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**FIELD CROPS
COSTS AND RETURNS
FROM
FARM COST ACCOUNTS**

**27 FARMS-1980
NEW YORK STATE**

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REPORTS
from
FARM COST ACCOUNTS

27 Farms, 1980

Enterprise data from the 1980 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.	81-22
Livestock Costs and Returns	A.E. Res.	81-23
Field Crops Costs and Returns	A.E. Res.	81-24
Fruit and Vegetable Crops Costs and Returns	A.E. Res.	81-25

FIELD CROPS COSTS AND RETURNS, A.E. Res. 81-24

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INTRODUCTION

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

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

The reports present the results of individual enterprises and the averages of the enterprise costs and returns for all farms. They show not only the averages of cost and returns but also indications of the variations and reasons for them. The factors for individual enterprises are arranged according to size of enterprise. The annual averages of the various factors are not averages of average costs but are weighted by the size of the enterprise.

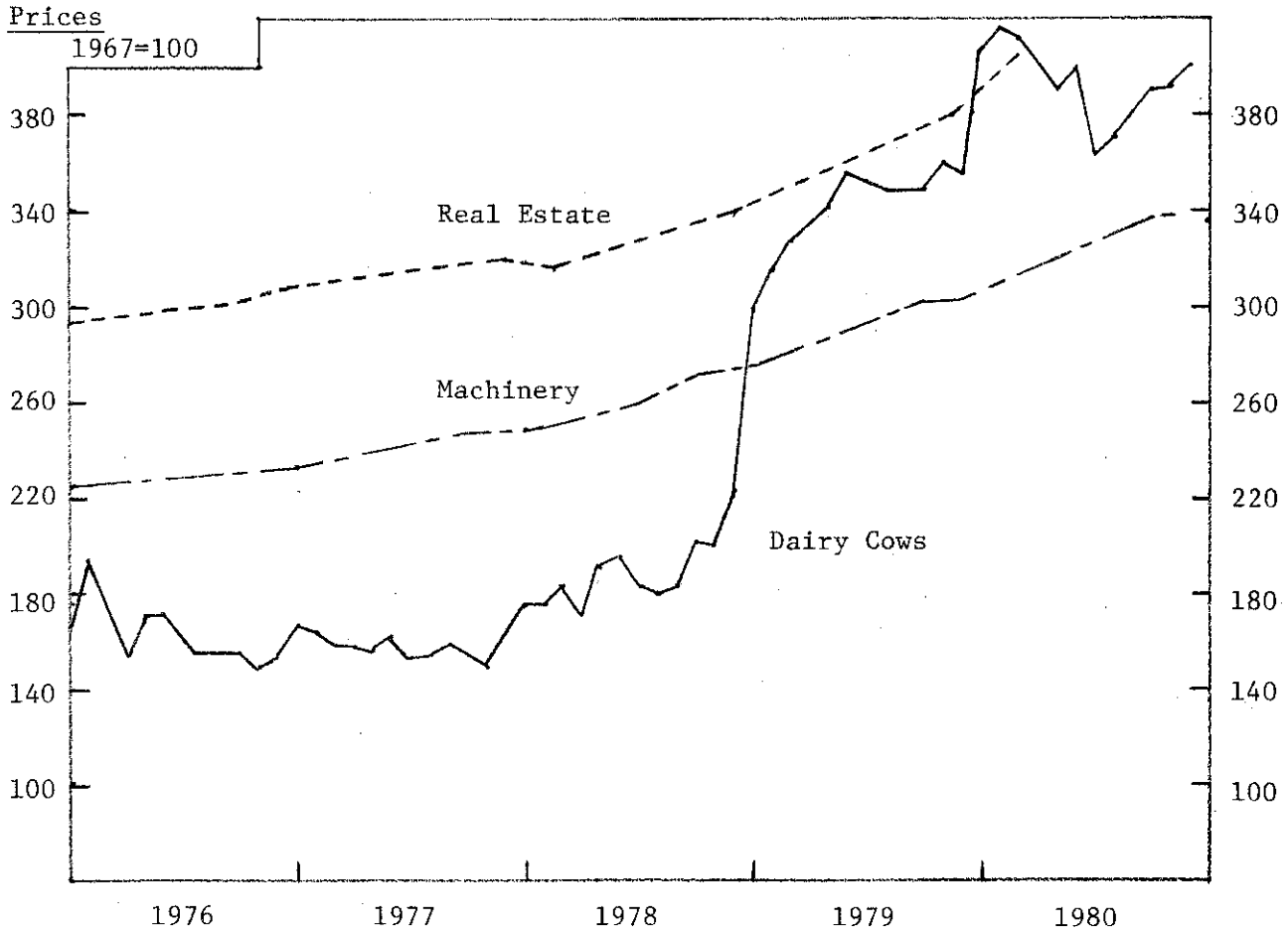
Acknowledgements

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

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 81-10, Dairy Farm Management, Business Summary, New York, 1980, by Stuart F. Smith.

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

VALUE OF NEW YORK FARM REAL ESTATE, DAIRY COWS & MACHINERY
1976-1980



Price changes have a direct affect on the inventory values on New York dairy farms. Real estate and machinery prices have risen steadily during the past five years. Dairy cow prices rose sharply in late 1975, fluctuated throughout 1976, 1977, and most of 1978, and then jumped 130 percent between November 1978 and February 1980. Dairy Cow prices weakened during the first half of 1980 but finished strong at \$1,240 per head in December. From 1967 to 1980, machinery prices have increased 238 percent, dairy cows 400 percent and real estate 306 percent.

