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December 1984

A.E. Res. 84-19

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

**24 FARMS-1983**  
**NEW YORK STATE**

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REPORTS  
from  
FARM COST ACCOUNTS

24 Farms, 1983

Enterprise data from the 1983 New York Farm Cost Account Project have been published in the following reports. Additional copies may be obtained from County Extension offices or directly from the Department of Agricultural Economics, Cornell University, Ithaca, New York 14853-0398.

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

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

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

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## INTRODUCTION

The New York Farm Cost Account Project is a research project which serves as a means of obtaining primary cost data for enterprises common on New York farms. It provides data on labor requirements and costs, machinery costs, and production costs for crop and livestock enterprises. The data are published from detailed enterprise records kept by New York farmers in cooperation with the Department of Agricultural Economics at Cornell University. These publications provide College and field staff, as well as farmers and others interested in agriculture, with a continuous record of economic changes taking place on New York farms.

The farms are located in most of the farming areas of the State. They are generally well-managed, full-time, commercial farm businesses. They provide an indication of economic factors experienced by commercial farm businesses in New York.

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

### Acknowledgements

The project was under the supervision of Darwin Snyder, who also did the field work necessary to complete the records. Editing and processing the data, closing the books, completing the analysis, and preparing these reports were done by Barbara Wilcox and Florence Blodgett with assistance from Mary Chaffee and Cindy Farrell.

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

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

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

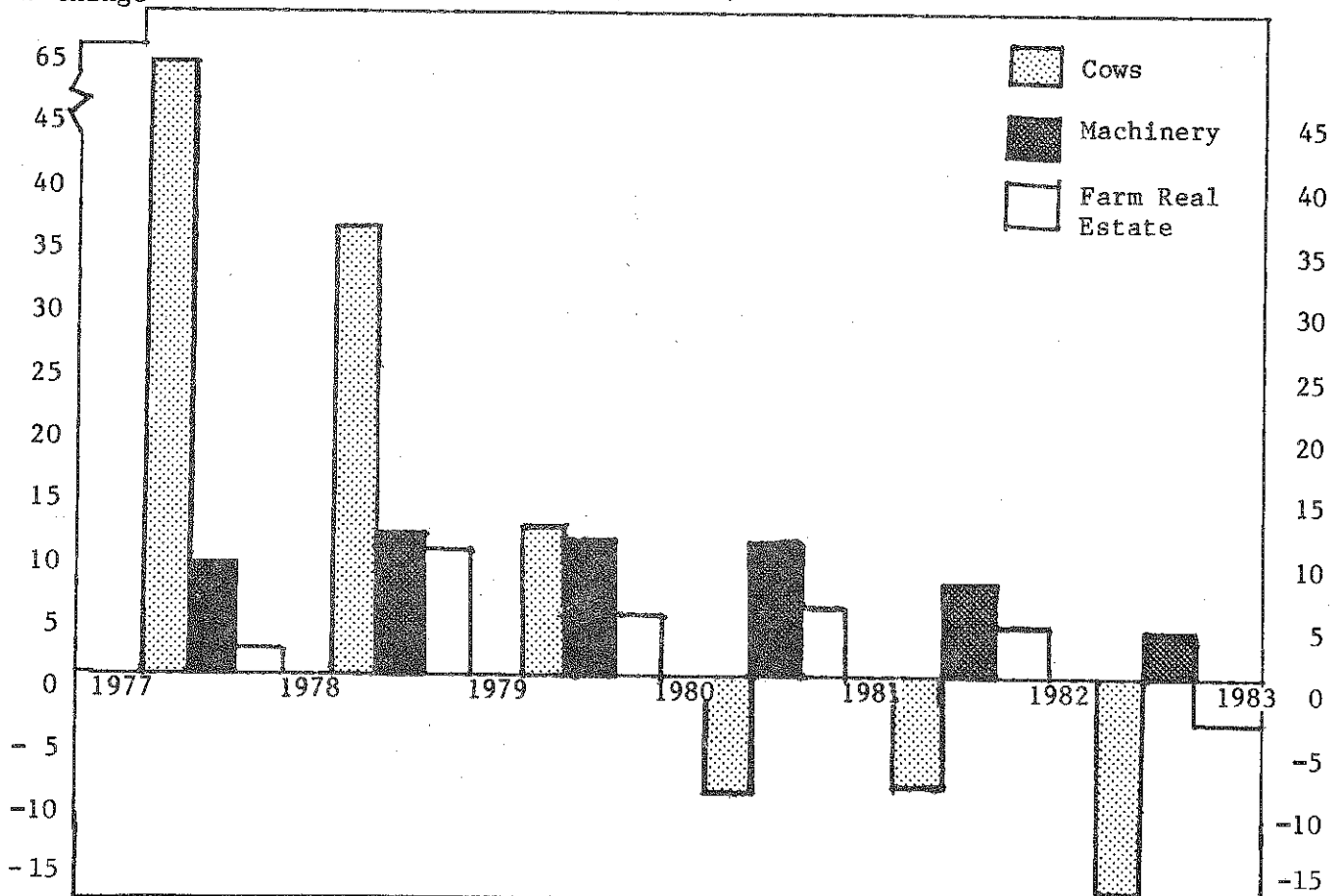
Table 1. UNIT VALUES OF NEW YORK DAIRY FARM INVENTORY ITEMS, 1977-1983

