

The World's Largest Open Access Agricultural & Applied Economics Digital Library

This document is discoverable and free to researchers across the globe due to the work of AgEcon Search.

Help ensure our sustainability.

Give to AgEcon Search

AgEcon Search http://ageconsearch.umn.edu aesearch@umn.edu

Papers downloaded from **AgEcon Search** may be used for non-commercial purposes and personal study only. No other use, including posting to another Internet site, is permitted without permission from the copyright owner (not AgEcon Search), or as allowed under the provisions of Fair Use, U.S. Copyright Act, Title 17 U.S.C.

No endorsement of AgEcon Search or its fundraising activities by the author(s) of the following work or their employer(s) is intended or implied.

USDA's Economic Research Service has provided this report for historical research purposes.

Current reports are available in *AgEcon Search*

(http://ageconsearch.umn.edu) and on https://www.ers.usda.gov.



United States Department of Agriculture Economic Research Service https://www.ers.usda.gov A 93.44 AGES 880122 States pent of ure

> Economic Research Service

Agriculture and Rural Economy Division

State-Level Costs of Production, 1986

Gregory Davenport

WAITE MEMORIAL BOOK COLLECTION DEPARTMENT OF AGRICULTURAL AND APPLIED ECONOMICS 232 CLASSROOM OFFICE BLDG. 1994 BUFORD AVENUE, UNIVERSITY OF MINNESOTA ST. PAUL, MINNESOTA 55108

> WAITE MEMORIAL BOOK COLLECTION DEPT. OF AG. AND APPLIED ECONOMICS 1994 BUFORD AVE. - 232 COB UNIVERSITY OF MINNESOTA ST. PAUL, MN 55108 U.S.A.

STATE-LEVEL COSTS OF PRODUCTION, 1986. Gregory Davenport. Agriculture and Rural Economy Division, Economic Research Service, U.S. Department of b 3845 Agriculture. ERS Staff Report No. AGES880122

ABSTRACT

The cost of producing major U.S. field crops fell an average 10 percent in 1986. The decline was led by fuel costs, followed by fertilizer costs. However, prices received by farmers declined by a higher percentage, thus deteriorating returns. The costs and returns in this report are consistent with regional and national weighted averages published annually in the <u>Economic Indicators of the Farm Sector: Costs of Production</u>. The estimates are preliminary and subject to revision.

Keywords: Costs of production, costs and returns.

1

> WAITE MEMORIAL BOOK COLLECTION WAITE MEMORIAL BOOK COLLECTION DEPARTMENT OF AGRICULTURAL AND APPLIED ECONOMICS 232 CLASSROOM OFFICE BLDG. 233 CLASSROOM OFFICE BLDG. 233 CLASSROOM OFFICE BLDG. 234 BUFORD AVENUE, UNIVERSITY OF MINNESOTA 235 CLASSROOM OFFICE BLDG. 235 CLASSROOM OFFICE BLDG. 236 CLASSROOM OFFICE BLDG. 237 CLASSROOM OFFICE BLDG. 238 CLASSROOM OFFICE BLDG. 258 CLASSROOM OFFICE BLDG. 25

1301 New York Avenue, NW. Washington, DC 20005-4788

March 1988

630,72

i

CONTENTS

					an a	Page
INTRODUCT	ION	• • • • • • • • • • • •		• • • • • • • • • •	• • • • • • • • • • •	1
STRUCTURE Cash Econ	OF THE ACCOUNT Receipts and C omic (Full Owne	S Cash Expenses ership) Costs	· · · · · · · · · · · ·		• • • • • • • • • • • • •	····· 1 ···· 1 ···· 2
PROCEDURE	•••••	• • • • • • • • • • •	• • • • • • • • •	••••••	••••••	3
Cost	T-OF-PRODUCTION Indicators rn Indicators					5
1986 PROD	UCTION COSTS AN	D RETURNS		• • • • • • • • • •	• • • • • • • • • • •	•••• 5
APPENDIX	TABLES		• • • • • • • • • •	•••••		•••• 8

These State budgets are presented for research and review only. Comments are encouraged and should be directed to the author at USDA-ERS, 1301 New York Avenue NW., Room 937, Washington, DC 20005-4788. Phone (202) 786-1801.

•

State-Level Costs of Production, 1986

Gregory Davenport

n an **Alta 1**2 go tran air an Tha she latar ta chuir an air a

INTRODUCTION

The U.S. Department of Agriculture's Economic Research Service (ERS) has been estimating costs of production (COP) for major U.S. crops since 1974. In estimating these costs, ERS uses survey data to create State budgets by crop and cropping practice. The State budgets in the appendix tables are updated and revised from a computerized budget generator. The budgets are aggregated each summer by means of a weighted average to the regional and national levels and are published in ERS' annual <u>Economic Indicators of the Farm Sector: Costs</u> of Production.

This report supplements the annual economic indicators report. The estimates are preliminary and subject to revision. This report briefly describes the concepts and methods behind the estimates and the process of interpreting the costs and returns budgets. More detailed explanations and data sources are in the annual ERS Economic Indicators of the Farm Sector reports.

