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

**28 FARMS-1981
NEW YORK STATE**

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REPORTS
from
FARM COST ACCOUNTS

28 Farms, 1981

Enterprise data from the 1981 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. 82-33
Livestock Costs and Returns	A.E. Res. 82-34
Field Crops Costs and Returns	A.E. Res. 82-35
Fruit and Vegetable Crops Costs and Returns	A.E. Res. 82-36

FIELD CROPS COSTS AND RETURNS, A.E. Res. 82-35

-Contents-

	<u>Page</u>
Introduction	1
Summary of Cost Account enterprises	6
Rates of return compared with other years	7
Hay	8
Hay crop silage	12
Corn silage	16
Corn for grain	20
High moisture corn	24
Wheat	28
Barley, Oats and Sunflowers	32

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 is 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 some of the "better" farmers 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 assisted in processing the data.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 82-24, Dairy Farm Management Business Summary, New York, 1981, 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.

Inflation, appreciation, supply and demand all have a direct affect on the inventory values on New York dairy farms. Machinery and real estate prices have risen steadily during the past six years with machinery prices increasing more rapidly. Dairy cow prices have changed most dramatically since 1975 as the demand for replacements jumped in 1978 and 1979 and weakened in 1981.

Table 1. UNIT VALUES OF NEW YORK DAIRY FARM INVENTORY ITEMS, 1975-1981

Year*	New York Dairy Cows		Machinery*	N.Y. Farm Real Estate	
	Value/Head	1977=100	1977=100	Value/Acre	1977=100
1975	\$ 450	91	82	\$510	88
1976	485	98	91	553	95
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

*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, and the average per acre value of New York farmland and buildings reported in February. Chart 1 illustrates the annual changes in cow, machinery, and real estate values that have occurred over the last six years.

Chart 1. ANNUAL CHANGES IN DAIRY COW, FARM MACHINERY, & FARM REAL ESTATE VALUES
New York Dairy Farms, 1975-1981

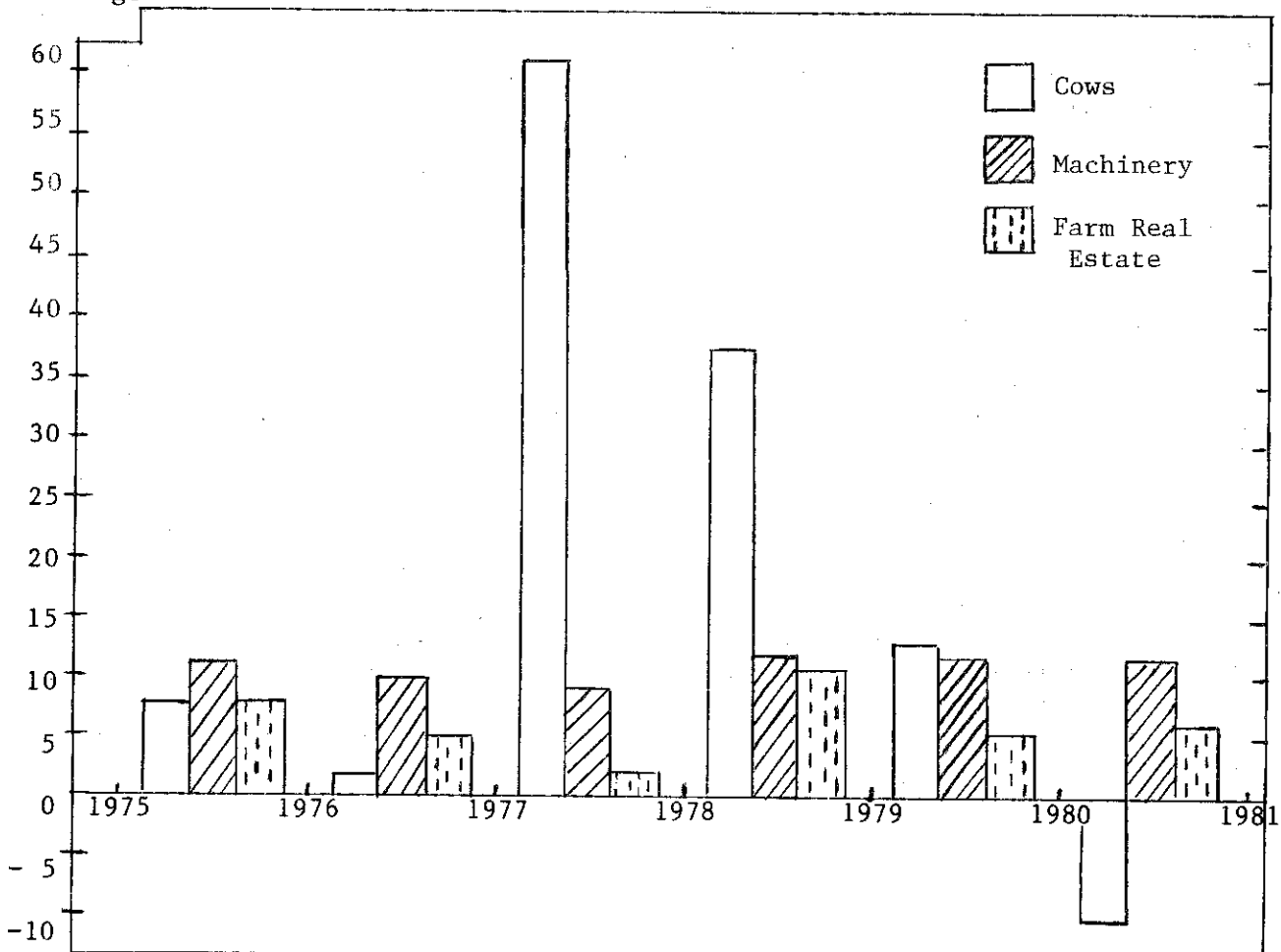
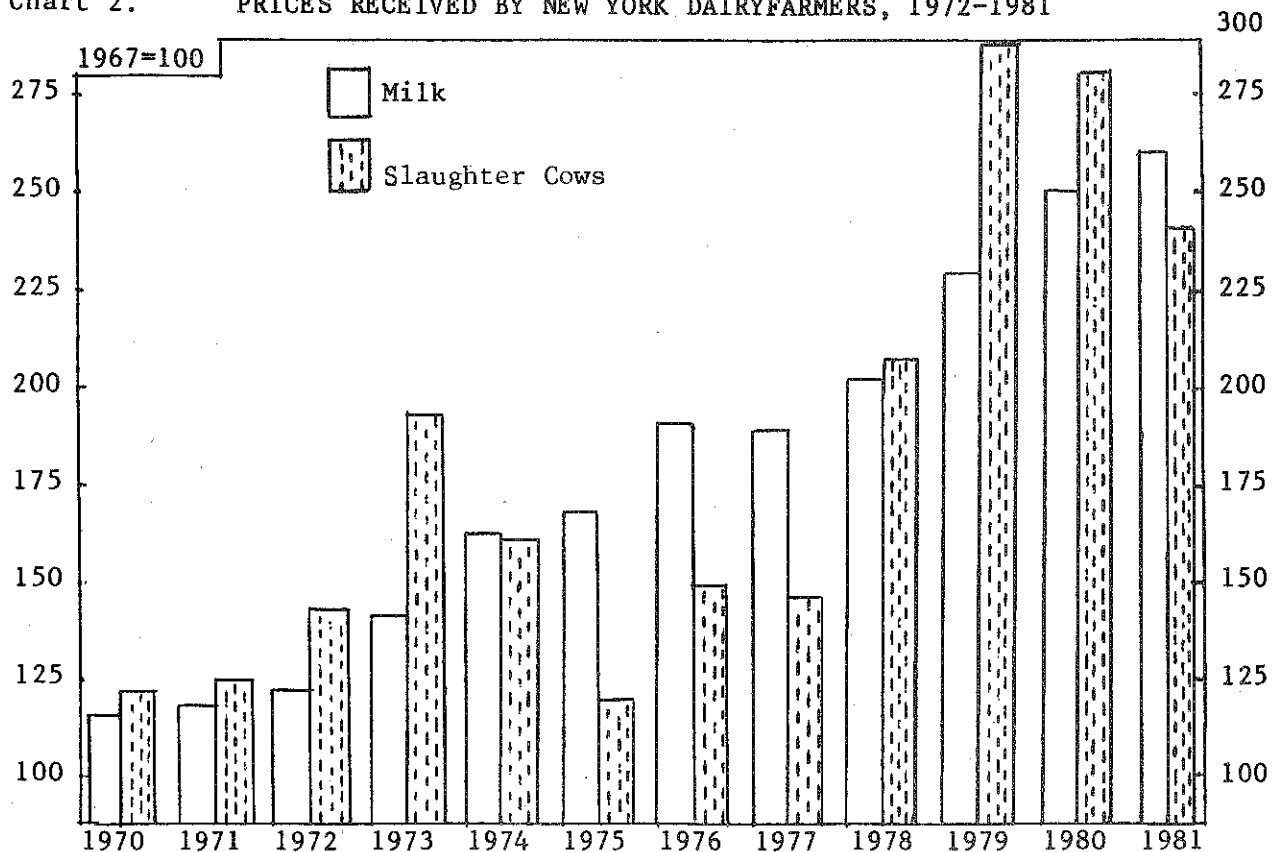


