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**LIVESTOCK COSTS AND RETURNS**  
**FROM**  
**FARM COST ACCOUNTS**

**32 FARMS - 1969**

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REPORTS  
from  
FARM COST ACCOUNTS  
32 Farms, 1969

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INTRODUCTION

For the Cost Account year 1969 there were 32 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" farms in New York.

The 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 Oneta Shipe, Edna Wheeler, Helen Kruth, Abbie Leonard, Barbara Upham, Cynthia Piburn, Regina Combs and Mary Bailey.

The material on pages 2 and 3 of this report was taken from A. E. Res. 322, Dairy Farm Management, Business Summary, New York, 1970 by C. A. Bratton.

Table 1. TEMPERATURE, GROWING SEASON AND PRECIPITATION  
Selected Stations, 1947-67 and 1969

Station	Average temperature		Precipitation				Length of growing season*	
	May through Sept.		May through Sept.		Total annual		1947-67	1969
	1947-67	1969	1947-67	1969	1947-67	1969	1947-67	1969
	Degrees		Inches				Days	
Alfred	61.8	61.7	16.8	13.9	36.7	35.2	122	135
Auburn	64.7	64.1	13.4	16.6	31.1	32.5	174	174
Batavia	64.4	64.8	14.7	17.1	31.8	36.1	152	167
Canton	63.0	61.6	16.9	17.8	34.9	33.2	127	114
Lowville	62.3	62.1	15.7	19.6	38.0	39.9	120	115
Norwich	61.7	61.7	18.1	15.0	40.1	37.0	118	115
Poughkeepsie	68.2	66.6	16.4	19.3	38.2	41.5	171	163
Salem	62.5	62.9	17.8	17.8	39.0	39.0	118	115
Utica	63.8	64.0	17.7	18.0	39.8	43.8	157	148

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

The 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 the year. It is for this reason that data are presented on the growing conditions for 1969 and for the period 1947-67.

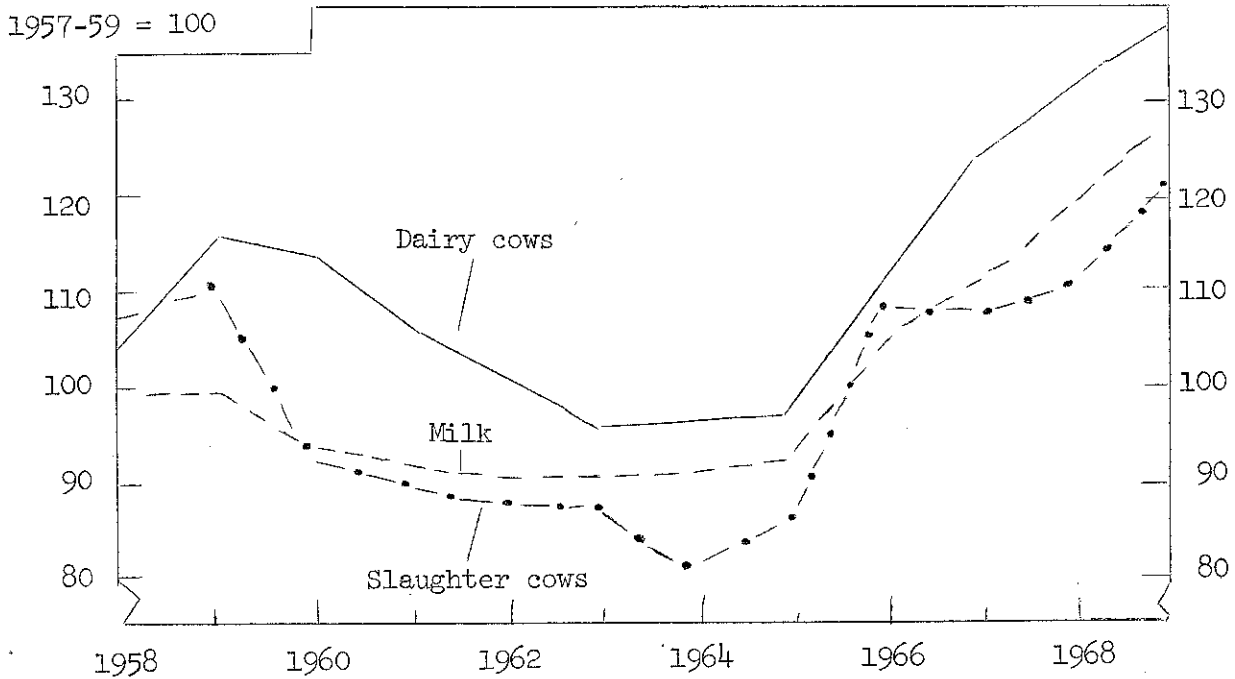
In general, the 1969 growing season can be characterized as having near normal temperatures, a slightly shorter growing season and about normal annual rainfall. Conditions varied from area to area in the State. Data are presented for nine weather stations. The rainfall is reported by months for the growing season. May, June, and July were wet in most areas while August and September were dry (Table 2).