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

\*Annual average for U.S.

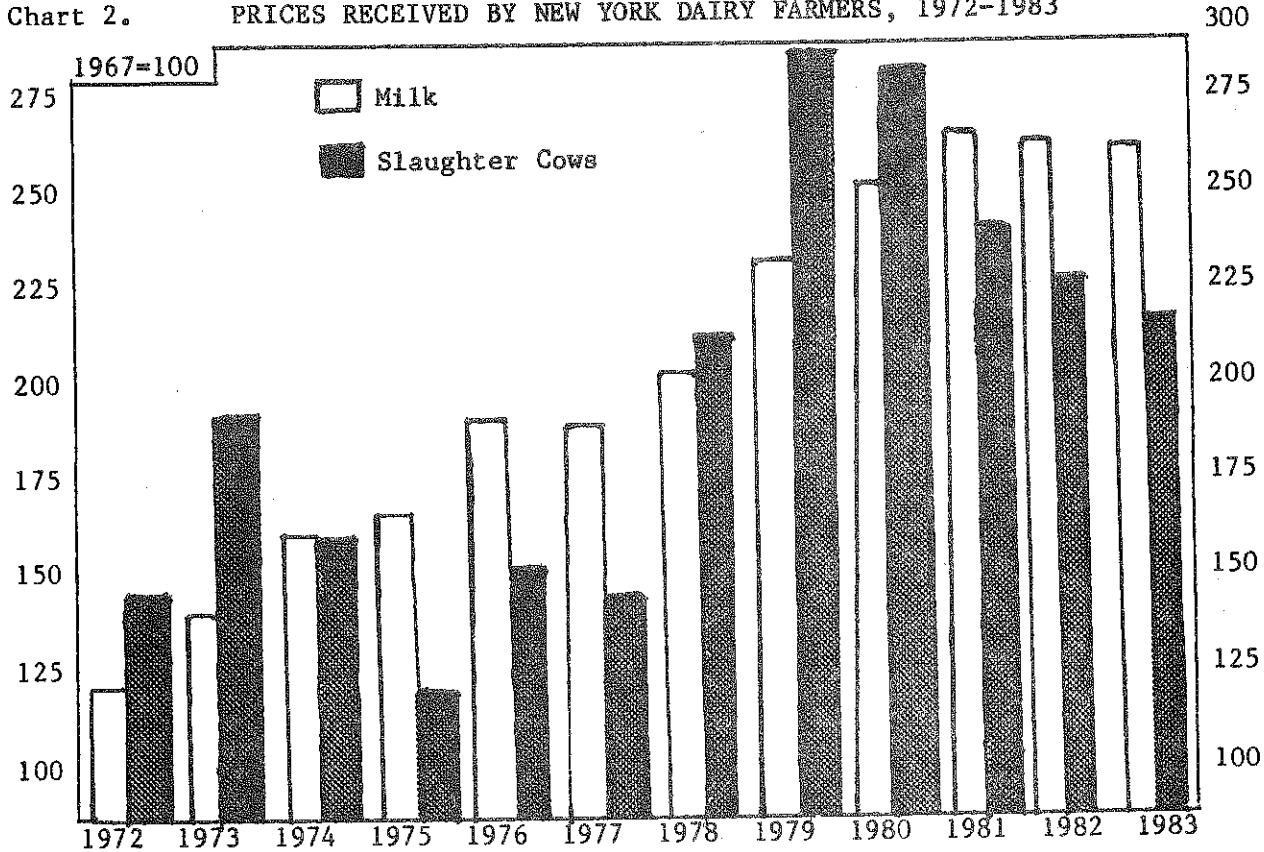
Table 1 shows New York year end (December) price received for dairy cows (replacements), an index of the same cow prices, an index of U.S. machinery prices, the average per acre value of New York farmland and buildings reported in April, and an index of the real estate prices.