Chart 2. PRICES RECEIVED BY NEW YORK DAIRYFARMERS, 1972-1981



The prices dairyfarmers 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 1970. Milk prices have increased at a more constant rate showing only one year of decline since 1970. Slaughter cow prices have shown wide fluctuations over the period but have not moved in the same direction for more than three consecutive years.

Table 2. PRICES RECEIVED BY NEW YORK DAIRYFARMERS, 1970-1981

Year	All Milk	Slaughter Cows	Calves	Monthly Farm Price Per 100 Lbs. of Milk, 1981	
	(cwt.)	(cwt.)	(cwt.)		
1970	\$ 5.99	\$20.70	\$34.70	January	\$14.00
1971	6.12	21.20	36.20	February	13.90
1972	6.33	24.50	44.80	March	13.60
1973	7.32	32.80	54.60	April	13.40
1974	8.35	27.10	40.80	May	13.20
				June	13.00
1975	8.71	20.60	26.20	July	13.50
1976	9.83	25.40	34.50	August	13.90
1977	9.75	25.00	37.50	September	14.10
1978	10.50	35.30	58.20	October	14.40
1979	11.90	49.80	88.80	November	14.20
				December	13.90
1980	13.00	46.30	78.00		
1981	13.80	41.30	66.20		

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

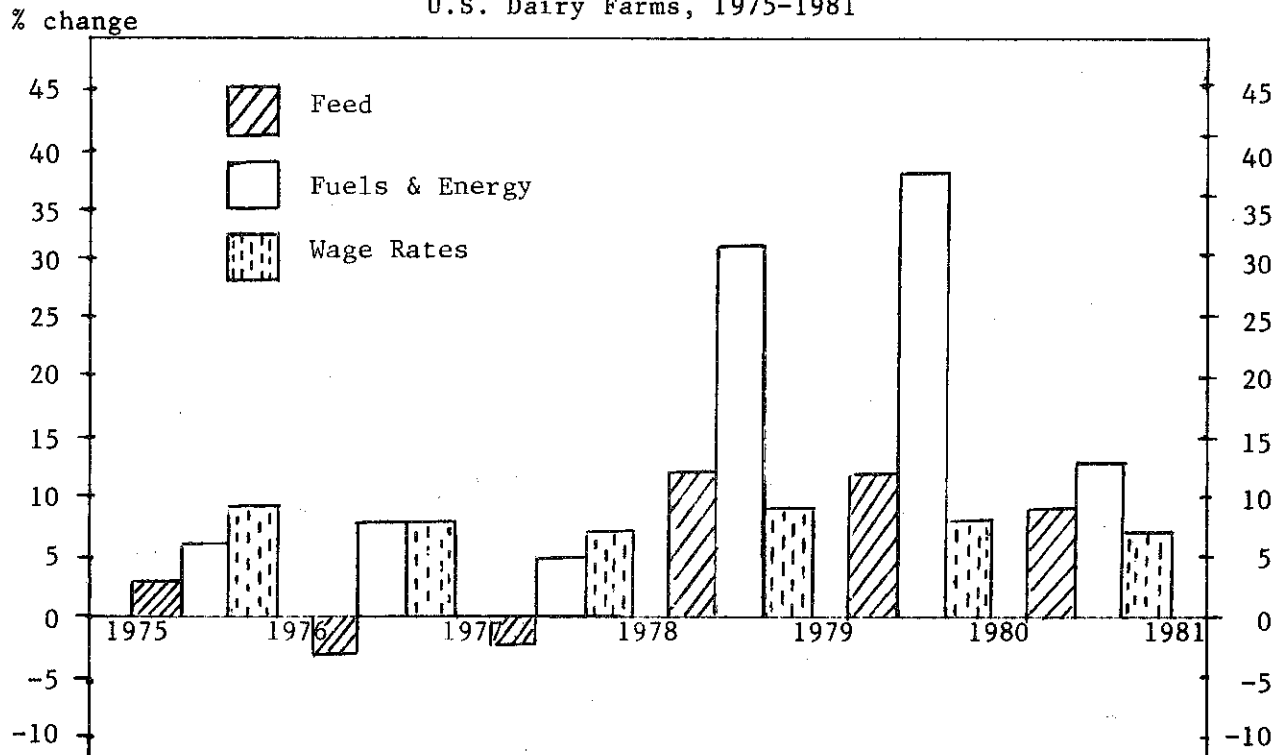
Year	Index 1977=100					
	Feed	Fert.	Fuel & Energy	Wage Rates	Taxes	Interest
1972	57	52	54	63	75	46
1973	86	56	57	69	77	54
1974	104	92	79	79	81	65
1975	100	120	88	85	87	76
1976	103	102	93	93	94	87
1977	100	100	100	100	100	100
1978	98	100	105	107	100	118
1979	110	108	137	117	107	144
1980	123	134	188	127	114	179
1981	134	144	213	136	124	195