Table 1. REPORTED VALUES OF DAIRY FARM INVENTORY ITEMS, 1975-1980

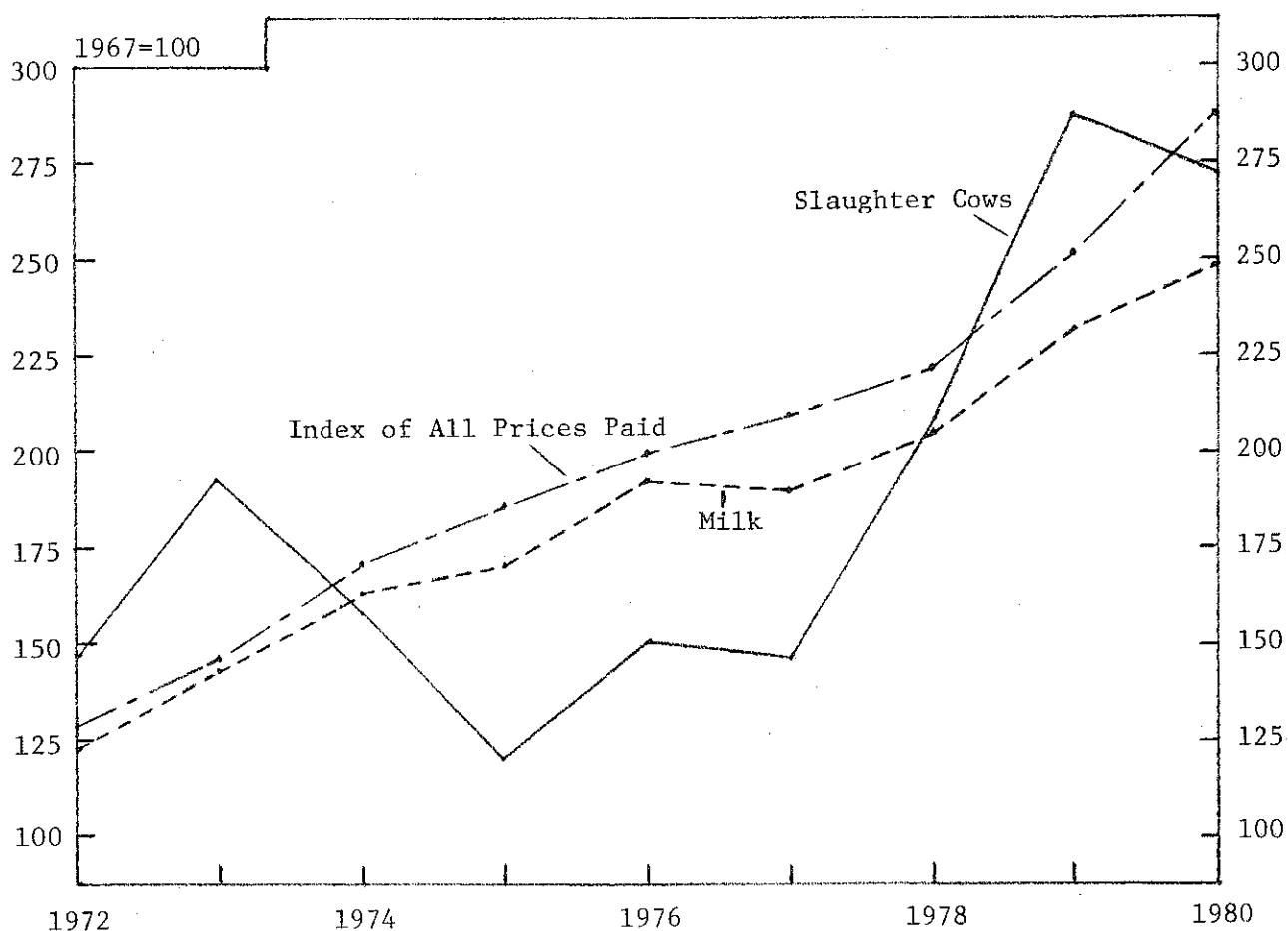
Year*	N.Y. Dairy Cows		Machinery	N.Y. Farm Real Estate	
	Value/Head	1967=100	1967=100	Value/Acre	1967=100
1975	(Dec.) \$450	145	(Dec.) 222	(Nov.) \$543	294
1976	(Dec.) 485	156	(Dec.) 233	(Nov.) 562	304
1977	(Dec.) 495	160	(Dec.) 253	(Nov.) 593	320
1978	(Dec.) 800	258	(Dec.) 276	(Nov.) 629	339
1979	(Dec.) 1105	356	(Dec.) 305	(Nov.) 704	381
1980	(Dec.) 1240	400	(Dec.) 338	(Feb.) 752	406

Percent change:

1975 to 1976	+ 8%	+ 5%	+ 3%
1976 to 1977	+ 3%	+ 9%	+ 5%
1977 to 1978	+62%	+ 9%	+ 6%
1978 to 1979	+38%	+ 9%	+12%
1979 to 1980	+12%	+11%	+ 6%