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



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

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



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

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

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

\*Preliminary

Source: USDA, Agricultural Prices, New York.

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

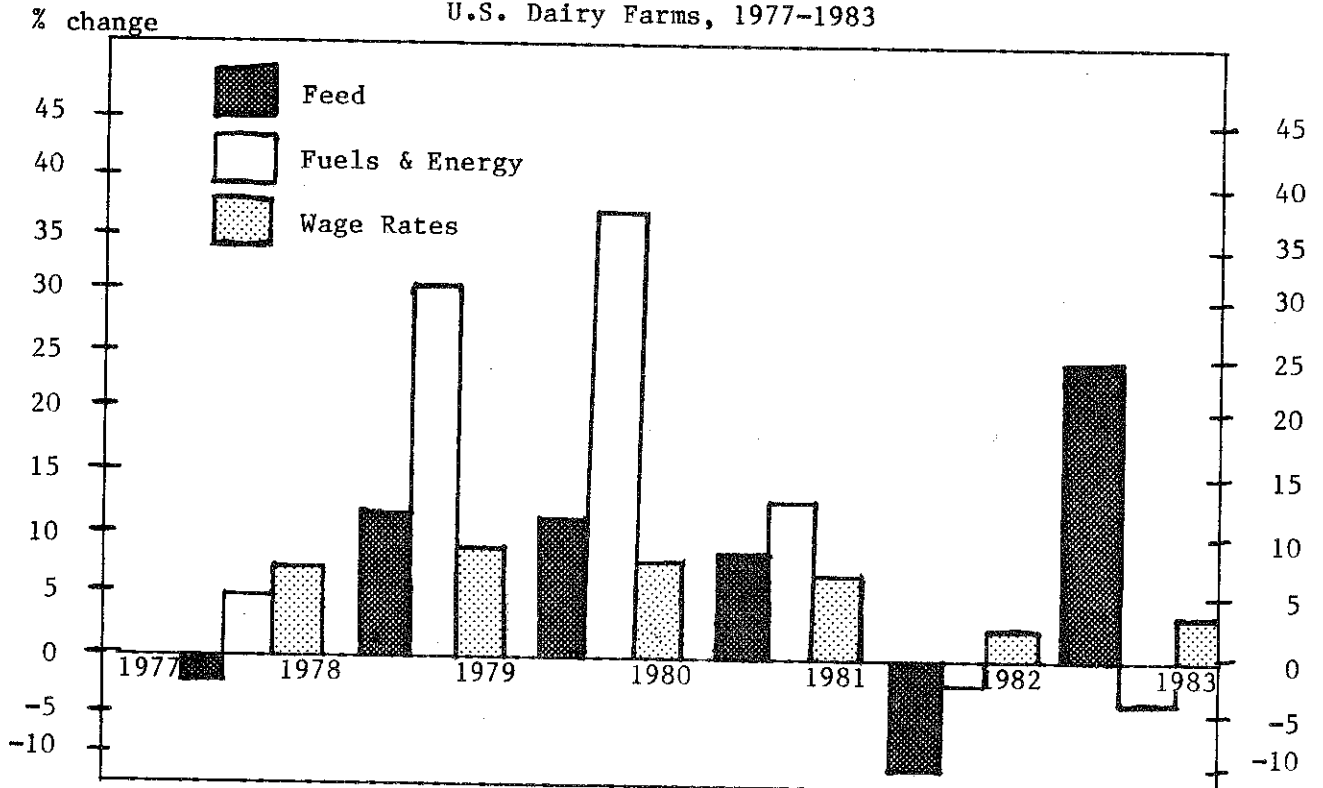
Year	Index 1977=100					
	Feed	Fert.	Fuel & Energy	Wage Rates	Taxes	Interest
1973	86	56	57	69	77	55
1974	104	92	79	79	81	65
1975	100	120	88	85	87	77
1976	103	102	93	93	94	88
1977	100	100	100	100	100	100
1978	98	100	105	107	100	117
1979	110	108	137	117	107	143
1980	123	134	188	126	115	174
1981	134	144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