SOURCE: USDA Agricultural Prices

The prices dairyfarmers 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, 1975-1981



Although all three major cost items have increased since 1975. Feed prices have been through a cycle, fuel and energy costs show the greatest increases, and wage rates have increased at a relatively slow but constant rate.

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION, AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1981

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1981	
	1941-70	1981	1941-70	1981	1941-70	1981	1947-67	1981
	degrees		inches				days	
Albany	65.7	64.4	15.4	13.9	33.4	30.4	---	133
Alfred	61.8	60.8	17.2	19.3	36.7	49.8	125	132
Aurora	64.6	63.3	13.8	21.1	40.0	37.7	160	134
Batavia	64.1	64.4	15.3	----	32.6	39.8	154	159
Binghamton	63.3	63.6	17.9	12.7	37.4	30.3	154	156
Canton	63.0	62.0	16.5	20.2	34.5	34.7	127	133
Glens Falls	----	64.1	17.8	17.8	39.3	30.4	---	134
Ithaca	63.8	62.7	17.2	17.0	34.8	39.1	145	133
Lowville	62.5	60.7	16.5	----	38.5	37.6	123	133
Utica	63.5	63.8	18.1	23.3	40.6	41.9	157	135

*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, 1981, Vol. 93, No. 13.

Weather is a factor to be considered when studying a farm business for 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 1981 and for the period 1941-70.

The 1981 growing season, generally, produced good crops although the harvest season, particularly September, was cool and wet. Variability was a key word to describe both temperatures and precipitation in most parts of the State throughout the season. Table 2 illustrates weather stations which show conditions that deviated significantly from the average.

Data in Tables 1 and 2 are presented for 10 weather stations located throughout the State.

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1981

	May		June		July		August		September	
	1941-70	1981	1941-70	1981	1941-70	1981	1941-70	1981	1941-70	1981
	inches									
Albany	3.26	2.44	3.00	2.78	3.12	3.50	2.87	1.76	3.12	3.45
Alfred	3.76	2.55	3.76	3.52	3.73	6.53	3.00	1.70	2.93	4.96
Aurora	2.98	1.95	2.54	3.82	3.03	4.07	2.81	4.34	2.46	6.95
Batavia	3.17	----	2.69	----	3.05	3.20	3.50	5.07	2.87	5.67
Binghamton	3.83	1.94	3.59	3.42	3.83	1.99	3.61	1.99	3.02	3.40
Canton	3.37	2.90	2.91	3.88	3.43	2.27	3.47	5.23	3.31	5.93
Glens Falls	3.63	2.81	3.77	2.47	3.68	3.81	3.42	2.35	3.31	6.40
Ithaca	3.55	1.78	3.40	2.57	3.67	4.03	3.49	3.63	3.08	4.98
Lowville	3.42	2.98	2.94	3.20	3.26	5.11	3.58	----	3.31	5.27
Utica	3.52	2.01	3.55	3.42	4.17	4.06	3.54	2.75	3.32	11.09

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1981, Vol. 93, 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	1981	1981
Hay, Alfalfa mix.	tons	2.2	2.6	2.7	2.7	3.2
Corn silage	tons	11	14	14	14.5	16.0
Corn grain	bu.	57	85	90	93	93
Oats	bu.	52	60	60	64	--
Wheat	bu.	32	39	40	44	56
Milk per cow	lbs.	7,914	10,361	11,742	12,265	15,493

*Source: New York Agricultural Statistics, 1981; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1981
Crop Enterprises

Crop	Number of enterprises	Average acres per enterprise	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enterprise
					Hour of labor	Dollar of cost		
<u>Forage:</u>								
Hay	18	52	3.2 tn.	7	1.70	0.86	-32	-1,710
Hay crop silage	18	149	7.9 tn.	4	2.79	0.94	-14	-2,129
Corn silage	20	111	16.0 tn.	5	5.97	0.99	- 5	- 556
<u>Grain:</u>								
Corn for grain	9	82	93 bu.	3	-12.79	0.77	-70	-5,778
High moist. corn	21	126	3.6 tn.	4	-0.45	0.92	-23	-2,819
Wheat	11	146	56 bu.	2	15.26	1.10	17	2,509
<u>Fruit:</u>								
Apples	12	99	406 bu.	84	8.97	1.13	191	18,721
Red tart cherries	7	38	2,815 lb.	37	13.76	1.35	291	11,008

*To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1978-81

Enterprise	Return per hour of labor				Return per dollar of cost			
	1978	1979	1980	1981	1978	1979	1980	1981
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	9.01	10.77	10.64	7.89	1.13	1.15	1.11	1.04
Dairy heifers	2.23	3.97	5.94	0.25	0.92	0.96	0.99	0.87
<u>Forage:</u>								
Hay	3.31	0.90	0.02	1.70	0.94	0.84	0.81	0.86
Hay crop silage	-2.52	0.39	5.82	2.79	0.79	0.87	1.00	0.94
Corn silage	4.46	9.05	5.86	5.97	0.98	1.07	0.99	0.99
<u>Grain:</u>								
Corn for grain	0.00	5.12	23.76	-12.79	0.92	1.00	1.28	0.77
High moisture corn	6.98	18.84	22.68	0.45	1.04	1.22	1.23	0.92
Oats	-3.92	-18.35	NA	NA	0.77	0.63	NA	NA
Wheat	-4.11	22.68	22.46	15.26	0.75	1.26	1.21	1.10
<u>Fruits:</u>								
Apples	7.61	7.39	5.52	8.97	1.19	1.07	0.91	1.13
Sweet cherries	7.45	NA	NA	NA	1.29	NA	NA	NA
Red tart cherries	43.59	33.16	17.29	13.76	3.43	2.80	1.62	1.35

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
 943 ACRES ON 18 COST ACCOUNT FARMS, 1981

