, 1965
42 farms

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

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

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

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

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

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

*Interest, insurance, use of buildings, farm labor, etc.

**Trucks, tractors and farm share of auto

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

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

Factors from 41 EQUIPMENT Accounts, 1965
 - continued -

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

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

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

Annual averages, based on totals for all farms:

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

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

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

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

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

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

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

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

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

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

Combinations, 43 tractors in 8 accounts:

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

Averages for 1965, weighted by number of tractors:

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

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

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

TRACTORS, 1965
176 tractors on 38 farms

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

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

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

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

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

Large trucks, 64 trucks in 30 accounts:

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

Small trucks, 54 trucks in 33 accounts:

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

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

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

Averages for 1965, weighted by number of trucks:

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

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

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

*Mileage unknown

**Based on 20 large trucks with known mileage

***Based on 27 small trucks with known mileage

****Based on 47 trucks with known mileage

TRUCKS, 1965
118 trucks on 35 farms

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

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

*Based on 20 large trucks with known mileage

**Based on 27 small trucks with known mileage

***Based on 47 trucks with known mileage