\*Preliminary

SOURCE: USDA Agricultural Prices

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

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

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

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



Growing Conditions

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

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

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

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

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a marked effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1983 and for the period 1941-70. Several stations throughout the State are listed.

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

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

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

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

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

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

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

FARM COST ACCOUNT SUMMARY, 1983  
Crop Enterprises

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

\*To grow and harvest the crop.

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

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

Hay -

Hay enterprises deal only with that portion of the hay crop harvested as dry hay. Efforts are made to separate the costs related to dry hay production and those for hay crop silage. The hay crop is normally harvested more than once and, on most dairy farms, the harvest will include both dry hay and hay crop silage - sometimes on the same field the same day. Estimates are made to determine a reasonable allocation of production and acres to both enterprises.

Growing costs include only those costs related to an established hay crop. Costs to establish new seedings are not included except as seeding costs are amortized over the life of the stand. This year's share of those costs are shown as "seed" costs.

Harvesting costs include costs for the obvious harvesting activities plus costs to place the crop in farm storage or on a truck if sold at harvest time.

Storing and selling costs include costs to store the crop and interest on the value of the crop while stored. Costs incurred by the grower to sell any part of the crop would also be included.

HAY  
COSTS AND RETURNS PER ACRE  
1,111 ACRES ON 15 COST ACCOUNT FARMS, 1983

ITEM	AVERAGE PER ACRE
<u>COSTS</u>	
GROWING:	
LABOR 0 HR - - - - -	\$ 0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	0
CUSTOM WORK, EQUIPMENT RENT - - - - -	1
LAND USE - - - - -	40
MANURE, LIME, COVER CROP - - - - -	6
FERTILIZER - LBS N- 6, P- 16, K- 36 - - - - -	13
SEED, PLANTS NA - - - - -	24
SPRAY, DUST MATERIALS - - - - -	2
INTEREST, ALL OTHER - - - - -	5
TOTAL GROWING COSTS - - - - -	\$ 91
HARVESTING:	
LABOR 8 HR - - - - -	43
TRACTOR 3 HR - - - - -	25
TRUCK, EQUIPMENT - - - - -	35
CUSTOM WORK, EQUIPMENT RENT - - - - -	0
ALL OTHER - - - - -	20
TOTAL HARVESTING COSTS - - - - -	123
TOTAL PRODUCTION COSTS - - - - -	\$214
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIPMENT - - - - -	0
BUILDING USE - - - - -	12
INTEREST, ALL OTHER - - - - -	10
TOTAL STORING AND SELLING COSTS - - - - -	22
TOTAL COSTS - - - - -	\$236
<u>RETURNS</u>	
CROP - YIELD: 2.4 TN - - - - -	\$182
BY-PRODUCT, OTHER RETURNS** - - - - -	0
TOTAL RETURNS - - - - -	\$182
<u>PROFIT</u> - - - - -	54-
	AVERAGE
-----	
OTHER FACTORS: COST PER TN TO: GROW	\$ 38
HARVEST	51
STORE AND SELL	9
TOTAL (OR NET*) COST PER TN	98
TOTAL (OR NET*) RETURN ** PER TN	75
PROFIT PER TON	23-
-----	
LABOR RETURN PER ACRE	\$ 11-
PRODUCTION PER HOUR OF LABOR	0.3 TN
RETURN PER HOUR OF LABOR	\$1.32-
RETURN PER DOLLAR OF COST	0.77
-----	