STRUCTURE OF THE ACCOUNTS

Each enterprise budget contains cost and return measures separated into three major categories: cash receipts, cash expenses, and economic costs. ERS and the National Agricultural Statistics Service (NASS) collect much of the data used to estimate the costs through surveys of farmers. Quantities of variable inputs, multiplied by their prices, determine the costs shown in the enterprise budgets.

Cash Receipts and Cash Expenses

Cash receipts measure the gross value of production, allowing analysts to estimate the residual returns to management and owned resources used in producing crops. Receipt information used to calculate net returns allows one to review the economic performance of a commodity in a particular year or over time. Cash expenses account for the varible and fixed inputs and are the out-of-pocket costs incurred during production. The cashflow position of producers is determined by subtracting cash expenses from the value of production (cash receipts).

ERS tabulates cash returns (receipts less expenses) before and after a charge for replacing the capital invested in buildings and machinery. In any given year, an operator may defer machinery and equipment purchases, depending on the income or tax position of the farm. Over the long run, however, operators must set aside funds to replace equipment. The remaining cash returns reflect funds available for family living, debt retirement, or other discretionary uses and should provide for depreciation of machinery and equipment.

Economic (Full Ownership) Costs

Total economic costs and returns can be used to compare various commodities without regard for equity levels or tenure of producers. For example, the cash expenses of two farm operators who produce corn may differ because of differing levels of debt, even if they use identical practices and technology on similar land.

Economic costs partly consist of variable expenses (less actual interest charges) plus general farm overhead, taxes and insurance, and the charge for capital replacement. If the total of these items is subtracted from cash receipts, the remainder is a return to the farmer's owned inputs used to cover the costs of land, machinery, labor, and capital invested in operating inputs during production. The cost allocated to land, machinery, and labor is based only on the imputed value of each item used for crop production.

Individual operators have many methods of allocating residual returns to cover the costs of owned or fixed resources. Some operators assign a proportionately large return to cover landownership costs and then leave a small return to unpaid labor. Others may do the opposite. To allocate residual returns to each asset, the COP budgets use the annual rate of return the producer could expect capital to earn in the current year without accounting for inflation or deflation.

The earnings value of an owner-supplied input during production is difficult to determine. One cannot easily assess the additional revenue earned when a producer invests more money in operating inputs rather than incurring additional short-term debt. Therefore, the accounts in this report are calculated by assuming that the rational producer expects money invested in variable production inputs to earn at least as much as if it were placed in a savings account or a similar financial instrument. Thus, that relatively risk-free rate of return (which is the opportunity cost of the funds) is used to estimate the imputed annual return to invested operating capital. ERS uses the average 6-month U.S. Treasury bill rate.

ERS uses a similar procedure to value the time the operator and other individuals work on the farm. At a minimum, their unpaid labor is worth the equivalent of the hired-labor wage rate. Any additional return reflecting the operator's entrepreneurial skill appears in the residual return to management and risk. The annual expected return the average producer might receive from capital invested in machinery and other nonland production assets is estimated directly from data published in ERS' annual <u>Economic Indicators of The Farm Sector:</u> <u>National Financial Summary</u>. A single real rate of return estimates the annual earnings of owner-supplied or owned assets for all commodities in all regions. This rate was revised this year to reflect new estimates of the imputed returns to operator's labor as discussed in the appendix of ERS' annual <u>Economic Indicators of the Farm Sector: Production and Efficiency Statistics</u> <u>1985</u>. Another change is in the use of a 10-year average rather than 20 years. It is felt that 10 years better reflects the ownership of the nonland capital, particularly machinery. The 10-year average calculated rates for 1984-86 are:

Year 01	d Percentage	New Percentage
1984	4.20	2.26
1985	4.34	2.14
1986	Not available	2.16

Data are not available to estimate rates specific to various commodities and regions. Returns to land for crops include rental value as a proxy for land returns rather than the real rate of return to production assets.

The return to management and risk is the residual amount after deducting all the above costs from total receipts. The return to management and risk can be evaluated only in light of the given allocation of residual returns and is directly comparable only when the same procedure is used for those commodities. The longrun return to risk is expected to average near zero; the residual return to risk in any particular year could be positive or negative depending on weather and supply and demand factors. The return to management should be positive, but the level remains unknown and is speculative. Therefore, the residual return to management and risk combined is expected to average above zero over time.