Table 2. GROWING SEASON RAINFALL  
Selected Stations, 1947-67 and 1969

Station	May		June		July		August		September	
	1947-67	1969	1947-67	1969	1947-67	1969	1947-67	1969	1947-67	1969
Alfred	3.43	1.60	3.68	5.23	3.51	4.38	3.34	1.65	2.88	1.00
Auburn	2.64	5.41	2.61	5.50	3.25	3.43	2.80	1.01	2.12	1.26
Batavia	3.02	4.12	2.62	4.68	2.85	3.86	3.54	1.81	2.71	2.60
Canton	3.33	3.31	2.88	6.06	3.40	3.42	4.00	2.45	3.25	2.61
Lowville	3.26	5.90	2.77	6.79	3.15	2.92	3.73	1.80	2.82	2.16
Norwich	3.54	2.42	4.16	4.60	4.02	3.86	3.13	2.54	3.24	1.56
Poughkeepsie	3.10	3.27	2.98	4.16	3.23	5.06	3.76	3.60	3.31	3.25
Salem	3.55	3.66	3.40	4.06	3.87	3.85	3.45	3.00	3.35	3.26
Utica	3.40	4.87	3.20	5.27	4.46	1.16	3.60	3.86	3.06	2.86

SOURCE: Climatological Data, New York, Environmental Data Service, ESSA, U. S. Department of Commerce.

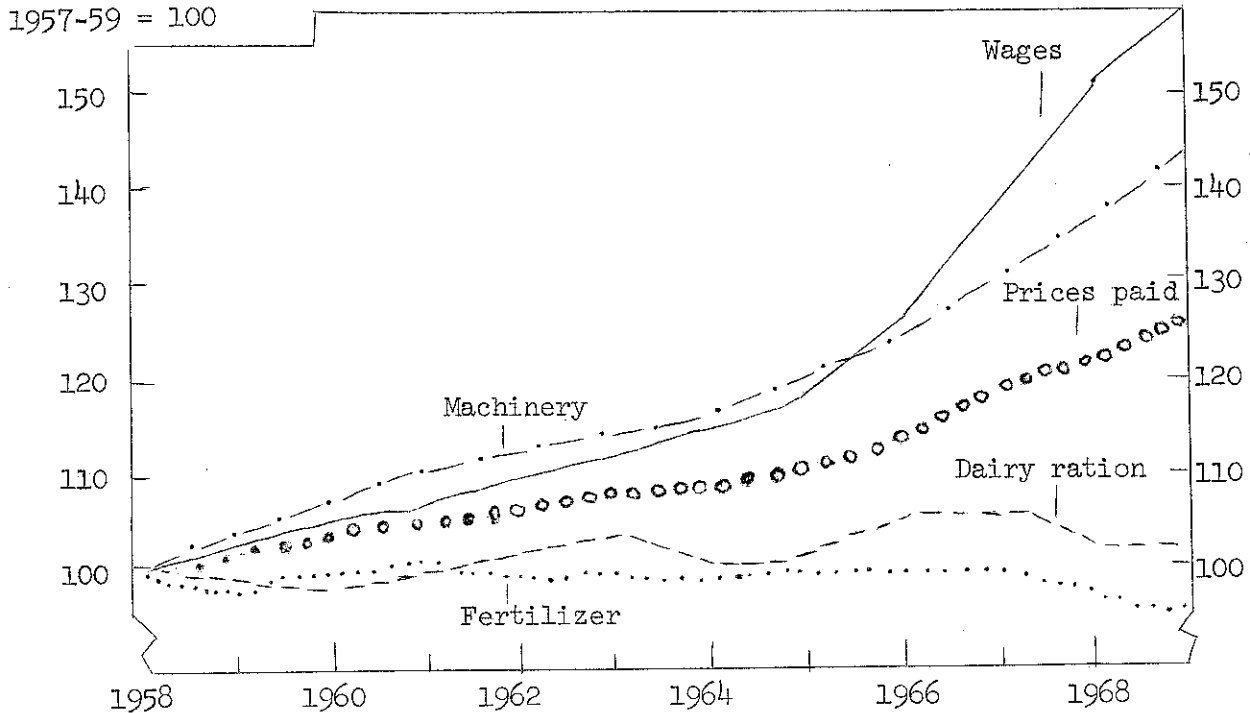
PRICES RECEIVED BY N.Y. DAIRY FARMERS, 1958-1969



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

A look at the 1969 price situation for the major items dairymen sell gives some perspective on the price climate for the year of this study. Milk prices for 1969 averaged \$5.66 compared with \$5.43 in 1968 and \$4.14 in 1962. Both dairy and slaughter cow prices in 1969 were at new highs for recent years. In general, prices received by dairymen in 1969 were good.