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

PRICES RECEIVED AND PAID BY NEW YORK DAIRY FARMERS, 1972-1980

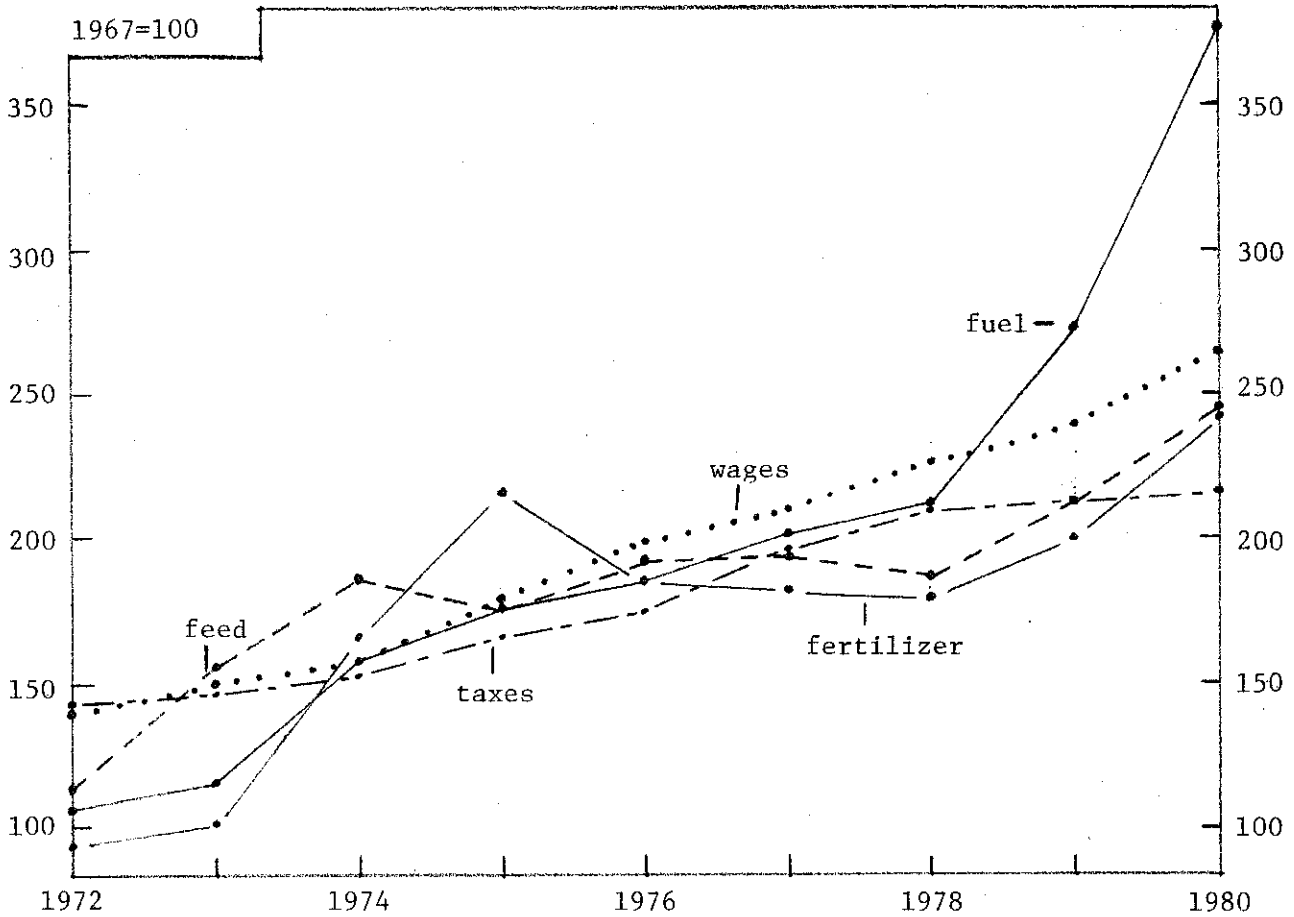


The relationship of prices received to prices paid is a major factor in determining farm income. The graph above shows the trend in prices since 1972 for milk, cull cows, and the index of prices paid by New York dairy farmers. Milk prices have lagged behind all prices paid since 1972 and the gap became greatest in 1980. Slaughter cow prices softened in 1980 after a dramatic rise of nearly 100 percent in two years.

Table 2. PRICES RECEIVED & PAID BY NEW YORK DAIRY FARMERS, 1970-1980

Year	Milk 3.5% B.F. (cwt.)	Slaughter Cows (cwt.)	Prices Paid by N.Y. Dairy Farmers (1967=100)	Monthly Farm Price Per 100 Lbs. of Milk, 1980
1970	\$ 5.89	\$20.70	112	January \$12.25
1971	6.02	21.20	120	February 12.24
1972	6.25	24.48	126	March 12.08
1973	7.30	32.80	146	April 11.96
1974	8.24	27.40	172	May 11.90
				June 11.92
1975	8.64	20.60	186	July 12.48
1976	9.71	25.57	200	August 13.01
1977	9.61	25.09	210	September 13.31
1978	10.38	35.58	221	October 13.57
1979	11.74	49.27	252	November 13.54
				December 13.44
1980	12.64	46.23	288	

PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1980



Prices of major farm inputs have all increased since 1972 but only wages paid by farmers have increased at a fairly constant rate. Feed prices rose 15 percent in 1980. Fertilizer prices increased 20 percent in 1980. Fuel prices jumped 29 percent in 1979 following four years of single digit increases and increased by 39 percent in 1980.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1980

Year	Index 1967=100				
	Feed	Fertilizer	Fuel	Wages	Taxes
1972	112	94	108	140	142
1973	157	102	116	150	146
1974	185	167	159	160	154
1975	177	217	177	180	166
1976	192	185	187	199	176
1977	194	182	203	212	195
1978	186	180	212	229	210
1979	213	202	273	241	213
1980	245	242	380	264	216

Percent increase:

1972 to 1979 (average per year)	13%	16%	22%	10%	8%
1979 to 1980	15%	20%	39%	9%	1%

SOURCE: USDA Agricultural Prices

Table 1. TEMPERATURE, PRECIPITATION AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1980

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1980	
	1941-70	1980	1941-70	1980	1941-70	1980	1947-67	1980
	degrees				inches		days	
Albany	65.7	65.7	15.4	17.3	33.4	32.6	---	169
Alfred	61.8	62.0	17.2	14.1	36.7	33.2	125	123
Aurora	64.6	64.5	13.8	15.6	40.0	31.7	160	170
Batavia	64.1	65.2	15.3	17.8	32.6	31.5	154	156
Binghamton	63.3	64.8	17.9	13.7	37.4	34.8	154	170
Canton	63.0	61.9	16.5	15.7	34.5	34.0	127	107
Glens Falls	----	63.4	17.8	11.0	39.3	26.1	---	136
Ithaca	63.8	63.6	17.2	13.1	34.8	31.4	145	136
Lowville	62.5	62.3	16.5	16.9	38.5	42.2	123	136
Utica	63.5	64.1	18.1	15.1	40.6	36.1	157	170

* 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, 1980, Vol. 92, No. 13.

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a market effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1980 and for the period 1941-70.

The 1980 growing season in New York resulted in a good crop year with average season temperatures and somewhat less than average precipitation. Low moisture levels from a short snowfall during the winter were made up by above normal rainfall in March and early April. The most notable variations in weather during the growing season were abnormally warm, dry conditions in May and August. June and October were notably cooler than normal. Good planting conditions in May were followed by cool, wet weather during June. Fall harvest conditions were generally good throughout September and October.

Data in Tables 1 and 2 are presented for ten weather stations located throughout the State.

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1980

Station	May		June		July		August		September	
	1941-70	1980	1941-70	1980	1941-70	1980	1941-70	1980	1941-70	1980
	inches									
Albany	3.26	1.05	3.00	4.90	3.12	2.69	2.87	6.45	3.12	2.24
Alfred	3.76	1.39	3.76	3.44	3.73	1.16	3.00	5.49	2.93	2.65
Aurora	2.98	1.03	2.54	5.63	3.03	3.24	2.81	2.85	2.46	2.87
Batavia	3.17	1.70	2.69	8.01	3.05	2.31	3.50	1.55	2.87	4.23
Binghamton	3.83	1.54	3.59	5.68	3.83	2.09	3.61	1.58	3.02	2.81
Canton	3.37	0.93	2.91	2.22	3.43	4.43	3.47	3.35	3.31	4.78
Glens Falls	3.63	1.10	3.77	2.92	3.68	2.07	3.42	1.94	3.31	2.99
Ithaca	3.55	1.37	3.40	4.13	3.67	3.43	3.49	1.98	3.08	2.21
Lowville	3.42	1.98	2.94	3.89	3.26	6.42	3.58	1.07	3.31	3.49
Utica	3.52	1.37	3.55	4.56	4.17	5.26	3.54	1.47	3.32	2.41

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1980, Vol. 92, 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	1979	1980	1980
Hay	tons	1.9	2.2	2.3	2.4	2.8
Corn silage	tons	11	14	13.0	14.5	14.6
Corn grain	bu.	57	85	85	93	99
Oats	bu.	52	60	62	64	---
Wheat	bu.	32	39	41	40	50
Milk per cow	lbs.	7,914	10,361	11,746	12,026	15,894

*Source: New York Agricultural Statistics, 1980; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1980