PROCEDURE

ERS prepares and presents COP data in an enterprise budget, which summarizes all operator and landlord costs and returns associated with producing a commodity. ERS prepares crop enterprise budgets on a per-planted-acre basis. The State enterprise budgets cover each commodity in each major producing region and represent average production input use and technology. These budgets (excluding rice) are based on surveys taken through the spring 1984 in which NASS drew a random sample from all producers who responded to acreage and production surveys. NASS sampled farms from the list of respondents with a probability (proportionate to size) that each unit of production (an acre or animal) in the region had an equal chance of being included in the survey. Therefore, the survey data tend to represent acreages of surveyed crops on larger commercial farms because of their many acres. For example, a 1,000-acre farm with 400 acres of a COP crop has twice the probability of being sampled as a 1,000-acre farm with 200 acres of the same crop. For rice, and all future surveys, ERS uses the Farm Costs and Returns Survey (FCRS). The FCRS is a full probability survey started in 1984. The changes implemented by the FCRS were mainly in the sample design. The most noticeable differences in the COP budgets will be the shifting of categories of some cost items. A more indepth look at exactly what changes were made can be found in ERS' annual Economic Indicators of the Farm Sector: Costs of Production, 1986. Rather than solicit per-acre costs directly from farmers, ERS uses more generalized methods because individual farmers often use different accounting procedures. Surveys determine the quantity of each input and describe field operations, the size and type of equipment, fertilizing rates, seeding rates, custom operations, and labor use.

Engineering relationships and a computerized budget generator determine fuel use, repairs, total labor for crop production, and machinery replacement costs. The economic engineering equations, developed by the American Society of Agricultural Engineers, calculate machinery repair and fuel costs as well as a replacement allowance, interest, taxes, and insurance based on the original price of the machine and annual hours of use. Formulas also estimate the required amount of labor needed to operate machines. COP surveys provide the amount of hand labor. Table 1 shows the survey years on which the cost estimates are based.

Commodity	Production	:	Commoditus	Production
Commourty	year 1/		Commodity	year 1/
Corn Sorghum Barley Oats Wheat Rice	1982 and 1983 1982 and 1983 1982 and 1983 1983 1982 and 1983 1982 and 1983 1984	•	Flax Cotton Soybeans Sunflowers Peanuts	1983 1982 1982 and 1983 1983 1982

Table 1--Surveys of major commodities, selected years

1/The 1982 survey was conducted in the Southern States and the Pacific Northwest. The 1983 survey was conducted in the Northern States. The 1984 survey was conducted in the major rice producing States.

USING COST-OF-PRODUCTION DATA

Although the costs and returns in USDA's budgets are on a per-acre basis, perbushel or per-pound estimates can supplement farm management or planning and agricultural policy and program decisionmaking. Per-unit crop costs and returns can be derived by dividing the per-acre costs and returns by the yields given here or by trend yields determined elsewhere.

Four cost indicators and three return indicators can be derived from each budget. These indicators can be used for many purposes so correct selection of the proper cost or return depends entirely on the user's objectives.

Cost Indicators

<u>Total cash expense</u> reflects the shortrun out-of-pocket variable and fixed costs incurred, and minimum breakeven price needed, to raise and harvest a crop with a given yield on an average acre of cropland.

Total cash expense with replacement reflects all cash expenses and the additional dollars needed to replace the machinery and equipment used in crop production. Capital stock must be replaced in a timely manner to maintain productive capacity over time.

Economic costs excluding land reflect all cash expenses (less cash interest), capital replacement, and allocated returns to unpaid labor, operating capital, and nonland capital. ERS imputes the allocated returns for some items because they cannot be measured directly. Economic costs indicate the average longer run costs, which must be covered to keep an acre of land in production before land rent is paid, whether to the owner-operator or to the landholder.

Economic costs including land reflect total economic costs, including an estimated rent to the landowner. On a per-unit basis, these costs show the breakeven longrun average price necessary to continue producing a crop. This is an indicator of total costs.

Return Indicators

<u>Net cash returns</u> (total cash receipts less total cash expenses) are strictly cash returns and are the cash in hand to allocate to capital replacement and owned factors of production.

<u>Net cash returns after replacement</u> (receipts less cash expenses and replacement) reflect cash available for paying for the farmer's owned inputs after all cash costs are paid.

<u>Residual returns to management and risk</u> (total receipts less total economic costs) are the longrun economic indicators used to compare performance of commodities and to assess relative returns among commodities.

1986 PRODUCTION COSTS AND RETURNS

The 1986 costs of producing major U.S. field crops continued 1985's decline. Also, the price received by farmers for their commodities declined. For some crops, the fall in prices received by farmers exceeded the fall in costs, thus further squeezing profit margins.

Farmers planted 328.3 million acres to the major field crops in 1986, a decline of 4 percent from 1985. This represents the second smallest amount of land in production this decade. A feed grain program was in effect that enticed farmers to hold out land usually used in production. Feed grains accounted for most of the fall in acreage. Corn acreage alone fell from 83.5 million acres in 1985 to 76.7 million acres in 1986. Most input costs fell, with fuel and interest payments leading the way at 19.5 and 11.0 percent. General inflation, as measured by the Consumer Price Index (CPI), was a low 1.9 percent. Wages, coupled with autos and trucks, were the only inputs whose costs rose by a higher amount. The only other input costs to rise were taxes and other machinery.

The 1986 costs changed sharply from the year before with fuel costs leading the way. The significance of lower fuel costs is enhanced by recognition that fuel costs can range from 4 to 12 percent of total cash expenses depending on the crop. Fertilizer costs continued down on a national average by 8.1 percent in 1986. Soybeans, peanuts, and cotton were affected less as fertilizer costs accounted for 5 to 8 percent of total cash expenses, compared with 6 to 34 percent for grains. Table 2 provides a view of what selected input prices did in 1986.