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

\*\*RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

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

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

1983	74.1	2.4	8	0.3	91	123	236	182
1982	79.9	2.5	7	0.4	71	99	193	175
1981	52.4	3.2	7	0.4	87	118	234	202
1980	70.1	2.8	7	0.4	80	97	201	163
1979	76.0	2.9	7	0.4	72	89	185	155

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

FACTORS FROM 15 ENTERPRISES OF HAY  
15 COST ACCOUNT FARMS, 1983  
(READ ACROSS BOTH PAGES)

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

Hay Crop Silage -

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

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

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



HAY CROP SILAGE  
 COSTS AND RETURNS PER ACRE  
 3,168 ACRES ON 18 COST ACCOUNT FARMS, 1983

ITEM	AVERAGE PER ACRE
<u>COSTS</u>	
GROWING:	
LABOR 0 HR - - - - -	\$ 0
TRACTOR 0 HR - - - - -	0
TRUCK, EQUIPMENT - - - - -	0
CUSTOM WORK, EQUIPMENT RENT - - - - -	44
LAND USE - - - - -	7
MANURE, LIME, COVER CROP - - - - -	12
FERTILIZER - LBS N- 2, P- 10, K- 54 - - - - -	22
SEED, PLANTS NA - - - - -	2
SPRAY, DUST MATERIALS - - - - -	4
INTEREST, ALL OTHER - - - - -	\$ 91
TOTAL GROWING COSTS - - - - -	
HARVESTING:	
LABOR 4 HR - - - - -	25
TRACTOR 2 HR - - - - -	18
TRUCK, EQUIPMENT - - - - -	45
CUSTOM WORK, EQUIPMENT RENT - - - - -	1
ALL OTHER - - - - -	6
TOTAL HARVESTING COSTS - - - - -	95
TOTAL PRODUCTION COSTS - - - - -	\$186
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIPMENT - - - - -	0
BUILDING USE - - - - -	9
INTEREST, ALL OTHER - - - - -	9
TOTAL STORING AND SELLING COSTS - - - - -	18
TOTAL COSTS - - - - -	\$204
<u>RETURNS</u>	
CROP - YIELD: 5.8 TN - @ 55% MOISTURE - - - - -	\$193
BY-PRODUCT, OTHER RETURNS** - - - - -	0
TOTAL RETURNS - - - - -	\$193
PROFIT - - - - -	11-
-----	
AVERAGE	
OTHER FACTORS: COST PER TN TO: GROW	\$ 16
HARVEST	16
STORE AND SELL	3
TOTAL (OR NET*) COST PER TN	35
TOTAL (OR NET*) RETURN ** PER TN	33
PROFIT PER TON	2-
-----	
LABOR RETURN PER ACRE	\$ 14
PRODUCTION PER HOUR OF LABOR	1.6 TN
RETURN PER HOUR OF LABOR	\$3.67
RETURN PER DOLLAR OF COST	0.95
-----	

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

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

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

NOTE: YIELD ADJUSTED TO 55 PERCENT MOISTURE.