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 0 HR - - - - -	\$ 0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	1
CUSTOM WORK, EQUIP RENT - - - - -	1
LAND USE - - - - -	43
MANURE, LIME, COVER CROP - - - - -	4
FERT - LBS N- 4, P- 15, K- 60 - - - - -	17
SEED, PLANTS NA - - - - -	17
SPRAY, DUST MATERIALS - - - - -	2
INTEREST, ALL OTHER - - - - -	2
TOTAL GROWING COSTS - - - - -	\$ 87
HARVESTING:	
LABOR 7 HR - - - - -	45
TRACTOR 4 HR - - - - -	26
TRUCK, EQUIPMENT - - - - -	33
CUSTOM WORK, EQUIP RENT - - - - -	1
ALL OTHER - - - - -	13
TOTAL HARVESTING COSTS - - - - -	118
TOTAL PRODUCTION COSTS - - - - -	\$ 205
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	15
INTEREST, ALL OTHER - - - - -	14
TOTAL STORING AND SELLING COSTS - - - - -	29
TOTAL COSTS - - - - -	\$ 234
RETURNS:	
CROP - YIELD: 3.2 TN - - - - -	\$ 202
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 202
PROFIT: - - - - -	\$ 32-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 28
HARVEST	37
STORE AND SELL	9
TOTAL (CR NET*) CCST PER TN	74
TOTAL (CR NET*) RETURN ** PER TN	64
PROFIT PER TN	10-
LABOR RETURN PER ACRE	\$ 13
PRODUCTION PER HOUR OF LABOR	0.4 TN
RETURN PER HOUR OF LABOR	\$ 1.70
RETURN PER DOLLAR OF COST	0.86

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

FACTORS FROM 18 ENTERPRISES OF HAY
18 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CRCP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD PER HR OF LABOR TN	AVERAGE			
		PER YIELD TN	ACRE LABOR* HR		GROW COST \$	PER HARV COST \$	TOTAL COST** \$	TOTAL RETURN \$
836	118.7	3.7	11	0.3	94	138	256	223
827	91.0	4.2	8	0.5	74	154	252	251
867	82.5	2.6	5	0.6	70	73	173	175
112	74.0	3.1	8	0.4	85	104	215	219
111	73.9	2.3	3	0.7	87	97	205	163
105	73.5	2.7	7	0.4	73	95	191	180
821	60.0	2.4	6	0.4	101	126	242	156
835	55.5	3.3	9	0.4	107	131	300	196
834	45.0	4.0	6	0.6	89	119	255	237
146	40.0	2.2	7	0.3	98	109	217	110
127	40.0	3.3	3	1.0	89	84	211	229
840	36.0	2.8	7	0.4	76	102	196	168
105	35.0	2.9	4	0.8	75	93	204	200
830	31.0	3.8	13	0.3	93	144	299	247
828	28.0	2.6	10	0.3	60	128	221	185
804	25.5	3.9	11	0.4	108	208	348	255
824	22.8	3.8	7	0.5	125	135	273	264
806	11.1	3.2	7	0.4	169	177	362	205

1981 GROUP AVERAGES, ACCORDING TO ACRES:
THIRDS

HIGH	85.6	3.2	8	0.5	81	111	216	202
MED	46.1	3.0	7	0.6	94	112	237	183
LOW	25.6	3.4	9	0.5	105	148	285	227

ANNUAL AVERAGES- ALL ENIR, WEIGHTED BY ACRES:

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
1978	76.1	2.2	5	0.4	49	66	131	123
1977	69.3	2.3	6	0.4	49	65	136	142

- * 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 HAY
18 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

PROFIT	AVERAGE	AVERAGE		RETURN PER		PROFIT	FARM
	PER ACRE	PER	IN***	OF	OF	ON	
	LABOR	NET	NET	LABOR	OF	ENTER-	NO
\$	RETURN	COST	RETURN	LABOR	COST	PRISE	
	\$	\$	\$	\$	\$	\$	
33-	53	69	60	4.81	0.87	3,864-	836
1-	66	60	60	7.99	0.99	167-	827
2	23	65	66	5.00	1.01	193	867
4	42	69	70	5.46	1.02	301	112
42-	21-	88	70	6.35-	0.80	3,090-	111
11-	25	70	66	3.43	0.94	835-	105
86-	51-	101	65	8.47-	0.65	5,139-	821
104-	56-	91	59	5.94-	0.65	5,771-	835
18-	28	64	60	4.33	0.93	791-	834
107-	78-	99	50	11.53-	0.51	4,299-	146
18	37	64	70	11.23	1.09	739	127
28-	21	70	60	2.79	0.86	1,004-	840
4-	15	71	70	4.06	0.98	135-	105
52-	20	79	65	1.46	0.83	1,601-	830
36-	7	84	70	0.72	0.84	1,001-	828
93-	22-	89	65	2.11-	0.73	2,381-	804
9-	30	72	70	4.08	0.97	208-	824
157-	104-	115	65	14.63-	0.57	1,747-	806

1981 GROUP AVERAGES, ACCORDING TO ACRES:

							THIRDS
13-	32	71	66	3.39	0.94	1,243-	HIGH
53-	16-	82	61	1.26-	0.78	2,710-	MED
58-	8-	85	68	1.06-	0.82	1,178-	LOW

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

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
8-	18	60	57	3.31	0.94	569-	1978
6	32	59	62	5.15	1.05	467	1977

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 CRCP SILAGE
 COSTS AND RETURNS PER ACRE
 2,681 ACRES ON 18 COST ACCOUNT FARMS, 1981

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 0 HR	\$ 0
TRACTOR 0 HR	0
TRUCK, EQUIPMENT	0
CUSTOM WORK, EQUIP RENT	1
LAND USE	46
MANURE, LIME, COVER CROP	6
FERT - LBS N- 2, P- 14, K- 98	21
SEED, PLANTS NA	25
SPRAY, DUST MATERIALS	3
INTEREST, ALL OTHER	4
TOTAL GROWING COSTS	\$ 106
HARVESTING:	
LABOR 4 HR	25
TRACTOR 2 HR	23
TRUCK, EQUIPMENT	47
CUSTOM WORK, EQUIP RENT	0
ALL OTHER	5
TOTAL HARVESTING COSTS	100
TOTAL PRODUCTION COSTS	\$ 206
STORING AND SELLING:	
LABOR 0 HR	0
TRACTOR, TRUCK, EQUIP	0
BUILDING USE	15
INTEREST, ALL OTHER	12
TOTAL STORING AND SELLING COSTS	27
TOTAL COSTS	\$ 233
RETURNS:	
CROP - YIELD: 7.9 TN - @ 55% moisture	\$ 219
BY-PRODUCT, OTHER RETURNS **	0
TOTAL RETURNS	\$ 219
PROFIT:	\$ 14-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 13
HARVEST	13
STORE AND SELL	3
TOTAL (OR NET*) COST PER TN	30
TOTAL (OR NET*) RETURN ** PER TN	28
PROFIT PER TN	2-
LABOR RETURN PER ACRE	\$ 11
PRODUCTION PER HOUR OF LABOR	2.0 TN
RETURN PER HOUR OF LABOR	\$ 2.79
RETURN PER DOLLAR OF COST	0.94