Item	Change
	Percent
Farm origin:	
Feed	-9.1
Feeder livestock	7
Nonfarm origin:	
Wage rates	3.9
Interest payments	-10.5
Taxes	1.1
Buildings	3
Autos and trucks	2.4
Tractors	-2.2
Other machinery	.6
Farm supplies	-1.6
Fuels	-19.5
Farm chemicals	9
Seed	-3.3
Fertilizer	-8.1

Table 2--Price changes for selected input items, 1986

Automobiles, trucks, and pulled farm implements showed smaller price increases than in the previous year. But the trend of farmers using farm machinery longer continues. Total expenses for machinery purchases, therefore, would tend to decrease as farmers buy less equipment.

Total cash expenses fell for every major crop. Crops such as cotton, hard red spring wheat, hard red winter wheat, oats, and barley showed double digit

percent expense declines in many cases. Commodity prices also fell and in some cases by a higher proportion, thus causing net cash returns to deteriorate. There was one exception. Peanut prices went up while the cost associated with their production went down. Due to production practices, climate, and soil, expenses vary across States, as does the price a farmer receives.

Net land returns for oats and wheat fell off drastically. The fall in price for these two crops was only part of the story. As a rule, falling prices are the result of rising yields, but this did not occur in 1986 for oats and wheat. These two crops had lower yields accompanied by falling prices, thus in effect shrinking net returns to land.

Table 3 lists the per-unit total economic cost ranges for the major commodities. The costs were estimated as the total economic cost of producing the commodity divided by the actual planted-acre yield. These costs are for 1986 only and do not necessarily represent an average year. For example, small grains like oats were frequently used for a cover crop, being planted but not harvested.

The appendix tables present the State COP budgets for the major crops. Budgets are arranged alphabetically by State with feed grains followed by food grains, oilseed crops, and fibers.

Сгор	Low-cost State	U.S. average	High-cost Stat	e
		Dollars per bus	hel	
Corn Grain sorghum Barley Oats Hard red winter wheat Soft red winter wheat White wheat Hard red spring wheat Durum wheat Soybeans Flaxseed	1.68 (SD) 1.69 (NE-DR) 1.95 (ND-AC) 1.81 (ND) 2.55 (ID-AF) 3.12 (AR) 2.81 (WA-AC) 3.42 (ND) 2.53 (SD-AF) 3.84 (KS) 5.33 (ND)	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4.52 (SC) 4.07 (CA) 4.95 (MT-AC) 8.67 (IL) 9.04 (NM-IRR) 7.01 (AL) 4.26 (ID-AF) 5.86 (MT-AC) 3.62 (ND-AF) 11.34 (GA) 6.74 (MN)	<u>1</u> /
	<u>Do11</u>	ars per hundredw	eight	
Rice Sunflower	6.74 (CA) 7.40 (SD)	7.21 8.45	8.24 (SW-LA) 9.79 (MN)	
		Dollars per po	und	
Peanuts Cotton	.19 (VA) .56 (AR)	.21	.28 (TX-DRY) 1.36 (NM-DRY)	$\frac{1}{1}$

Table 3--Per-unit economic cost ranges for major commodities, 1986

<u>1</u>/ AC = After crop, in rotation; AF = After fallow; DRY = Dryland; IRR=Irrigated

Appendix table 1--Alabama corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	90.39
Total	90.39
Cash expenses:	
Seed	14.26
Fertilizer	53.88
Lime and gypsum	6.99
Chemicals	12.56
Custom operations	7.19
Fuel, lube, and electricity	4.86
Repairs	8.42
Hired labor	1.64
Drying	1.48
Miscellaneous	.27
Technical services	.44
Total, variable cash expenses	111.99
General farm overhead	5.69
Taxes and insurance	4.77
Interest	15.21
Total, fixed cash expenses	25.67
Total, cash expenses	137.66
Receipts less cash expenses	-47.27
Capital replacement	18.32
Receipts less cash expenses and replacement	-65.59
Economic (full ownership) costs:	
Variable cash expenses	111.99
General farm overhead	5.69
Taxes and insurance	4.77
Capital replacement	18.32
Allocated returns to owned inputs:	
Return to operating capital	2.94
Return to other nonland capital	3.64
Net land rent	19.65
Unpaid labor	13.26
Total, economic costs	180.25
Residual returns to management and risk	-89.86
Harvest-period price (dollars/bu.)	1.85
Yield (bu./planted acre)	48.86