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

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

Corn Silage -

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

CORN SILAGE  
COSTS AND RETURNS PER ACRE  
2,415 ACRES ON 19 COST ACCOUNT FARMS, 1983

ITEM	AVERAGE PER ACRE
<b>COSTS</b>	
<b>GROWING:</b>	
LABOR 2 HR - - - - -	\$ 13
TRACTOR 1 HR - - - - -	13
TRUCK, EQUIPMENT - - - - -	25
CUSTOM WORK, EQUIPMENT RENT - - - - -	2
LAND USE - - - - -	44
MANURE, LIME, COVER CROP - - - - -	29
FERTILIZER - LBS N- 90, P- 56, K- 50 - - - - -	40
SEED, PLANTS 25 M - - - - -	17
SPRAY, DUST MATERIALS - - - - -	25
INTEREST, ALL OTHER - - - - -	9
TOTAL GROWING COSTS - - - - -	\$217
<b>HARVESTING:</b>	
LABOR 3 HR - - - - -	22
TRACTOR 2 HR - - - - -	20
TRUCK, EQUIPMENT - - - - -	40
CUSTOM WORK, EQUIPMENT RENT - - - - -	1
ALL OTHER - - - - -	7
TOTAL HARVESTING COSTS - - - - -	90
TOTAL PRODUCTION COSTS - - - - -	\$307
<b>STORING AND SELLING:</b>	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIPMENT - - - - -	0
BUILDING USE - - - - -	13
INTEREST, ALL OTHER - - - - -	17
TOTAL STORING AND SELLING COSTS - - - - -	30
TOTAL COSTS - - - - -	\$337
<b>RETURNS</b>	
CROP - YIELD: 13.0 TN - - - - -	\$338
BY-PRODUCT, OTHER RETURNS** - - - - -	0
TOTAL RETURNS - - - - -	\$338
PROFIT - - - - -	1

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

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

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

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

FACTORS FROM 19 ENTERPRISES OF CORN SILAGE  
19 COST ACCOUNT FARMS, 1983  
(READ ACROSS BOTH PAGES)

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

Corn Grain -

Harvesting costs include costs to place the crop in a truck if the crop is to leave the farm for any reason at harvest time. Otherwise, harvesting costs include costs to deliver the corn to farm drying facilities or storage.

Storing and selling costs include costs to haul the corn from the farm to be dried, stored, and/or sold. Also included are drying, storing, and handling costs to the point of sale. Fuel for drying and custom drying costs are included under "all other" along with interest on the value of the stored crop. If the crop is used on the farm, costs to remove it from storage are charged to the livestock enterprise. A wide range of practices are followed from farm to farm.



CORN FOR GRAIN  
COSTS AND RETURNS PER ACRE  
410 ACRES ON 6 COST ACCOUNT FARMS, 1983

ITEM	AVERAGE PER ACRE
<u>COSTS</u>	
GROWING:	
LABOR 1 HR - - - - -	\$ 11
TRACTOR 1 HR - - - - -	16
TRUCK, EQUIPMENT - - - - -	19
CUSTOM WORK, EQUIPMENT RENT - - - - -	1
LAND USE - - - - -	50
MANURE, LIME, COVER CROP - - - - -	4
FERTILIZER - LBS N- 126, P- 50, K- 103 - - - - -	66
SEED, PLANTS 25 M - - - - -	18
SPRAY, DUST MATERIALS - - - - -	26
INTEREST, ALL OTHER - - - - -	4
TOTAL GROWING COSTS - - - - -	\$215
HARVESTING:	
LABOR 1 HR - - - - -	10
TRACTOR 0 HR - - - - -	2
TRUCK, EQUIPMENT - - - - -	24
CUSTOM WORK, EQUIPMENT RENT - - - - -	2
ALL OTHER - - - - -	2
TOTAL HARVESTING COSTS - - - - -	40
TOTAL PRODUCTION COSTS - - - - -	\$255
STORING AND SELLING:	
LABOR 0 HR - - - - -	0
TRACTOR, TRUCK, EQUIPMENT - - - - -	5
BUILDING USE - - - - -	1
INTEREST, ALL OTHER - - - - -	40
TOTAL STORING AND SELLING COSTS - - - - -	46
TOTAL COSTS - - - - -	\$301
<u>RETURNS</u>	
CROP - YIELD: 92 BU - - - - -	\$322
BY-PRODUCT, OTHER RETURNS** - - - - -	0
TOTAL RETURNS - - - - -	\$322
PROFIT - - - - -	21
AVERAGE	
OTHER FACTORS: COST PER BU TO: GROW	\$2.35
HARVEST	0.43
STORE AND SELL	0.50
TOTAL (OR NET*) COST PER BU	3.28
TOTAL (OR NET*) RETURN ** PER BU	3.51
PROFIT PER BU	0.23
LABOR RETURN PER ACRE	\$ 42
PRODUCTION PER HOUR OF LABOR	37 BU
RETURN PER HOUR OF LABOR	\$16.77
RETURN PER DOLLAR OF COST	1.07