Crop Enterprises

Crop	Number of enterprises	Average acres per enterprise	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enterprise
					Hour of labor	Dollar cost		
					\$	\$	\$	\$
<u>Forage:</u>								
Hay	19	70	2.8 tn	7	0.02	0.81	- 38	-2,632
Hay crop silage	16	157	7.2 tn	4	5.82	1.00	- 1	- 152
Corn silage	18	122	14.6 tn	5	5.86	0.99	- 3	- 417
<u>Grain:</u>								
Corn for grain	6	55	100 bu	3	23.76	1.28	72	3,907
High moist. corn	14	144	3.6 tn	4	22.68	1.23	59	8,578
Oats	---	---	---	---	---	---	---	---
Wheat	11	150	50 bu	2	22.46	1.21	35	5,236
<u>Fruit:</u>								
Apples	13	97	595 bu	94	5.52	0.91	-130	-12,544
Red tart cherries	8	34	8,171 lb	55	17.29	1.62	659	22,267

* To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1977-80

Enterprise	Return per hour of labor				Return per dollar of cost			
	1977	1978	1979	1980	1977	1978	1979	1980
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	5.07	9.01	10.77	10.64	1.03	1.13	1.15	1.11
Dairy heifers	-1.43	2.23	3.97	5.94	0.78	0.92	0.96	0.99
<u>Forage:</u>								
Hay	5.15	3.31	0.90	0.02	1.05	0.94	0.84	0.81
Hay crop silage	3.19	-2.52	0.39	5.82	0.96	0.79	0.87	1.00
Corn silage	6.73	4.46	9.05	5.86	1.07	0.98	1.07	0.99
<u>Grain:</u>								
Corn for grain	-0.99	0.00	5.12	23.76	0.87	0.92	1.00	1.28
High moisture corn	7.10	6.98	18.84	22.68	1.07	1.04	1.22	1.23
Oats	-17.76	-3.92	-18.35	NA	0.54	0.77	0.63	NA
Wheat	-2.13	-4.11	22.68	22.46	0.84	0.75	1.26	1.21
<u>Fruits:</u>								
Apples	8.72	7.61	7.39	5.52	1.36	1.19	1.07	0.91
Sweet cherries	7.32	7.45	NA	NA	1.23	1.29	NA	NA
Red tart cherries	17.71	43.59	33.16	17.29	1.64	3.43	2.80	1.62

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
1,331 ACRES ON 19 COST ACCOUNT FARMS, 1980

ITEM	AVERAGE PER ACRE
<u>COSTS:</u> GROWING:	
LABOR 0 HR - - - - -	0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	0
CUSTOM WORK, EQUIP RENT - - - - -	1
LAND USE - - - - -	42
MANURE, LIME, COVER CROP - - - - -	3
FERT - LBS N- 10, P- 16, K- 52 - - - - -	14
SEED, PLANTS NA - - - - -	16
SPRAY, DUST MATERIALS - - - - -	1
INTEREST, ALL OTHER - - - - -	3
TOTAL GROWING COSTS - - - - -	\$ 80
HARVESTING:	
LABOR 7 HR - - - - -	37
TRACTOR 3 HR - - - - -	21
TRUCK, EQUIPMENT - - - - -	25
CUSTOM WORK, EQUIP RENT - - - - -	1
ALL OTHER - - - - -	13
TOTAL HARVESTING COSTS - - - - -	97
TOTAL PRODUCTION COSTS - - - - -	\$ 177
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	13
INTEREST, ALL OTHER - - - - -	11
TOTAL STORING AND SELLING COSTS - - - - -	24
TOTAL COSTS - - - - -	\$ 201
<u>RETURNS:</u>	
CROP - YIELD: 2.8 TN - - - - -	\$ 163
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 163
<u>PROFIT:</u> - - - - -	\$ 38-
AVERAGE	
OTHER FACTORS: COST PER TN TO:	
GROW	\$ 28
HARVEST	34
STORE AND SELL	8
TOTAL (OR NET*) COST PER TN	70
TOTAL (OR NET*) RETURN ** PER TN	57
PROFIT PER TN	13-
LABOR RETURN PER ACRE	\$ 0
PRODUCTION PER HOUR OF LABOR	0.4 TN
RETURN PER HOUR OF LABOR	\$ 0.02
RETURN PER DOLLAR OF COST	0.81

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

FACTORS FROM 19 ENTERPRISES OF HAY
19 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD PER HR OF LABOR TN	AVERAGE			
		PER YIELD TN	ACRE LABOR* HR		GROW COST \$	PER HARV ACRE COST \$	TOTAL COST** \$	TOTAL RETURN \$
843	209.0	2.3	3	0.7	76	67	160	147
105	113.5	3.3	8	0.4	66	95	176	161
836	113.4	3.7	9	0.4	93	135	254	195
112	92.7	2.5	8	0.3	49	98	172	129
848	80.0	2.6	4	0.7	121	95	267	129
111	77.0	2.4	3	0.9	31	68	117	145
835	75.3	4.2	7	0.6	89	84	199	234
827	75.0	2.8	8	0.4	77	78	171	140
821	75.0	2.2	6	0.4	67	93	172	142
156	70.1	1.9	7	0.3	117	75	219	116
834	64.0	4.1	8	0.5	86	101	230	248
830	52.6	3.7	13	0.3	77	144	262	224
146	45.5	1.9	6	0.3	106	118	238	135
840	39.0	2.1	9	0.2	61	126	194	123
804	35.6	2.4	6	0.4	98	101	223	147
127	35.0	2.0	3	0.6	76	88	201	120
824	32.0	5.3	12	0.4	118	175	309	319
828	28.2	2.7	10	0.3	49	140	218	160
806	18.5	2.5	6	0.4	152	104	264	162

1980 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS	ACRES	PER YIELD TN	ACRE LABOR* HR	PROD PER HR OF LABOR TN	GROW COST \$	PER HARV ACRE COST \$	TOTAL COST** \$	TOTAL RETURN \$
HIGH	114.3	2.8	6	0.6	73	94	191	151
MED	65.4	3.0	8	0.4	89	100	213	177
LOW	31.4	2.9	8	0.4	93	123	235	172

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

1980	70.1	2.8	7	0.4	80	97	201	163
1979	76.0	2.9	7	0.4	72	89	185	155
1978	76.1	2.2	5	0.4	49	66	131	123
1977	69.3	2.3	6	0.4	49	65	136	142
1976	69.2	2.7	7	0.4	49	64	130	136