Appendix table 2--Alabama soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments	
Primary crop	44.57
Secondary crop	• 52
Total	45.09
Cash expenses:	
Seed	9.22
Fertilizer	32.15
Lime and gypsum	4.66
Chemicals	3.35
Custom operations	6.59
Fuel, lube, and electricity	3.85
Repairs	6.03
Hired labor	.70
Miscellaneous	.16
Technical services	.12
Total, variable cash expenses	66.84
General farm overhead	3.13
Taxes and insurance	3.05
Interest	8.37
Total, fixed cash expenses	14.54
Total, cash expenses	81.38
Receipts less cash expenses	-36.29
Capital replacement	13.27
Receipts less cash expenses and replacement	-49.56
Economic (full ownership) costs:	
Variable cash expenses	66.84
General farm overhead	3.13
Taxes and insurance	3.05
Capital replacement	13.27
Allocated returns to owned inputs:	
Return to operating capital	1.98
Return to other nonland capital	2.27
Net land rent	19.32
Unpaid labor	8.09
Total, economic costs	117.94
Residual returns to management and risk	-72.85
Harvest-period price (dollars/bu.)	2.65
Yield (bu./planted acre)	16.82
All costs and returns are preliminary as of	

All costs and returns are preliminary as of 08/01/87.

١.

Appendix table 3--Alabama soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	104.21
Total	104.21

Cash expenses:	
Seed	9.07
Fertilizer	16.15
Lime and gypsum	5.13
Chemicals	21.25
Custom operations	6.55
Fuel, lube, and electricity	4.99
Repairs	7.67
Hired labor	1.67
Miscellaneous	.09
Technical services	.63
Total, variable cash expenses	73.21
General farm overhead	4.82
Taxes and insurance	3.74
Interest	12.90
Total, fixed cash expenses	21.46
Total, cash expenses	94.66
Receipts less cash expenses	9.55
Capital replacement	16.39
Receipts less cash expenses and replacement	-6.84
Economic (full ownership) costs:	
Variable cash expenses	73.21
General farm overhead	4.82
Taxes and insurance	3.74
Capital replacement	16.39
Allocated returns to owned inputs:	
Return to operating capital	1.74
Return to other nonland capital	2.84
Net land rent	23.78
Unpaid labor	11.21
Total, economic costs	137.72
Residual returns to management and risk	-33.51
Harvest-period price (dollars/bu.)	4.89
Yield (bu./planted acre)	21.31
All costs and returns are preliminary as of (

All costs and returns are preliminary as of 08/01/87.

Appendix table 4--Alabama peanuts production costs per planted acre

Item	1986
	Dollars
Cash receipts: Primary crop	560.18
Secondary crop	20.24
Total	580.42
Cash expenses:	
Seed	66.11
Fertilizer	21.49
Lime and gypsum	17.30
Chemicals	99.91
Custom operations	8.89
Fuel, lube, and electricity	9.80
Repairs	15.63
Hired labor	6.15
Drying	35.77
Technical services	.62
Total, variable cash expenses	281.67
General farm overhead	25.64
Taxes and insurance	9.09
Interest	68.62
Total, fixed cash expenses	103.35
Total, cash expenses	385.01
Receipts less cash expenses	195.41
Capital replacement	46.98
Receipts less cash expenses and replacement	148.43
Economic (full ownership) costs:	
Variable cash expenses	281.67
General farm overhead	25.64
Taxes and insurance	9.09
Capital replacement	46.98
Allocated returns to owned inputs:	
Return to operating capital	6.57
Return to other nonland capital	8.66
Net land rent	60.76
Unpaid labor	20.57
Total, economic costs	459.94
Residual returns to management and risk	120.48
Harvest-period price (dollars/lb.)	.25
Yield (lbs./planted acre)	2249.73

Appendix table 5--Alabama cotton production costs per planted acre

Item	1986
Cash mandata (and 1 1)	Dollars
Cash receipts (excl. direct Gov't. payments) Primary crop	
Secondary crop	217.74
Total	24.58
	242.32
Cash expenses:	
Seed	7.29
Fertilizer	35.67
Lime and gypsum	13.51
Chemicals	103.90
Custom operations	8.29
Fuel, lube, and electricity	8.77
Repairs	19.86
Hired labor	7.42
Ginning	38.23
Miscellaneous	2.42
Technical services	2.55
Total, variable cash expenses	247.92
General farm overhead	17.03
Taxes and insurance	10.38
Interest	45.57
Total, fixed cash expenses	72.98
Total, cash expenses	320.90
Receipts less cash expenses	-78.58
Capital replacement	59.82
Receipts less cash expenses and replacement	-138.40
Economic (full ownership) costs:	
Variable cash expenses	247.92
General farm overhead	17.03
Taxes and insurance	10.38
Capital replacement	59.82
Allocated returns to owned inputs:	33.02
Return to operating capital	4.23
Return to other nonland capital	9.79
Net land rent	45.86
Unpaid labor	14.41
Total, economic costs	409.43
Residual returns to management and risk	-167.11
Harvest-period price (dollars/1b.)	.43
Yield (lbs./planted acre)	502.86

All costs and returns are preliminary as of 08/01/87.