* 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, 1981
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD PER HR OF LABOR TN	AVERAGE			TOTAL RETURN \$
		PER YIELD TN	ACRE LABOR* HR		GROW COST \$	HARV COST \$	TOTAL COST** \$	
834	626.0	8.8	3	3.2	98	69	185	228
827	272.0	8.4	4	2.1	71	90	192	253
830	231.3	7.1	4	1.7	90	95	205	200
806	213.5	6.3	5	1.2	168	140	334	176
840	176.0	6.7	3	2.5	72	55	157	174
111	172.6	8.8	5	1.8	105	156	290	265
812	164.5	7.6	3	2.3	190	112	319	213
824	121.8	9.0	4	2.1	143	117	310	271
804	118.8	7.4	5	1.5	105	114	231	207
835	111.0	10.1	5	1.9	105	123	288	252
105	89.0	6.5	4	1.5	76	103	200	182
821	82.8	5.9	2	3.4	97	67	185	166
105	80.0	7.1	4	1.7	74	138	228	214
127	52.0	6.3	3	1.8	92	73	209	189
828	50.0	7.5	3	2.4	112	114	300	211
112	49.5	9.1	6	1.4	103	113	279	273
146	36.0	5.9	8	0.7	109	236	355	177
867	34.5	7.3	5	1.6	102	101	230	219

1981 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS	ACRES	PER YIELD TN	ACRE LABOR* HR	PROD PER HR OF LABOR TN	GROW COST \$	HARV COST \$	TOTAL COST** \$	TOTAL RETURN \$
HIGH	281.9	7.7	4	2.1	101	101	228	217
MED	114.7	7.8	4	2.2	120	107	256	216
LOW	50.3	7.2	5	1.6	99	130	267	214

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

1981	149.0	7.9	4	2.0	106	100	233	219
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

* 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 18 ENTERPRISES OF HAY CROP SILAGE
18 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM
LABOR RETURN	NET COST	NET RETURN	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	NO
\$	\$	\$	\$	\$	\$	\$	
43	63	21	26	22.96	1.23	27,104	834
61	94	23	30	23.66	1.32	16,786	827
5-	17	29	28	4.05	0.97	1,261-	830
158-	119-	53	28	22.64-	0.53	33,729-	806
17	35	23	26	12.83	1.11	3,029	840
25-	5	33	30	0.95	0.91	4,416-	111
106-	72-	42	28	21.96-	0.67	17,526-	812
39-	15-	34	30	3.70-	0.87	4,759-	824
24-	10	31	28	1.99	0.90	2,745-	804
36-	9-	29	25	1.88-	0.88	3,939-	835
18-	5	31	28	1.25	0.91	1,579-	105
19-	8-	31	28	5.22-	0.90	1,542-	821
14-	9	32	30	2.07	0.94	1,130-	105
20-	1-	33	30	0.52-	0.90	1,045-	127
89-	75-	40	28	23.64-	0.70	4,490-	828
6-	24	31	30	3.77	0.98	296-	112
178-	145-	60	30	18.54-	0.50	6,435-	146
11-	10	31	30	2.23	0.95	361-	867

1981 GROUP AVERAGES, ACCORDING TO ACRES:

							THIRDS
10-	16	31	29	6.97	1.01	1,252	HIGH
39-	14-	33	28	4.91-	0.86	5,347-	MED
52-	29-	38	30	5.76-	0.83	2,292-	LOW

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

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
31-	9-	30	24	2.52-	0.79	4,290-	1978
6-	15	25	25	3.19	0.96	669-	1977

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
2,218 ACRES ON 20 COST ACCOUNT FARMS, 1981

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 12
TRACTOR 1 HR - - - - -	14
TRUCK, EQUIPMENT - - - - -	18
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	48
MANURE, LIME, COVER CRCP - - - - -	31
FERT - LBS N- 103, P- 59, K- 57 - - - - -	48
SEED, PLANTS 0 UN - - - - -	16
SPRAY, DUST MATERIALS - - - - -	25
INTEREST, ALL OTHER - - - - -	5
TOTAL GROWING COSTS - - - - -	\$ 220
HARVESTING:	
LABOR 3 HR - - - - -	24
TRACTOR 3 HR - - - - -	26
TRUCK, EQUIPMENT - - - - -	40
CUSTOM WORK, EQUIP RENT - - - - -	1
ALL OTHER - - - - -	4
TOTAL HARVESTING COSTS - - - - -	95
TOTAL PRODUCTION COSTS - - - - -	\$ 315
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	14
INTEREST, ALL OTHER - - - - -	18
TOTAL STORING AND SELLING COSTS - - - - -	32
TOTAL COSTS - - - - -	\$ 347
RETURNS:	
CRCP - YIELD: 16.0 TN - - - - -	\$ 342
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 342
PROFIT: - - - - -	\$ 5-

	AVERAGE
OTHER FACTORS: COST PER TN TC: GROW	\$ 14
HARVEST	6
STORE AND SELL	2
TOTAL (OR NET*) COST PER TN	22
TOTAL (OR NET*) RETURN ** PER TN	21
PROFIT PER TN	1-
LABOR RETURN PER ACRE	\$ 31
PRODUCTION PER HOUR OF LABOR	3.1 TN
RETURN PER HOUR OF LABOR	\$ 5.97
RETURN PER DOLLAR OF COST	0.99

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

FACTORS FROM 20 ENTERPRISES OF CORN SILAGE
20 CCST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD	AVERAGE			TOTAL RETURN \$
		PER YIELD TN	ACRE LABOR* HR	PER HR CF LABOR TN	GROW COST \$	HARV COST \$	TOTAL COST** \$	
834	360.3	13.0	3	3.7	189	69	278	260
812	323.4	19.0	4	4.9	221	74	330	418
827	228.0	17.5	6	3.0	227	127	377	368
806	208.7	15.5	8	2.1	242	137	402	340
821	160.1	15.2	6	2.4	186	100	318	320
840	152.0	15.3	5	3.7	259	67	369	305
804	120.7	18.3	7	2.7	270	108	400	402
830	83.5	17.4	8	2.3	250	84	367	382
105	82.0	13.6	3	4.4	192	107	322	313
111	76.6	14.4	5	2.6	206	109	370	332
824	69.7	19.5	3	5.4	235	77	357	449
836	66.5	14.9	6	2.3	195	115	350	320
105	56.0	14.7	6	2.4	220	94	362	319
835	55.0	17.0	6	3.2	235	101	367	340
112	48.5	15.5	6	2.6	194	82	356	340
127	48.0	18.2	5	4.2	234	69	324	401
153	26.5	11.3	4	2.8	193	58	290	226
867	20.0	15.4	5	2.9	209	105	401	354
828	16.6	9.3	5	1.7	227	118	382	196
146	16.0	14.1	10	1.5	230	302	558	295