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

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

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 19 ENTERPRISES OF HAY
19 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	
LABOR	RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
13-	3	71	65	1.00	0.92	2,670-	843
15-	27	53	49	3.39	0.92	1,655-	105
59-	16	68	52	1.75	0.77	6,670-	836
43-	11-	69	52	1.39-	0.75	3,974-	112
138-	100-	105	50	24.15-	0.48	11,061-	848
28	45	48	60	16.65	1.24	2,160	111
35	67	48	56	9.48	1.18	2,671	835
31-	30	61	50	3.95	0.82	2,286-	827
30-	7	78	65	1.17	0.83	2,204-	821
103-	81-	114	60	12.39-	0.53	7,224-	156
18	70	56	60	8.67	1.07	1,103	834
38-	15	70	60	1.20	0.85	2,010-	830
103-	76-	123	70	12.31-	0.57	4,649-	146
71-	13-	95	60	1.50-	0.63	2,773-	840
76-	42-	91	60	7.19-	0.66	2,731-	804
81-	63-	101	60	19.02-	0.60	2,835-	127
10	72	58	60	5.66	1.03	306	824
58-	10-	82	60	1.13-	0.73	1,635-	828
102-	59-	106	65	10.19-	0.61	1,893-	806

1980 GROUP AVERAGES, ACCORDING TO ACRES:

						THIRDS	
39-	2-	69	55	0.45-	0.85	3,977-	HIGH
35-	5	79	61	0.02-	0.84	2,085-	MED
62-	18-	89	61	5.55-	0.71	1,926-	LOW

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

38-	0	70	57	0.02	0.81	2,632-	1980
30-	6	64	54	0.90	0.84	2,260-	1979
8-	18	60	57	3.31	0.94	569-	1978
6	32	59	62	5.15	1.05	467	1977
6	34	47	50	4.90	1.05	468	1976

Hay Crop Silage -

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

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

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

HAY CROP SILAGE
 COSTS AND RETURNS PER ACRE
 2,503 ACRES ON 16 COST ACCOUNT FARMS, 1980

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 0 HR - - - - -	\$ 0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	0
CUSTOM WRK, EQUIP RENT - - - - -	0
LAND USE - - - - -	44
MANURE, LIME, COVER CROP - - - - -	3
FERT - LBS N= 2, P= 12, K= 68 - - - - -	14
SEED, PLANTS NA - - - - -	21
SPRAY, DUST MATERIALS - - - - -	1
INTEREST, ALL OTHER - - - - -	4
TOTAL GROWING COSTS - - - - -	\$ 87
HARVESTING:	
LABOR 4 HR - - - - -	24
TRACTOR 2 HR - - - - -	17
TRUCK, EQUIPMENT - - - - -	38
CUSTOM WRK, EQUIP RENT - - - - -	0
ALL OTHER - - - - -	5
TOTAL HARVESTING COSTS - - - - -	84
TOTAL PRODUCTION COSTS - - - - -	\$ 171
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	14
INTEREST, ALL OTHER - - - - -	10
TOTAL STORING AND SELLING COSTS - - - - -	24
TOTAL COSTS - - - - -	\$ 195
RETURNS:	
CROP - YIELD: 7.2 TN @ 55% MOISTURE - - - - -	\$ 194
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 194
PROFIT: - - - - -	\$ 1-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 12
HARVEST	12
STORE AND SELL	3
TOTAL (OR NET*) COST PER TN	27
TOTAL (OR NET*) RETURN ** PER TN	27
PROFIT PER TN	0
LABOR RETURN PER ACRE	\$ 23
PRODUCTION PER HOUR OF LABOR	1.9 TN
RETURN PER HOUR OF LABOR	\$ 5.82
RETURN PER DOLLAR OF COST	1.00

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

FACTORS FROM 16 ENTERPRISES OF HAY CROP SILAGE
16 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD	GROW COST \$	AVERAGE		
		PER YIELD TN	ACRE LABOR* HR	PER HR OF LABOR TN		PER HARV COST \$	ACRE TOTAL COST** \$	TOTAL RETURN \$
834	589.3	8.2	3	2.4	76	79	168	212
827	247.0	6.7	4	1.9	76	65	170	201
111	209.0	6.9	4	1.9	67	91	171	188
830	192.5	7.3	4	1.8	55	74	164	204
806	184.9	5.8	5	1.1	145	130	304	163
840	178.0	5.1	3	1.7	75	60	165	132
812	166.0	10.3	3	3.7	144	78	242	278
824	128.8	8.6	3	3.2	115	97	270	233
105	104.0	6.7	5	1.4	76	92	191	174
804	100.9	5.0	4	1.4	100	80	186	120
835	97.2	10.6	6	1.7	104	99	231	253
821	79.3	5.4	3	1.8	65	74	166	150
112	74.8	7.1	7	1.0	57	90	197	214
828	63.4	5.6	5	1.2	60	79	184	155
127	62.0	3.9	4	1.0	109	76	216	98
146	26.5	7.2	4	1.7	101	136	256	203

1980 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	284.5	7.0	5	1.8	84	88	196	194
MED	129.2	7.7	4	2.2	103	85	215	199
LOW	61.2	5.9	5	1.4	79	91	204	165

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

1980	156.5	7.2	4	1.9	87	84	195	194
1979	139.9	6.6	5	1.4	82	82	189	165
1978	137.1	4.9	4	1.2	66	64	148	117
1977	120.0	6.2	5	1.3	63	71	157	151
1976	92.6	7.7	5	1.5	57	68	147	160

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

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

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

NOTE: Yield adjusted to 55% moisture.

FACTORS FROM 16 ENTERPRISES OF HAY CROP SILAGE
16 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER		PROFIT	
LABOR	RETURN	NET	NET	HOUR	\$	ON	FARM
PROFIT	RETURN	COST	RETURN	LABOR	COST	ENTER- PRISE	NO
\$	\$	\$	\$	\$	\$	\$	
44	67	21	26	19.44	1.26	26,133	834
31	60	25	30	16.73	1.19	7,767	827
17	38	25	27	10.26	1.10	3,510	111
40	63	22	28	12.88	1.25	7,747	830
141-	102-	52	28	19.80-	0.54	26,097-	806
33-	14-	33	26	5.18-	0.80	5,908-	840
36	60	24	27	21.51	1.15	5,948	812
37-	22-	31	27	8.06-	0.86	4,804-	824
17-	8	29	26	1.72	0.91	1,862-	105
66-	41-	37	24	11.95-	0.65	6,634-	804
22	50	22	24	7.94	1.10	2,149	835
16-	4	31	28	1.20	0.91	1,242-	821
17	43	28	30	6.15	1.09	1,282	112
29-	5-	33	28	1.34-	0.85	1,778-	828
118-	95-	55	25	25.38-	0.46	7,261-	127
53-	35-	35	28	8.49-	0.79	1,395-	146

1980 GROUP AVERAGES, ACCORDING TO ACRES:

							THIRDS
1-	25	30	28	7.90	1.07	3,812	HIGH
15-	7	30	26	1.00	0.91	1,851-	MED
39-	17-	37	28	5.56-	0.82	2,078-	LOW

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

1-	23	27	27	5.82	1.00	152-	1980
24-	2	29	25	0.39	0.87	3,417-	1979
31-	9-	30	24	2.52-	0.79	4,290-	1978
6-	15	25	25	3.19	0.96	669-	1977
13	34	19	21	6.79	1.09	1,202	1976