Appendix table 6--Arizona barley (irrigated) production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payment	s):
Primary crop	217.51
Secondary crop	4.37
Total	221.88
Cash expenses:	
Seed	23.65
Fertilizer	34.03
Chemicals	1.43
Custom operations	29.41
Fuel, lube, and electricity	89.88
Repairs	21.84
Hired labor	3.92
Purchased irrigation water	15.14
Miscellaneous	2.66
Technical services	1.05
Total, variable cash expenses	223.02
General farm overhead	17.79
Taxes and insurance	16.50
Interest	29.59
Total, fixed cash expenses	63.88
Total, cash expenses	286.89
Receipts less cash expenses	-65.01
Capital replacement	45.10
Receipts less cash expenses and replacement	-110.11
Conomic (full ownership) costs:	
Variable cash expenses	223.02
General farm overhead	17.79
Taxes and insurance	16.50
Capital replacement	45.10
Allocated returns to owned inputs:	
Return to operating capital	2.65
Return to other nonland capital	8.09
Net land rent	5.30
Unpaid labor	26.24
Total, economic costs	344.68
Residual returns to management and risk	-122.80
arvest-period price (dollars/bu.)	2.40
ield (bu./planted acre)	90.63

Appendix table 7--Arizona hard red winter wheat (irrigated) production costs per planted acre

 Item	 1986
a line (and literat Coult compared)	Dollars
Cash receipts (excl. direct Gov't. payments)	285.45
Primary crop	1.25
Secondary crop Total	286.70
	200.70
Cash expenses:	
Seed	18.29
Fertilizer	42.78
Chemicals	2.95
Custom operations	26.46
Fuel, lube, and electricity	97.17
Repairs Hired labor	19.74
	2.51
Purchased irrigation water	11.01
Miscellaneous Technical services Total, variable cash expenses	8.47 230:11
Total, variable cash expenses	230.11
General farm overhead	1 8:78
General farm overhead Taxes and insurance	
Interest	30.28
Total, fixed cash expenses	64.26
Total, cash expenses	294.37
Receipts less cash expenses	-7.67
Capital replacement	38.34
Receipts less cash expenses and replacement	-46.01
Economic (full ownership) costs:	
Variable cash expenses	230.11
General farm overhead	18.20
Taxes and insurance	15.78
Capital replacement	38.34
Allocated returns to owned inputs:	· · · · -
Return to operating capital	4.65
Return to other nonland capital	6.85
Net land rent	68.40
Unpaid labor	28.84
Total, economic costs	411.17
Residual returns to management and risk	-124.47
Harvest-period price (dollars/bu.)	3.10
Yield (bu./planted acre)	92.08
F	

All costs and returns are preliminary as of 08/01/87.

Appendix table 8--Arizona cotton (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	727.22
Secondary crop	112.29
Total	839.51
Cash expenses: Seed	8.32
Fertilizer	44.74
	99.61
Chemicals	48.84
Custom operations	
Fuel, lube, and electricity	107.86
Repairs Hired labor	37.08
Purchased irrigation water	26.56
Ginning	117.37
Ginning Miscellaneous Technical services	3:43
Total, variable cash expenses	522.66
General farm overhead	45.87
Taxes and insurance	24.38
	76.32
Interest	146.57
Total, fixed cash expenses	140.37
Total, cash expenses	669.23
Receipts less cash expenses	170.28
Capital replacement	96.72
Receipts less cash expenses and replacement	73.56
Economic (full ownership) costs:	
Variable cash expenses	522.66
General farm overhead	45.87
Taxes and insurance	24.38
Capital replacement	96.72
Allocated returns to owned inputs:	
Return to operating capital	8.85
Return to other nonland capital	16.93
Net land rent	108.43
Unpaid labor	48.18
•	872.02
Total, economic costs	072.02
Residual returns to management and risk	-32.51
Harvest-period price (dollars/1b.)	

All costs and returns are preliminary as of 08/01/87.

Appendix table 9--Arkansas sorghum production costs per planted acre Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 55.42 Total 55.42 Cash expenses: Seed 4.03 Fertilizer 26.26 Lime and gypsum 1.61 Chemicals 5.75 Custom operations 8.60 Fuel, lube, and electricity 3.97 Repairs 7.65 Hired labor 2.02 Drying .09 Miscellaneous .10 Technical services .06 Total, variable cash expenses 60.14 General farm overhead 4.13 Taxes and insurance 3.47 Interest 6.86 Total, fixed cash expenses 14.46 Total, cash expenses 74.60 Receipts less cash expenses -19.18Capital replacement 19.60 Receipts less cash expenses and replacement -38.78 Economic (full ownership) costs: Variable cash expenses 60.14 General farm overhead 4.13 Taxes and insurance 3.47 Capital replacement 19.60 Allocated returns to owned inputs: Return to operating capital .73 Return to other nonland capital 3.41 Net land rent 13.83 Unpaid labor 12.38 Total, economic costs 117.69 Residual returns to management and risk -62.27 Harvest-period price (dollars/bu.) 1.81 Yield (bu./planted acre) 30.62