1981 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	221.9	16.3	6	3.3	228	98	354	345
MED	72.4	15.8	6	3.3	217	98	355	353
LOW	32.9	14.4	6	2.7	218	120	383	308

ANNUAL AVERAGES-- ALL ENIR, WEIGHTED BY ACRES:

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
1978	123.0	12.3	5	2.2	157	62	236	231
1977	98.1	12.8	6	1.9	144	62	225	239

- * 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 20 ENTERPRISES OF CORN SILAGE
20 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER HOUR \$		PROFIT ON	FARM
LABOR	RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ENTER- PRISE	NO
\$	\$	\$	\$	\$	\$	\$	
18-	7	21	20	1.90	0.93	6,550-	834
88	127	17	22	32.69	1.26	28,288	812
9-	40	22	21	6.71	0.98	2,040-	827
62-	7-	26	22	0.99-	0.85	12,850-	806
2	37	21	21	5.70	1.01	291	821
64-	36-	24	20	9.06-	0.83	9,701-	840
2	45	22	22	6.80	1.01	282	804
15	60	21	22	7.13	1.04	1,233	830
9-	8	24	23	2.70	0.97	687-	105
38-	1-	26	23	0.25-	0.90	2,892-	111
92	112	18	23	30.50	1.26	6,400	824
30-	31	24	22	4.82	0.91	2,034-	836
43-	8-	25	22	1.39-	0.88	2,449-	105
27-	0	22	20	0.13-	0.93	1,467-	835
16-	12	23	22	1.99	0.96	752-	112
77	102	18	22	23.28	1.24	3,685	127
64-	43-	26	20	10.98-	0.78	1,672-	153
47-	22-	26	23	4.40-	0.88	935-	867
186-	161-	41	21	29.80-	0.51	3,080-	828
263-	220-	40	21	22.07-	0.53	4,202-	146

1981 GROUP AVERAGES, ACCORDING TO ACRES:

							THIRDS
8-	31	22	22	6.25	0.98	325-	HIGH
1-	34	23	23	7.25	0.99	71-	MED
74-	47-	28	22	6.01-	0.83	1,202-	LOW

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

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
5-	25	19	19	4.46	0.98	566-	1978
14	45	18	19	6.73	1.07	1,454	1977

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
 739 ACRES ON 9 COST ACCOUNT FARMS, 1981

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 12
TRACTOR 1 HR - - - - -	15
TRUCK, EQUIPMENT - - - - -	19
CUSTOM WORK, EQUIP RENT - - - - -	3
LAND USE - - - - -	55
MANURE, LIME, COVER CRCP - - - - -	15
FERT - LBS N- 97, P- 55, K- 89 - - -	56
SEED, PLANTS 0 UN - - - - -	16
SPRAY, DUST MATERIALS - - - - -	24
INTEREST, ALL OTHER - - - - -	5
TOTAL GROWING COSTS - - - - -	\$ 220
HARVESTING:	
LABOR 1 HR - - - - -	11
TRACTOR 1 HR - - - - -	6
TRUCK, EQUIPMENT - - - - -	19
CUSTOM WORK, EQUIP RENT - - - - -	8
ALL OTHER - - - - -	3
TOTAL HARVESTING COSTS - - - - -	47
TOTAL PRODUCTION COSTS - - - - -	\$ 267
STORING AND SELLING:	
LABOR 0 HR - - - - -	2
TRACTOR, TRUCK, EQUIP - - - - -	9
BUILDING USE - - - - -	2
INTEREST, ALL OTHER - - - - -	30
TOTAL STORING AND SELLING COSTS - - -	43
TOTAL COSTS - - - - -	\$ 310
RETURNS:	
CROP - YIELD: 93 BU - - - - -	\$ 240
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 240
PROFIT: - - - - -	\$ 70-

	AVERAGE
OTHER FACTORS: COST PER BU TO: GROW	\$ 2.38
HARVEST	0.51
STORE AND SELL	0.46
TOTAL (CR NET*) COST PER BU	3.35
TOTAL (CR NET*) RETURN ** PER BU	2.59
PROFIT PER BU	0.76-
LABOR RETURN PER ACRE	\$ 45-
PRODUCTION PER HOUR OF LABOR	29 BU
RETURN PER HOUR OF LABOR	\$ 12.79-
RETURN PER DOLLAR OF COST	0.77

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

FACTORS FROM 9 ENTERPRISES OF CORN FOR GRAIN
9 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE PER ACRE		PROD PER HR OF LABOR BU	GROW COST \$	AVERAGE PER ACRE		TOTAL COST** \$	TOTAL RETURN \$
		YIELD BU	LABOR* FR			HARV COST \$	TOTAL COST** \$		
848	119.0	91	4	26	255	61	363	221	
105	115.5	72	4	16	212	43	288	170	
105	109.3	88	2	38	190	43	274	261	
836	90.7	91	4	23	198	64	270	230	
112	89.0	87	2	40	180	40	299	228	
867	70.0	136	2	60	289	50	390	380	
827	60.0	89	3	26	215	42	312	223	
835	45.0	89	3	30	234	29	293	213	
824	40.9	120	2	45	236	32	303	295	

ANNUAL AVERAGES- ALL ENIR, WEIGHTED BY ACRES:

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
1978	153.5	92	3	31	156	30	222	205
1977	149.4	76	4	21	137	21	187	163

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

FACTORS FROM 9 ENTERPRISES OF CORN FOR GRAIN
 9 COST ACCOUNT FARMS, 1981
 (READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR \$		PROFIT ON ENTER- FARM	
PROFIT	LABOR RETURN	NET COST	NET RETURN	OF LABOR	OF COST	PRISE	NO
\$	\$	\$	\$	\$	\$	\$	
142-	104-	3.99	2.43	28.95-	0.61	16,928-	848
118-	90-	4.00	2.36	18.10-	0.59	13,622-	105
13-	0	3.11	2.96	0.34-	0.95	1,490-	105
40-	0	2.96	2.52	0.25-	0.85	3,638-	836
71-	59-	3.46	2.63	22.33-	0.76	6,405-	112
10-	4	2.87	2.80	1.39	0.98	668-	867
89-	47-	3.50	2.50	9.31-	0.71	5,360-	827
80-	64-	3.28	2.39	21.45-	0.73	3,572-	835
8-	6	2.53	2.46	2.34	0.97	326-	824