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
 2,197 ACRES ON 18 COST ACCOUNT FARMS, 1980

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 11
TRACTOR 1 HR - - - - -	14
TRUCK, EQUIPMENT - - - - -	19
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	45
MANURE, LIME, COVER CROP - - - - -	23
FERT - LBS N- 108, P- 62, K- 75 - - - - -	49
SEED, PLANTS 0 UN - - - - -	14
SPRAY, DUST MATERIALS - - - - -	20
INTEREST, ALL OTHER - - - - -	4
TOTAL GROWING COSTS - - - - -	\$ 202
HARVESTING:	
LABOR 3 HR - - - - -	21
TRACTOR 2 HR - - - - -	17
TRUCK, EQUIPMENT - - - - -	36
CUSTOM WORK, EQUIP RENT - - - - -	0
ALL OTHER - - - - -	6
TOTAL HARVESTING COSTS - - - - -	80
TOTAL PRODUCTION COSTS - - - - -	\$ 282
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	11
INTEREST, ALL OTHER - - - - -	14
TOTAL STORING AND SELLING COSTS - - - - -	25
TOTAL COSTS - - - - -	\$ 307
RETURNS:	
CROP - YIELD: 14.6 TN - - - - -	\$ 304
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 304
PROFIT: - - - - -	\$ 3-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 14
HARVEST	5
STORE AND SELL	2
TOTAL (OR NET*) COST PER TN	21
TOTAL (OR NET*) RETURN ** PER TN	21
PROFIT PER TN	0
LABOR RETURN PER ACRE	\$ 29
PRODUCTION PER HOUR OF LABOR	3.0 TN
RETURN PER HOUR OF LABOR	\$ 5.86
RETURN PER DOLLAR OF COST	0.99

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

FACTORS FROM 18 ENTERPRISES OF CORN SILAGE
18 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD TN	ACRE LABOR* HR	PER HR OF LABOR TN	GROW COST \$	PER HARV COST \$	ACRE TOTAL COST** \$	TOTAL RETURN \$
834	385.5	12.5	3	3.5	173	73	261	249
812	309.8	17.1	3	5.6	194	65	288	358
827	227.0	14.5	5	2.7	204	85	304	291
806	216.5	13.0	8	1.5	238	118	375	286
840	166.0	17.8	4	4.6	223	58	332	356
821	134.0	14.7	7	2.2	211	115	356	324
804	128.5	15.7	5	3.3	247	60	324	346
111	111.0	13.8	3	4.8	163	58	239	275
112	73.5	14.7	7	2.1	174	73	310	323
824	71.5	15.2	2	5.7	203	61	298	320
835	63.5	14.3	5	3.1	199	50	272	272
836	62.6	16.3	6	2.4	165	109	317	358
127	55.0	12.5	4	3.1	268	50	329	250
156	49.9	12.0	5	2.6	190	87	313	240
830	48.5	12.2	8	1.5	193	97	311	244
105	44.0	18.7	6	3.0	206	106	347	376
146	41.0	13.2	7	1.9	210	130	365	277
828	10.0	16.3	8	2.3	193	139	366	326

1980 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	239.8	15.0	6	3.4	208	86	320	311
MED	85.1	15.1	5	3.6	192	69	294	316
LOW	41.4	14.2	7	2.5	210	102	339	286

ANNUAL AVERAGES- ALL ENIR, WEIGHTED BY ACRES:

1980	122.1	14.6	5	3.0	202	80	307	304
1979	122.0	14.6	5	2.8	173	66	263	281
1978	123.0	12.3	5	2.2	157	62	236	231
1977	98.1	12.8	6	1.9	144	62	225	239
1976	106.7	13.1	6	2.1	135	52	207	212

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

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

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

FACTORS FROM 18 ENTERPRISES OF CORN SILAGE
18 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER TN***		RETURN PER HOUR \$		PROFIT ON ENTER- FARM	
LABOR	RETURN	NET COST	NET RETURN	OF LABOR	OF COST	PRISE	NO.
\$	\$	\$	\$	\$	\$	\$	
12-	11	21	20	3.05	0.95	4,749-	834
70	97	17	21	31.60	1.24	21,807	812
13-	30	21	20	5.44	0.96	3,085-	827
89-	26-	29	22	3.17-	0.76	19,306-	806
24	47	19	20	12.16	1.07	3,910	840
32-	11	24	22	1.60	0.91	4,257-	821
22	54	21	22	11.22	1.07	2,931	804
36	54	17	20	18.72	1.15	4,017	111
13	40	21	22	5.68	1.04	984	112
22	38	20	21	13.00	1.08	1,610	824
0	21	19	19	4.60	1.00	46	835
41	98	19	22	14.39	1.13	2,557	836
79-	56-	26	20	14.19-	0.76	4,382-	127
73-	57-	26	20	12.25-	0.77	3,621-	156
67-	28-	26	20	3.56-	0.78	3,255-	830
29	63	19	20	10.14	1.08	1,286	105
88-	59-	28	21	8.82-	0.76	3,611-	146
40-	5-	22	20	0.84-	0.89	398-	828

1980 GROUP AVERAGES, ACCORDING TO ACRES:

						THIRDS	
8-	28	22	21	8.45	0.98	946-	HIGH
22	51	20	22	11.27	1.08	2,024	MED
52-	23-	25	21	4.91-	0.84	2,329-	LOW

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

3-	25	21	21	5.86	0.99	417-	1980
18	48	18	19	9.05	1.07	2,181	1979
5-	25	19	19	4.46	0.98	566-	1978
14	45	18	19	6.73	1.07	1,454	1977
5	31	16	16	5.10	1.03	551	1976

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
 328 ACRES ON 6 COST ACCOUNT FARMS, 1980

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 12
TRACTOR 1 HR - - - - -	12
TRUCK, EQUIPMENT - - - - -	15
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	47
MANURE, LIME, COVER CROP - - - - -	11
FERT - LBS N= 99, P= 55, K= 68 - - - - -	47
SEED, PLANTS 0 UN - - - - -	13
SPRAY, DUST MATERIALS - - - - -	20
INTEREST, ALL OTHER - - - - -	4
TOTAL GROWING COSTS - - - - -	\$ 184
HARVESTING:	
LABOR 1 HR - - - - -	10
TRACTOR 0 HR - - - - -	3
TRUCK, EQUIPMENT - - - - -	16
CUSTOM WORK, EQUIP RENT - - - - -	8
ALL OTHER - - - - -	3
TOTAL HARVESTING COSTS - - - - -	40
TOTAL PRODUCTION COSTS - - - - -	\$ 224
STORING AND SELLING:	
LABOR 1 HR - - - - -	3
TRACTOR, TRUCK, EQUIP - - - - -	7
BUILDING USE - - - - -	5
INTEREST, ALL OTHER - - - - -	20
TOTAL STORING AND SELLING COSTS - - - - -	35
TOTAL COSTS - - - - -	\$ 259
RETURNS:	
CROP - YIELD: 100 BU - - - - -	\$ 331
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 331
PROFIT: - - - - -	\$ 72