PRICES PAID BY N.Y. DAIRY FARMERS, 1958-1969



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

Prices paid by New York farmers have been rising with some items changing more than others. Farm wages have increased the most. Fertilizer prices have declined slightly, and feed prices have fluctuated but have changed little.

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

Item	Unit	New York State*			Cost
		1936-40	1946-55	1969	Account 1969
Hay	tons	1.3	1.7	2.1	2.4
Corn silage	tons	9	10	14	14
Corn grain	bu.	34	44	75	61
Wheat	bu.	24	31	40	50
Cows	lbs.	5,628	6,588	10,309	14,213

\* AMS Reports and unpublished tabulations

FARM COST ACCOUNT SUMMARY, 1969  
Crop Enterprises

Crop	Number of accounts	Average acres per enter- prise	Average yield per acre	Hours of labor per acre	Return per hour of labor	Return per dollar of cost	Profit per acre	Profit on enter- prise
<u>Fruit:</u>								
Apples	13	77.4	323 bu.	74	\$1.54	\$0.82	\$- 97	\$-7,501
Sweet cherries	7	10.9	7,494 lbs.	235	2.12	0.89	- 98	-1,069
Red Tart cherries	9	30.6	5,674 lbs.	92	1.52	0.79	-103	-3,167
Peaches	5	9.3	77 bu.	64	-0.31	0.51	-188	-1,753
<u>Grain:</u>								
Wheat	11	89.7	50 bu.	4	8.83	1.31	22	1,974
Corn for grain	8	94.4	61 bu.	3	-2.46	0.84	-15	-1,413
<u>Hay and Silage:</u>								
Hay	18	85.1	2.4 tons	5	-0.69	0.78	-18	-1,501
Hay crop silage	11	72.4	6.9 tons	5	0.26	0.87	-12	- 899
Corn silage	20	84.6	14 tons	6	1.95	0.96	- 5	- 385

SUMMARY, 1969

Farm enterprise	Return per hour of labor				Return per dollar of cost			
	1966	1967	1968	1969	1966	1967	1968	1969
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	2.41	3.03	4.46	4.64	1.05	1.08	1.16	1.14
<u>Fruits:</u>								
Apples	3.32	3.57	3.19	1.54	1.28	1.22	1.04	0.82
Sweet cherries	2.98	2.96	5.90	2.12	1.34	1.20	1.61	0.89
Red Tart cherries	2.40	9.26	5.77	1.52	1.09	2.45	1.50	0.79
Peaches	--	--	--	-0.31	--	--	--	0.51
Grapes	2.33	3.21	2.63	--	1.05	1.26	1.06	--
<u>Grain:</u>								
Corn	5.34	1.87	-3.48	-2.46	1.17	0.99	0.79	0.84
Wheat	4.24	4.96	6.80	8.83	1.16	1.14	1.20	1.31
<u>Hay and Silage:</u>								
All hay	1.31	0.08	-0.58	-0.69	0.95	0.83	0.76	0.78
Hay crop silage	5.29	4.17	-2.53	0.26	1.17	1.11	0.76	0.87
Corn silage	3.61	3.38	-0.35	1.95	1.10	1.07	0.86	0.96

Factors from 16 HEIFER Accounts, 1969  
(Arranged by number of heifers)

Farm number	Number of heifers* heifers	Net cost per heifer month** \$	Average age at freshening months	Cost per heifer to freshening** \$	Value per heifer at freshening \$
834	200	13.26	27.8	394	325
813	173	11.93	30.3	422	390
824	139	13.44	26.5	404	276
818	129	9.65	32.6	356	350
830	128	13.71	32.3	493	400
821	121	14.07	27.0	420	352
804	120	11.16	27.5	345	326
827	116	22.41	27.7	671	369
805	91	13.68	32.2	478	425
809	91	14.30	34.1	542	368
817	87	14.73	27.8	449	360
835	86	11.60	25.5	326	397
803	77	11.75	31.3	428	390
820	68	11.67	25.6	349	350
114	58	14.34	34.3	551	400
828	41	9.07	33.9	348	300

Averages for 1969 by thirds, according to number of heifers, weighted by farms:

High	154	12.40	29.9	414	348
Medium	104	15.06	29.4	484	367
Low	66	11.69	30.1	400	367

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

1969	108	13.24	29.4	433	359
1968	99	12.92	29.2	425	327
1967	94	11.29	28.6	367	329
1966	89	10.99	28.4	354	304
1965	95	10.81	29.6	359	287

\* Total number of heifers in the account during the year.