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

\*\*RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

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

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

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

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

High Moisture Corn -

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

HIGH MOISTURE CORN  
COSTS AND RETURNS PER ACRE  
1,968 ACRES ON 15 COST ACCOUNT FARMS, 1983

ITEM	AVERAGE PER ACRE
<u>COSTS</u>	
GROWING:	
LABOR 2 HR - - - - -	\$ 12
TRACTOR 1 HR - - - - -	16
TRUCK, EQUIPMENT - - - - -	25
CUSTOM WORK, EQUIPMENT RENT - - - - -	3
LAND USE - - - - -	48
MANURE, LIME, COVER CROP - - - - -	27
FERTILIZER - LBS N- 92, P- 59, K- 69 - - - - -	41
SEED, PLANTS 25 M - - - - -	18
SPRAY, DUST MATERIALS - - - - -	25
INTEREST, ALL OTHER - - - - -	9
TOTAL GROWING COSTS - - - - -	\$224
HARVESTING:	
LABOR 1 HR - - - - -	9
TRACTOR 1 HR - - - - -	6
TRUCK, EQUIPMENT - - - - -	28
CUSTOM WORK, EQUIPMENT RENT - - - - -	3
ALL OTHER - - - - -	5
TOTAL HARVESTING COSTS - - - - -	51
TOTAL PRODUCTION COSTS - - - - -	\$275
STORING AND SELLING:	
LABOR 0 HR - - - - -	1
TRACTOR, TRUCK, EQUIPMENT - - - - -	1
BUILDING USE - - - - -	18
INTEREST, ALL OTHER - - - - -	15
TOTAL STORING AND SELLING COSTS - - - - -	35
TOTAL COSTS - - - - -	\$310
<u>RETURNS</u>	
CROP - YIELD: 3.5 TN - - - - -	\$315
BY-PRODUCT, OTHER RETURNS** - - - - -	0
TOTAL RETURNS - - - - -	\$315
PROFIT - - - - -	5
AVERAGE	
OTHER FACTORS: COST PER TN TO: GROW	\$ 65
HARVEST	15
STORE AND SELL	10
TOTAL (OR NET*) COST PER TN	90
TOTAL (OR NET*) RETURN ** PER TN	91
PROFIT PER TN	1
LABOR RETURN PER ACRE	\$ 27
PRODUCTION PER HOUR OF LABOR	1.0 TN
RETURN PER HOUR OF LABOR	\$7.88
RETURN PER DOLLAR OF COST	1.02

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

\*\*RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

FACTORS FROM 15 ENTERPRISES OF HIGH MOISTURE CORN  
13 COST ACCOUNT FARMS, 1983  
(ARRANGED BY ACRES OF CROP)

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

THIRDS

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

†HARVESTED AS HM SHELLED CORN, OTHERWISE AS HM GROUND EAR CORN.

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

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

1983 GROUP AVERAGES, ACCORDING TO ACRES:

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

Small Grains -

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

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



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

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

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

\*\*RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED.

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

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

1983	148.2	56	2	29	165	43	232	196
1982	152.4	50	2	25	171	34	224	173
1981	145.7	56	2	29	134	30	181	198
1980	150.2	50	2	26	120	27	167	202
1979	130.9	47	2	23	110	21	150	189

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

FACTORS FROM 6 ENTERPRISES OF WINTER WHEAT  
6 COST ACCOUNT FARMS, 1983  
(READ ACROSS BOTH PAGES)

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

ANNUAL AVERAGES - ALL ENTR, WEIGHTED BY ACRES:

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

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

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

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

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

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

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

\*TO GROW AND HARVEST THE CROP.

\*\*INCLUDES STORING AND SELLING COSTS.

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

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

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

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

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

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

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