AVERAGE	

OTHER FACTORS: COST PER BU TO: GROW	\$ 1.84
HARVEST	0.40
STORE AND SELL	0.35
TOTAL (OR NET*) COST PER BU	2.59
TOTAL (OR NET*) RETURN ** PER BU	3.30
PROFIT PER BU	0.71

LABOR RETURN PER ACRE	\$ 97
PRODUCTION PER HOUR OF LABOR	29 BU
RETURN PER HOUR OF LABOR	\$ 23.76
RETURN PER DOLLAR OF COST	1.28

* 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, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR	AVERAGE		PROD	AVERAGE			TOTAL RETURN
		PER ACRE YIELD	LABOR*	PER HR OF LABOR	GROW COST	PER ACRE HARV COST	TOTAL COST**	
	AC	BU	HR	BU	\$	\$	\$	\$
836	88.5	98	3	27	166	48	226	345
827	87.0	109	3	32	185	29	255	326
112	69.0	106	2	51	174	31	240	370
835	45.0	95	4	28	207	26	275	295
146	27.0	81	7	12	218	100	401	285
824	12.0	80	2	42	207	39	277	270

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

1980	54.8	100	3	29	184	40	259	331
1979	97.9	99	3	28	181	43	266	265
1978	153.5	92	3	31	156	30	222	205
1977	149.4	76	4	21	137	21	187	163
1976	127.1	75	3	22	133	26	192	175

* 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, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR		PROFIT ON	
LABOR	RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
119	152	2.29	3.50	41.18	1.53	10,539	836
71	102	2.34	3.00	26.46	1.28	6,202	827
130	138	2.27	3.50	66.28	1.54	8,984	112
20	40	2.88	3.10	9.17	1.07	925	835
116-	67-	4.92	3.50	5.77-	0.71	3,121-	146
7-	3	3.45	3.36	1.30	0.97	89-	824

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

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
17-	0	2.41	2.22	0.00	0.92	2,721-	1978
24-	4-	2.38	2.08	0.99-	0.87	3,488-	1977
17-	0	2.57	2.35	0.32-	0.91	2,156-	1976

High Moisture Corn -

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

HIGH MOISTURE CORN
COSTS AND RETURNS PER ACRE
2,020 ACRES ON 12 COST ACCOUNT FARMS, 1980

ITEM	AVERAGE PER ACRE
<u>COSTS: GROWING:</u>	
LABOR 2 HR - - - - -	\$ 11
TRACTOR 1 HR - - - - -	17
TRUCK, EQUIPMENT - - - - -	18
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	42
MANURE, LIME, COVER CROP - - - - -	14
FERT - LBS N= 104, P= 61, K= 80 - - - - -	47
SEED, PLANTS 0 UN - - - - -	14
SPRAY, DUST MATERIALS - - - - -	19
INTEREST, ALL OTHER - - - - -	6
TOTAL GROWING COSTS - - - - -	\$ 191
<u>HARVESTING:</u>	
LABOR 2 HR - - - - -	9
TRACTOR 1 HR - - - - -	5
TRUCK, EQUIPMENT - - - - -	23
CUSTOM WORK, EQUIP RENT - - - - -	2
ALL OTHER - - - - -	3
TOTAL HARVESTING COSTS - - - - -	42
TOTAL PRODUCTION COSTS - - - - -	\$ 233
<u>STORING AND SELLING:</u>	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	1
BUILDING USE - - - - -	11
INTEREST, ALL OTHER - - - - -	10
TOTAL STORING AND SELLING COSTS - - - - -	22
TOTAL COSTS - - - - -	\$ 255
<u>RETURNS:</u>	
CROP - YIELD: 3.6 TN - - - - -	\$ 314
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 314

PROFIT: - - - - - \$ 59

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 53
HARVEST	12
STORE AND SELL	6
TOTAL (OR NET*) COST PER TN	71
TOTAL (OR NET*) RETURN ** PER TN	87
PROFIT PER TN	16
LABOR RETURN PER ACRE	\$ 80
PRODUCTION PER HOUR OF LABOR	1.0 TN
RETURN PER HOUR OF LABOR	\$ 22.68
RETURN PER DOLLAR OF COST	1.23

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

FACTORS FROM 14 ENTERPRISES OF HIGH MOISTURE CORN
12 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD	AVERAGE			TOTAL RETURN \$
		PER YIELD	PER ACRE LABOR*	PER HR OF LABOR TN	PER GROW COST \$	PER HARV COST \$	TOTAL COST** \$	
834	320.0	4.4	2	1.7	193	31	248	350
834+	291.0	3.2	3	1.0	178	32	237	286
824+	269.3	2.7	2	1.4	202	36	248	281
827+	217.0	3.3	3	1.0	187	40	253	300
105+	182.0	2.8	3	0.8	191	34	234	245
830	128.8	4.8	7	0.7	197	62	292	406
105	122.0	4.3	6	0.7	203	82	293	346
828+	116.1	2.8	3	0.9	183	32	231	254
111	108.0	4.8	4	1.3	170	66	259	381
835	83.0	4.2	5	0.9	200	44	264	316
806+	72.6	3.1	5	0.7	239	35	333	339
112+	42.5	3.5	3	1.0	169	45	249	350
821	40.0	3.9	4	1.0	154	50	237	332
146	28.0	4.3	5	0.9	183	82	272	343

ANNUAL AVERAGES - ALL ENTR., WEIGHTED BY ACRES:

1980	144.3	3.6	4	1.0	191	42	255	314
1979	137.5	3.8	3	1.1	159	41	217	264
1978	119.3	3.5	4	0.9	154	33	200	208
1977	114.7	3.0	4	0.7	131	34	176	188
1976	95.1	3.3	4	0.7	137	34	183	191

* TO GROW AND HARVEST THE CROP

** INCLUDES STORING AND SELLING COSTS

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

(RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED)

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

FACTORS FROM 14 ENTERPRISES OF HIGH MOISTURE CORN
12 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM NO.
LABOR	RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	
\$	\$	\$	\$	\$	\$	\$	
102	119	57	80	45.17	1.41	32,692	834
49	69	74	90	22.83	1.21	14,398	834
33	42	93	105	22.63	1.13	8,811	824
47	73	76	90	21.69	1.18	10,094	827
11	33	84	88	8.52	1.05	2,088	105
114	145	61	85	22.46	1.39	14,710	830
53	86	68	80	14.27	1.18	6,453	105
23	38	81	89	12.00	1.10	2,715	828
122	144	54	80	39.89	1.47	13,185	111
52	74	62	75	15.50	1.20	4,378	835
6	38	108	110	8.75	1.02	476	806
101	115	70	99	33.69	1.41	4,321	112
95	119	61	85	30.71	1.40	3,779	821
71	91	63	80	18.62	1.26	1,997	146