\*\* Value of by-products (manure, etc.) deducted.

HEIFERS, 1969  
506 mature-heifer equivalents on 16 farms\*

Average per heifer raised to 27.5 months:	Dollars
Costs:	
Value of calf at birth -----	44.04
Milk and milk-substitute -----	11.01
1,573 pounds of grain at \$3.48 per hundredweight -----	54.73
150 pounds of high moisture corn at \$1.61 per hundredweight -	2.42
2.8 tons of hay at \$21.82 per ton -----	61.11
0.8 ton of hay crop silage at \$11.88 per ton -----	9.50
3.8 tons of silage at \$9.25 per ton -----	35.16
Pasture and fences -----	21.20
Bedding -----	3.87
Total feed and bedding -----	199.00
29 hours of labor at \$2.63 per hour -----	76.19
Equipment and power -----	9.18
Buildings -----	23.46
Breeding fees -----	2.97
Veterinarian and medicine -----	2.25
Insurance -----	1.20
Registration and transfers -----	0.81
Lights and water -----	3.40
Interest -----	30.28
All other -----	15.74
Total other than calf, feed, bedding and labor -----	89.29
Total cost -----	408.52
By-products:	
3.6 tons of manure -----	0.23
Net cost of raising a heifer to 27.5 months of age -----	408.29

\* There were a total of 1,725 heifers of all ages on these farms for a part of or all of the year. They were fed a total of 13,902 heifer-months, which, divided by 27.5, equal 506 mature-heifer equivalents.



Factors from 20 DAIRY COW Accounts, 1969  
(Arranged by number of cows)

Farm number	Size of herd cows	Milk per cow cwt.	Labor per cow hours	Per Cow					Cost of feed and bedding per cow \$	Value per cow \$
				Grain pounds	High moisture ear corn tons	Hay tons	Hay crop silage tons	Corn silage tons		
812*	221.6	151	35	6,440		0.6	2.6	9.7	363	310
834*	163.3	133	47	4,794	0.6	0.6	5.4	8.1	314	375
806*	147.2	146	45	5,174		2.1		14.1	390	400
813*	131.5	151	33	6,990		1.1	4.2	10.1	459	397
827*	122.8	151	59	2,252	2.9	2.3	3.2	8.6	301	356
824*	117.9	145	57	4,304	2.0	1.0	4.8	7.5	397	305
830*	116.3	145	48	5,222		0.7	0.9	12.2	303	344
811*	114.5	135	35	5,270				16.0	412	327
804*	102.9	142	44	6,838		1.2	1.7	11.7	392	250
818***	99.4	152	59	6,875		1.9		9.3	438	360
821*	93.5	143	60	7,083		1.8		11.3	408	359
817**	92.2	107	73	5,330		0.1	9.4	7.3	369	300
835*	82.6	145	56	5,379	3.2	1.1	7.2	5.7	447	349
805***	80.5	128	57	6,451		1.5		9.4	383	420
820*	67.9	130	51	6,200		0.1	2.2	20.2	402	385
809**	59.0	155	138	6,297		3.3		9.9	424	366
803**	55.2	120	102	7,736		3.7		11.1	333	277
810*	50.7	130	48	3,703	2.4	0.9		16.8	356	297
114***	45.5	140	66	7,235		0.4		11.5	407	361
828**	44.9	123	108	3,783		1.9	4.9	6.7	261	291

Averages for 1969, by thirds according to number of cows, weighted by farms:

High	145.8	146	46	5,025	0.8	1.2	3.0	10.0	361	355
Medium	97.5	137	54	6,129	0.5	1.0	3.0	10.2	411	324
Low	57.7	132	81	5,915	0.3	1.7	1.0	12.2	367	342

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

1969	100.5	141	55	5,622	0.5	1.2	2.5	10.7	377	343
1968	96.8	134	54	5,133	0.7	0.9	1.8	11.7	345	326
1967	87.5	130	59	5,031	0.2	1.3	1.3	10.9	334	315
1966	86.8	127	60	5,079		1.5	1.0	10.4	334	301
1965	84.0	131	63	5,277		1.8	0.9	9.6	324	294