ANNUAL AVERAGES- ALL ENTR., WEIGHTED BY ACRES:

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
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

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
2,644 ACRES ON 15 COST ACCOUNT FARMS, 1981

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 2 HR - - - - -	\$ 11
TRACTOR 1 HR - - - - -	15
TRUCK, EQUIPMENT - - - - -	19
CUSTOM WORK, EQUIP RENT - - - - -	2
LAND USE - - - - -	47
MANURE, LIME, COVER CROP - - - - -	23
FERT - LBS N- 107, P- 66, K- 72 - -	53
SEED, PLANTS 0 UN - - - - -	16
SPRAY, DUST MATERIALS - - - - -	26
INTEREST, ALL OTHER - - - - -	4
TOTAL GROWING COSTS - - - - -	\$ 216
HARVESTING:	
LABOR 2 HR - - - - -	10
TRACTOR 1 HR - - - - -	8
TRUCK, EQUIPMENT - - - - -	29
CUSTOM WORK, EQUIP RENT - - - - -	2
ALL OTHER - - - - -	2
TOTAL HARVESTING COSTS - - - - -	51
TOTAL PRODUCTION COSTS - - - - -	\$ 267
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIP - - - - -	0
BUILDING USE - - - - -	9
INTEREST, ALL OTHER - - - - -	15
TOTAL STORING AND SELLING COSTS - -	24
TOTAL COSTS - - - - -	\$ 291
RETURNS:	
CROP - YIELD: 3.6 TN - - - - -	\$ 268
BY-PRODUCT, OTHER RETURNS ** - - - - -	0
TOTAL RETURNS - - - - -	\$ 268
PROFIT: - - - - -	\$ 23-

	AVERAGE
OTHER FACTORS: COST PER TN TO: GROW	\$ 61
HARVEST	14
STORE AND SELL	6
TOTAL (CR NET*) COST PER TN	81
TOTAL (CR NET*) RETURN ** PER TN	75
PROFIT PER TN	6-
LABOR RETURN PER ACRE	\$ 1-
PRODUCTION PER HOUR OF LABOR	1.1 TN
RETURN PER HOUR OF LABOR	\$ 0.45-
RETURN PER DOLLAR OF COST	0.92

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 21 ENTERPRISES OF HIGH MOISTURE CORN
15 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE PER ACRE		PROD PER HR OF LABOR* LABOR	AVERAGE PER ACRE			
		YIELD TN	LABOR* HR		GROW COST \$	HARV COST \$	TOTAL COST** \$	TOTAL RETURN \$
834	540.5	3.7	2	1.7	209	48	275	259
834+	320.0	3.5	2	1.7	214	48	290	281
824+	263.9	3.3	2	1.4	237	31	286	277
827+	263.0	2.8	3	0.8	221	46	287	225
830	182.0	5.1	8	0.6	246	73	349	394
111	133.1	4.2	4	0.9	202	84	310	314
105	127.0	4.7	4	1.2	214	41	276	281
828+	120.0	2.1	1	1.1	198	42	259	146
806	113.2	3.8	4	1.0	237	45	325	319
827	96.0	3.8	3	1.1	215	52	285	264
112+	80.5	3.0	3	1.1	180	43	270	212
821	75.8	5.0	6	0.8	159	87	272	391
835+	73.5	1.5	2	1.0	230	0	235	102
153	63.5	3.8	6	0.6	194	80	291	283
105	61.5	3.1	4	0.8	216	46	266	139
867	42.0	4.2	3	1.6	302	73	429	333
146	30.0	3.8	9	0.5	216	168	428	299
105+	20.7	2.9	2	1.3	150	41	191	226
867+	17.0	3.5	3	1.2	226	58	324	282
835	14.0	4.6	4	1.1	236	60	317	302
105+	7.0	3.3	4	0.8	211	37	248	191

1981 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

HIGH	261.4	3.9	4	1.2	221	54	297	291
MED	88.9	3.3	4	1.0	202	50	277	246
LOW	27.5	3.7	4	1.1	223	70	315	254

ANNUAL AVERAGES- ALL ENTR, WEIGHTED BY ACRES:

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
1978	119.3	3.5	4	0.9	154	33	200	208
1977	114.7	3.0	4	0.7	131	34	176	188

* 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 21 ENTERPRISES OF HIGH MOISTURE CORN
15 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN***		RETURN PER		PROFIT	
PROFIT	LABOR RETURN	NET COST	NET RETURN	OF LABOR	OF COST	ON ENTER- PRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
16-	0	74	70	0.19-	0.94	8,720-	834
9-	5	83	80	2.64	0.97	2,887-	834
9-	4	88	85	1.53	0.97	2,413-	824
62-	33-	102	80	10.06-	0.79	16,161-	827
45	88	69	78	11.15	1.13	8,236	830
4	34	74	75	7.10	1.01	486	111
5	26	59	60	6.45	1.02	528	105
113-	103-	124	70	54.65-	0.56	13,527-	828
6-	21	86	85	5.74	0.98	611-	806
21-	7	75	70	2.10	0.93	1,974-	827
58-	45-	91	71	16.74-	0.78	4,680-	112
119	154	54	78	23.96	1.44	9,017	821
133-	123-	233	101	67.97-	0.43	9,748-	835
8-	23	77	75	3.60	0.97	492-	153
127-	102-	86	45	23.62-	0.52	7,786-	105
96-	83-	103	80	31.96-	0.78	4,012-	867
129-	94-	112	78	11.59-	0.70	3,861-	146
35	47	67	79	20.64	1.18	707	105
42-	27-	92	80	9.63-	0.87	710-	867
15-	5	68	65	1.23	0.95	206-	835
57-	35-	76	58	8.95-	0.77	404-	105

1981 GROUP AVERAGES, ACCORDING TO ACRES:

						THIRDS	
5-	18	79	76	2.66	0.98	2,989-	HIGH
30-	8-	106	79	14.84-	0.87	3,144-	MED
61-	40-	87	70	9.12-	0.82	2,324-	LOW

ANNUAL AVERAGES- ALL ENTR, WEIGHED BY ACRES:

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
8	28	56	59	6.98	1.04	1,005	1978
12	30	57	61	7.10	1.07	1,363	1977

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 live-stock enterprise.