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

59	80	71	87	22.68	1.23	8,578	1980
47	66	57	69	18.84	1.22	6,560	1979
8	28	56	59	6.98	1.04	1,005	1978
12	30	57	61	7.10	1.07	1,363	1977
8	26	56	58	5.80	1.04	698	1976

Small Grains - Oats and Wheat -

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

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

WHEAT
COSTS AND RETURNS PER ACRE
1,652 ACRES ON 11 COST ACCOUNT FARMS, 1980

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 1 HR - - - - -	\$ 8
TRACTOR 1 HR - - - - -	7
TRUCK, EQUIPMENT - - - - -	9
CUSTOM WORK, EQUIP RENT - - - - -	7
LAND USE - - - - -	42
MANURE, LIME, COVER CROP - - - - -	1
FERT - LBS N- 63, P- 41, K- 54 - - - - -	28
SEED, PLANTS 118 LB - - - - -	12
SPRAY, DUST MATERIALS - - - - -	1
INTEREST, ALL OTHER - - - - -	5
TOTAL GROWING COSTS - - - - -	\$ 120
HARVESTING:	
LABOR 1 HR - - - - -	5
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	14
CUSTOM WORK, EQUIP RENT - - - - -	3
ALL OTHER - - - - -	5
TOTAL HARVESTING COSTS - - - - -	27
TOTAL PRODUCTION COSTS - - - - -	\$ 147
STORING AND SELLING:	
LABOR 0 HR - - - - -	2
TRACTOR, TRUCK, EQUIP - - - - -	4
BUILDING USE - - - - -	1
INTEREST, ALL OTHER - - - - -	13
TOTAL STORING AND SELLING COSTS - - - - -	20
TOTAL COSTS - - - - -	\$ 167
RETURNS:	
CROP - YIELD: 50 BU - - - - -	\$ 202
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 202
PROFIT: - - - - -	\$ 35

	AVERAGE
OTHER FACTORS: COST PER BU TO: GROW	\$ 2.39
HARVEST	0.53
STORE AND SELL	0.40
TOTAL (OR NET*) COST PER BU	3.32
TOTAL (OR NET*) RETURN ** PER BU	4.01
PROFIT PER BU	0.69
LABOR RETURN PER ACRE	\$ 50
PRODUCTION PER HOUR OF LABOR	26 BU
RETURN PER HOUR OF LABOR	\$ 22.46
RETURN PER DOLLAR OF COST	1.21

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

FACTORS FROM 11 ENTERPRISES OF WHEAT
11 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE PER ACRE		PROD PER HR OF LABOR BU	AVERAGE PER ACRE			TOTAL RETURN \$
		YIELD BU	LABOR* HR		GROW COST \$	HARV COST \$	TOTAL COST** \$	
827	794.0	49	2	28	114	31	170	187
864	305.3	55	1	29	117	27	172	233
848	159.5	60	2	35	128	25	169	251
834	90.0	28	3	13	96	11	107	104
863	84.5	55	2	27	157	23	191	223
835	59.0	44	3	14	158	23	187	171
836	56.0	67	3	29	129	19	160	291
830	54.0	43	2	20	101	19	123	224
828	21.8	27	4	7	152	35	187	98
824	21.0	51	3	17	174	20	194	191
146	7.0	46	7	7	159	19	177	164

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

1980	150.2	50	2	26	120	27	167	202
1979	130.9	47	2	23	110	21	150	189
1978	41.5	30	4	8	116	21	147	111
1977	162.0	44	3	19	98	16	131	109
1976	158.7	43	3	18	96	17	127	112

- * 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 11 ENTERPRISES OF WHEAT
11 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR		PROFIT ON	
LABOR	RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
17	34	3.45	3.80	15.49	1.10	13,601	827
61	72	3.13	4.25	36.82	1.36	18,789	864
82	97	2.81	4.17	57.03	1.48	13,000	848
3-	10	3.85	3.77	4.64	0.98	205-	834
32	45	3.49	4.08	21.46	1.17	2,711	863
16-	1-	4.23	3.86	0.44-	0.91	983-	835
131	154	2.41	4.38	52.25	1.82	7,331	836
101	112	2.87	5.23	45.95	1.82	5,465	830
89-	71-	6.90	3.60	19.16-	0.52	1,951-	828
3-	11	3.79	3.73	3.52	0.98	68-	824
13-	13	3.87	3.58	1.88	0.93	92-	146

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

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
36-	16-	4.89	3.67	4.11-	0.75	1,520-	1978
22-	6-	2.99	2.50	2.13-	0.84	3,462-	1977
15-	0	2.93	2.59	0.23-	0.88	2,335-	1976

FACTORS FROM 3 ENTERPRISES OF OATS
3 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CRCP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD PER HR OF LABOR BU	GROW COST \$	AVERAGE		TOTAL COST** \$	TOTAL RETURN \$
		PER YIELD	ACRE LABOR*			PER ACRE	PER ACRE		
824	69.5	66	2	42	115	19	142	113	
112	49.0	65	1	51	92	19	121	144	
836	8.0	75	2	35	99	20	137	150	

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

SUNFLOWERS

FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
1 COST ACCOUNT FARMS, 1980
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD PER HR OF LABOR LB	GROW COST \$	AVERAGE		TOTAL COST** \$	TOTAL RETURN \$
		PER YIELD	ACRE LABOR*			PER ACRE	PER ACRE		
864	365.5	1,596	3	637	167	15	200	174	

- * 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 3 ENTERPRISES OF OATS
3 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR \$		PROFIT ON	
LABOR	NET	NET	NET	OF	OF	ENTER-	FARM
PROFIT	RETURN	COST	RETURN	LABOR	COST	PRISE	NO.
\$	\$	\$	\$	\$	\$	\$	
29-	21-	2.17	1.72	13.84-	0.79	2,058-	824
23	28	1.85	2.20	21.81	1.19	1,130	112
13	32	1.83	2.00	14.82	1.09	102	836

SUNFLOWERS

FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
1 COST ACCOUNT FARMS, 1980
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER LB***		RETURN PER HOUR \$		PROFIT ON	
LABOR	NET	NET	NET	OF	OF	ENTER-	FARM
PROFIT	RETURN	COST	RETURN	LABOR	COST	PRISE	NO.
\$	\$	\$	\$	\$	\$	\$	
26-	7-	0.13	0.11	2.71-	0.87	9,466-	864