Appendix table 10--Arkansas soft red winter wheat production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments):	
Primary crop	93.67
Total	93.67
Cash expenses:	
Seed	9.96
Fertilizer	23.50
Chemicals	2.93
Custom operations	7.66
Fuel, lube, and electricity	3.85
Repairs	5.98
Hired labor	.75
Miscellaneous	1.63
Technical services	.09
Total, variable cash expenses	56.35
local, vallable cash expenses	20.33
General farm overhead	5.78
Taxes and insurance	4.63
Interest	9.41
Total, fixed cash expenses	19.83
Total, cash expenses	76.18
Receipts less cash expenses	17.49
Capital replacement	18.29
Receipts less cash expenses and replacement	80
Economic (full ownership) costs:	
Variable cash expenses	56.35
General farm overhead	5.78
Taxes and insurance	4.63
Capital replacement	18.29
Allocated returns to owned inputs:	20025
Return to operating capital	1.71
Return to other nonland capital	2.96
Net land rent	19.16
Unpaid labor	8.62
Total, economic costs	117.51
Residual returns to management and risk	-23.84
arvest-period price (dollars/bu.)	2.49
artene herron hrree (notrars/hn*)	4.47

All costs and returns are preliminary as of 08/01/87.

All costs and returns are preliminary as of 08/01/87.

Appendix table 11--Arkansas (Grand Prairie) rice production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	244.76
Total	244.76

Cash expenses: Seed	26 10
Seed Fertilizer	24.10 26.83
Chemicals Custom opportions	.35 45.36
Custom operations	24.70
Fuel, lube, and electricity Repairs	24.70 41.91
Hired labor	13.93
Drying	17.10
Technical services	4.91
Total, variable cash expenses	199.19
iotai, valiable cash expenses	1)).1)
General farm overhead	18.00
Taxes and insurance	14.87
Interest	29.29
Total, fixed cash expenses	62.16
	02010
Total, cash expenses	261.35
Receipts less cash expenses	-16.59
Capital replacement	67.61
Receipts less cash expenses and replacement	-84.20
Economic (full ownership) costs:	
Variable cash expenses	199.19
General farm overhead	18.00
Taxes and insurance	14.87
Capital replacement	67.61
Allocated returns to owned inputs:	Contraction of the second seco
Return to operating capital	4.11
Return to other nonland capital	12.95
Net land rent	46.10
Unpaid labor	23.72
Total, economic costs	386.55
Residual returns to management and risk	-141.79
Harvest-period price (dollars/cwt.)	4.27
Yield (cwt./planted acre)	57.32
(, Fantos acto,	
All costs and returns are preliminary as of	08/01/87.

Appendix table 12--Arkansas (Northeast) rice production costs per planted acre

	100 B (100 E)
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	217.51
Total	217.51
Cash expenses:	
Seed	21.04
Fertilizer	23.31
Chemicals	1.48
Custom operations	34.99
Fuel, lube, and electricity	32.95
Repairs	30.97
Hired labor	17.24
Drying	25.35
Technical services	5.41
Total, variable cash expenses	192.73
General farm overhead	16.82
Taxes and insurance	12.32
Interest	27.37
Total, fixed cash expenses	56.50
Total, cash expenses	249.24
Receipts less cash expenses	-31.73
Capital replacement	54.57
Receipts less cash expenses and replacement	-86.30
Economic (full ownership) costs:	
Variable cash expenses	192.73
General farm overhead	16.82
Taxes and insurance	12.32
Capital replacement	54.57
Allocated returns to owned inputs:	
Return to operating capital	3.35
Return to other nonland capital	10.19
Net land rent	35.10
Unpaid labor	29.35
Total, economic costs	354.43
Residual returns to management and risk	-136.92
Harvest-period price (dollars/cwt.)	4.27
Yield (cwt./planted acre)	50.94

Appendix table 13--Arkansas soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	101.49
Total	101.49
Seed	6.11
Fertilizer	3.92
Lime and gypsum	.40
Chemicals	13.61
Custom operations	7.90
Fuel, lube, and electricity	4.90
Repairs	7.20
Hired labor	1.72
Total, variable cash expenses	45.76
General farm overhead	6.67
Taxes and insurance	5.76
Interest	10.85
Total, fixed cash expenses	23.27
Total, cash expenses	69.04
Receipts less cash expenses	32.45
Capital replacement	20.81
Receipts less cash expenses and replacement	11.64
Economic (full ownership) costs:	
Variable cash expenses	45.76
General farm overhead	6.67
Taxes and insurance	5.76
Capital replacement	20.81
Allocated returns to owned inputs:	
Return to operating capital	1.29
Return to other nonland capital	3.49
Net land rent	21.12
Unpaid labor	11.54
Total, economic costs	116.44
Residual returns to management and risk	-14.95
Harvest-period price (dollars/bu.)	4,98
Yield (bu./planted acre)	20.38

All costs and returns are preliminary as of 08/01/87.