WHEAT
COSTS AND RETURNS PER ACRE
1,602 ACRES ON 11 COST ACCOUNT FARMS, 1981

ITEM	AVERAGE PER ACRE
COSTS: GROWING:	
LABOR 1 HR - - - - -	\$ 7
TRACTOR 1 HR - - - - -	7
TRUCK, EQUIPMENT - - - - -	9
CUSTOM WORK, EQUIP RENT - - - - -	7
LAND USE - - - - -	43
MANURE, LIME, COVER CROP - - - - -	1
FERT - LBS N- 69, P- 44, K- 51 - - - - -	36
SEED, PLANTS 140 LB - - - - -	15
SPRAY, DUST MATERIALS - - - - -	3
INTEREST, ALL OTHER - - - - -	6
TOTAL GROWING COSTS - - - - -	\$ 134
HARVESTING:	
LABOR 1 HR - - - - -	7
TRACTOR 0 HR - - - - -	1
TRUCK, EQUIPMENT - - - - -	12
CUSTOM WORK, EQUIP RENT - - - - -	5
ALL OTHER - - - - -	5
TOTAL HARVESTING COSTS - - - - -	30
TOTAL PRODUCTION COSTS - - - - -	\$ 164
STORING AND SELLING:	
LABOR 0 HR - - - - -	2
TRACTOR, TRUCK, EQUIP - - - - -	4
BUILDING USE - - - - -	1
INTEREST, ALL OTHER - - - - -	10
TOTAL STORING AND SELLING COSTS - - - - -	17
TOTAL COSTS - - - - -	\$ 181
RETURNS:	
CROP - YIELD: 56 BU - - - - -	\$ 195
BY-PRODUCT, OTHER RETURNS ** - - - - -	3
TOTAL RETURNS - - - - -	\$ 198
PROFIT: - - - - -	\$ 17
AVERAGE	
OTHER FACTORS: COST PER BU TO:	
GROW	\$ 2.40
HARVEST	0.55
STORE AND SELL	0.29
TOTAL (CR NET*) COST PER BU	3.23
TOTAL (CR NET*) RETURN ** PER BU	3.54
PROFIT PER BU	0.31
LABOR RETURN PER ACRE	\$ 33
PRODUCTION PER HOUR OF LABOR	29 BU
RETURN PER HOUR OF LABOR	\$ 15.26
RETURN PER DOLLAR OF COST	1.10

* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

** RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED

FACTORS FROM 11 ENTERPRISES OF WHEAT
11 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD	ACRE LABOR*	PER HR CF LABOR	GROW COST	HARV COST	TOTAL COST**	TOTAL RETURN
		BU	HR	BU	\$	\$	\$	\$
827	712.0	59	2	31	127	32	181	217
864	383.1	51	2	35	144	37	197	178
848	168.0	60	3	28	135	29	179	216
834	88.0	48	1	45	104	17	128	157
824	69.0	61	3	23	145	26	172	188
835	63.0	53	3	17	158	19	181	173
836	44.3	69	3	26	132	25	171	243
146	24.0	54	3	20	164	28	198	163
828	22.5	54	3	14	164	29	193	144
832	21.5	35	3	13	105	16	123	101
830	6.8	29	4	7	191	22	216	88

ANNUAL AVERAGES- ALL ENIR, WEIGHED BY ACRES:

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
1978	41.5	30	4	8	116	21	147	111
1977	162.0	44	3	19	98	16	131	109

- * 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, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER HOUR \$		PROFIT ON ENTER- FARM PRISE NO	
PROFIT	LABOR RETURN	NET COST	NET RETURN	OF LABOR	OF COST		
\$	\$	\$	\$	\$	\$	\$	
36	54	3.08	3.69	23.90	1.20	25,594	827
19-	8-	3.90	3.52	5.64-	0.90	7,335-	864
37	57	3.00	3.62	26.72	1.21	6,224	848
29	37	2.66	3.28	34.70	1.23	2,617	834
16	30	2.82	3.10	11.48	1.10	1,136	824
8-	6	3.44	3.28	1.94	0.95	519-	835
72	102	2.46	3.50	31.36	1.42	3,194	836
35-	24-	3.66	3.00	9.29-	0.82	855-	146
49-	30-	3.57	2.66	8.13-	0.74	1,108-	828
22-	6-	3.49	2.86	2.42-	0.82	481-	832
128-	105-	7.35	3.00	26.69-	0.41	869-	830

ANNUAL AVERAGES- ALL ENTR. WEIGHTED BY ACRES:

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
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

FACTORS FROM 2 ENTERPRISES OF BARLEY, SPRING
2 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CRCP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD	ACRE LABOR*	PER HR OF LABOR	PER GROW COST	PER HARV COST	ACRE TOTAL COST**	TOTAL RETURN
		BU	FR	BU	\$	\$	\$	\$
840	16.0	88	4	27	247	29	298	175
836	5.0	110	2	61	152	19	188	247

FACTORS FROM 4 ENTERPRISES OF OATS
4 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CRCP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD	ACRE LABOR*	PER HR OF LABOR	PER GROW COST	PER HARV COST	ACRE TOTAL COST**	TOTAL RETURN
		BU	HR	BU	\$	\$	\$	\$
824	59.0	93	2	58	133	29	172	145
112	28.5	70	1	43	105	22	140	157
836	14.8	108	3	46	162	32	206	205
867	14.0	50	2	29	75	4	82	90

SUNFLOWERS
FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
1 COST ACCOUNT FARMS, 1981
(ARRANGED BY ACRES OF CRCP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD	ACRE LABOR*	PER HR OF LABOR	PER GROW COST	PER HARV COST	ACRE TOTAL COST**	TOTAL RETURN
		LB	FR	LB	\$	\$	\$	\$
864	221.3	1,291	2	638	197	32	250	183

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

FACTORS FROM 2 ENTERPRISES OF BARLEY, SPRING
2 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER		PROFIT	
LABOR	RETURN	NET COST	NET RETURN	HOUR OF LABOR	\$ OF COST	ON ENTERPRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
123-	101-	3.40	2.00	31.28-	0.59	1,964-	840
59	76	1.72	2.25	42.22	1.31	293	836

FACTORS FROM 4 ENTERPRISES OF OATS
4 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU***		RETURN PER		PROFIT	
LABOR	RETURN	NET COST	NET RETURN	HOUR OF LABOR	\$ OF COST	ON ENTERPRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
27-	18-	1.85	1.55	11.57-	0.84	1,608-	824
17	25	1.99	2.24	15.30	1.13	502	112
1-	22	1.91	1.90	9.20	1.00	11-	836
8	16	1.65	1.81	9.13	1.10	111	867

SUNFLOWERS

FACTORS FROM 1 ENTERPRISES OF OTHER GRAINS
1 COST ACCOUNT FARMS, 1981
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER LB***		RETURN PER		PROFIT	
LABOR	RETURN	NET COST	NET RETURN	HOUR OF LABOR	\$ OF COST	ON ENTERPRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	
67-	53-	0.19	0.14	26.42-	0.73	14,806-	864