- \* Freestall barn and parlor
- \*\* Stanchion barn
- \*\*\* Combination of freestalls and stanchion
- \*\*\*\* Appreciation per cow

Factors from 20 DAIRY COW Accounts, 1969  
(Read across both pages)

Depre- ciation per cow	Average per 100 pounds of milk		Average per cow		Labor return		Return per dollar of cost	Profit on enter- prise	Farm number
	Cost	Value	Cost	Returns	Per cow	Per hour			
	\$	\$	\$	\$	\$	\$			
69	5.14	6.00	807	938	259	7.39	1.16	29,024	812
22	4.89	5.96	674	817	296	6.26	1.21	23,284	834
8	5.30	6.37	796	952	316	6.96	1.20	22,936	806
36	4.98	5.79	793	916	264	8.00	1.16	16,185	813
28	5.32	5.77	859	927	284	4.81	1.08	8,368	827
19****	4.36	5.65	684	872	300	5.24	1.27	22,128	824
27	4.23	5.94	642	890	345	7.20	1.39	28,836	830
63	5.28	5.90	740	824	208	5.90	1.11	9,624	811
47	5.41	6.23	791	908	234	5.32	1.15	11,997	804
32	6.16	6.54	957	1,015	236	3.97	1.06	5,700	818
5	5.54	6.56	825	972	281	4.69	1.18	13,702	821
52	7.68	6.44	831	699	48	0.65	0.84	-12,147	817
6	5.22	5.84	785	875	201	3.61	1.11	7,412	835
8	5.65	6.24	754	830	200	3.51	1.10	6,116	805
14	5.43	5.68	739	771	141	2.76	1.04	2,196	820
10	5.85	5.89	939	946	314	2.27	1.01	394	809
16	5.63	5.96	718	758	233	2.30	1.06	2,194	803
37	4.64	5.68	623	759	217	4.50	1.22	6,885	810
63	5.31	5.91	781	865	230	3.47	1.11	3,809	114
18	5.22	5.76	685	752	308	2.84	1.10	2,986	828

Averages for 1969, by thirds according to number of cows, weighted by farms:

24	4.89	5.93	751	902	295	6.55	1.21	21,537	High
34	5.88	6.25	821	882	201	4.02	1.08	6,048	Medium
24	5.39	5.87	748	811	235	3.09	1.09	3,511	Low

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

29	5.27	6.02	773	878	253	4.64	1.14	10,581	1969
28	4.95	5.75	694	802	242	4.46	1.16	10,420	1968
27	4.91	5.35	667	724	180	3.03	1.08	4,967	1967
29	4.84	5.12	646	681	146	2.41	1.05	3,081	1966
30	4.56	4.58	626	630	116	1.85	1.01	316	1965

DAIRY COWS, 1969  
2,009 cows on 20 farms

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Average per cow:	Dollars.
Costs:	
5,622 pounds of grain at \$71.59 per ton -----	201.25
0.5 tons of high moisture ear corn at \$31.66 per ton -----	15.83
1.2 tons of hay at \$24.51 per ton -----	29.41
2.5 tons of hay crop silage at \$11.14 per ton -----	27.84
10.7 tons of corn silage at \$8.93 per ton -----	95.57
Bedding -----	2.71
Pasture and fences -----	4.88
Total feed and bedding -----	377.49
55 hours of labor at \$2.69 per hour -----	147.70
Depreciation -----	29.33
Automobile, truck, tractor -----	9.57
Dairy equipment -----	30.65
Interest on \$343 value of cow -----	24.72
Buildings -----	43.73
Breeding costs -----	8.59
Veterinarian, medicine, disinfectants -----	17.63
Hired milk-hauling -----	29.72
DHIA -----	5.70
Insurance -----	1.49
Registration and transfer fees -----	0.40
Light, water, power -----	9.97
Supplies -----	7.69
All other -----	28.26
Total other than feed, bedding, labor and depreciation	218.12
Total costs -----	772.64
Returns:	
14,075 pounds of milk sold -----	839.65
138 pounds of milk used on farm -----	7.89
Calves -----	28.02
6.8 tons of manure -----	0.43
Other returns -----	1.97
Total returns -----	877.96
Gain -----	105.32
<hr/>	
Cost of producing 100 pounds of milk	5.27
Value of 100 pounds of milk	6.02
Return per hour of labor	4.64
Return per dollar of cost	1.14

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