Appendix table 14--Arkansas cotton production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	060 70
Primary crop	263.73
Secondary crop	29.05
Total	292.78
Cash expenses:	
Seed	7.37
Fertilizer	22.66
Lime and gypsum	1.21
Chemicals	71.84
Custom operations	8.62
Fuel, lube, and electricity	8.69
Repairs	20.79
Hired labor	10.50
Ginning	50.77
Technical services	2.19
Total, variable cash expenses	204.64
General farm overhead	20.57
Taxes and insurance	10.30
Interest	33.47
Total, fixed cash expenses	64.34
Total, cash expenses	268.98
Receipts less cash expenses	23.80
Capital replacement	46.91
Receipts less cash expenses and replacement	-23.11
Economic (full ownership) costs:	
Variable cash expenses	204.64
General farm overhead	20.57
Taxes and insurance	10.30
Capital replacement	46.91
Allocated returns to owned inputs:	
Return to operating capital	2.84
Return to other nonland capital	8.02
Net land rent	46.82
Unpaid labor	20.38
Total, economic costs	360.48
Residual returns to management and risk	-67.70
Harvest-period price (dollars/1b.)	.440
Yield (lbs./planted acre)	592.65

Appendix table 15--California corn (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	332.68
Total	332.68

Cash expenses:	
Seed	19.78
Fertilizer	55.22
Chemicals	28.33
Custom operations	21.37
Fuel, lube, and electricity	31.83
Repairs	22.70
Hired labor	4.89
Purchased irrigation water	13.43
Drying	3.92
Miscellaneous	5.03
Technical services	.30
Total, variable cash expenses	206.80
General farm overhead	45.58
Taxes and insurance	19.51
Interest	66.70
Total, fixed cash expenses	131.79
Total, cash expenses	338.59
Receipts less cash expenses	-5.91
Capital replacement	50.52
Receipts less cash expenses and replacement	-56.43
Economic (full ownership) costs:	
Variable cash expenses	206.80
General farm overhead	45.58
Taxes and insurance	19.51
Capital replacement	50.52
Allocated returns to owned inputs:	
Return to operating capital	4.34
Return to other nonland capital	9.08
Net land rent	80.17
Unpaid labor	39.58
Total, economic costs	455.58
Residual returns to management and risk	-122.90
Harvest-period price (dollars/bu.)	2.25

All costs and returns are preliminary as of 08/01/87.

Appendix table 16--California sorghum (irrigated) production costs per planted acre

Cash receipts (excl. direct Gov't. payments):Primary crop156.92Total156.92Total156.92Cash expenses:30.07Seed10.32Fertilizer30.07Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses17.71Taxes and insurance17.71Taxes and insurance17.71Capital replacement38.23Receipts less cash expenses and replacement-81.93Turiable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:6.26Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, econ	Item	1986
Primary crop156.92Total156.92Cash expenses:30.07Seed10.32Fertilizer30.07Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:.291Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		Dollars
Total156.92Cash expenses: SeedSeed10.32Fertilizer30.07Custom operationsII.976Fuel, lube, and electricityRepairsII.976Fuel, lube, and electricityRepairsII.976Fuel, lube, and electricityRepairsII.976Fuel, lube, and electricityRepairsII.976Fuel, lube, and electricityII.976Fuel, lube, and electricityII.977Total, replacemetII.977Total, variable cash expensesIII.977Total, cash expensesIII.977Total, cash expensesIII.977Colspan="2">Colspan="2">III.91Receipts less cash expensesIII.91Receipts less cash expe		
Cash expenses:Seed10.32Fertilizer30.07Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses and replacement.88.23Receipts less cash expenses133.37General farm overhead20.12Taxes and insurance.7.71Interest.200.62Receipts less cash expenses.43.70Capital replacement.88.23Receipts less cash expenses and replacement.81.23General farm overhead20.12Taxes and insurance.17.71Capital replacement.82.23Allocated returns to owned inputs:.2.91Return to operating capital.9.91Return to other nonland capital.6.93Net land rent.44.51Unpaid labor.36.26Total, economic costs.300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.).113		
Cash expenses:10.32Seed10.32Fertilizer30.07Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:.771Variable cash expenses133.37General farm overhead20.12Taxes and insurance.771Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:.771Variable cash expenses133.37General farm overhead20.12Taxes and insurance.771Capital replacement38.23Allocated returns to owned inputs:.823Allocated returns to owned inputs:.91Return to other nonland capital.93Net land rent.44.51Unpaid labor.626Total, economic costs.300.03Residual returns to management and risk-143.11Harvest-period price		156.92
Seed10.32Fertilizer30.07Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-81.93Economic (full ownership) costs:.82.3Variable cash expenses133.37General farm overhead20.12Taxes and insurance.77.71Interest.82.3Receipts less cash expenses.43.70Capital replacement.82.3Variable cash expenses133.37General farm overhead20.12Taxes and insurance.77.71Capital replacement.82.3Allocated returns to owned inputs:.82.3Allocated returns to owned inputs:.82.3Allocated returns to owned inputs:.991Return to other nonland capital.993Net land rent.44.51Unpaid labor.6.26Total, economic costs.300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.).13		
Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses133.37General farm overhead20.12Taxes and insurance.75Total, cash expenses200.62Receipts less cash expenses.43.70Capital replacement.82.3Receipts less cash expenses.33.37General farm overhead20.12Taxes and insurance.77.71Capital replacement.82.3Allocated returns to owned inputs:.82.3Return to operating capital.993Net land rent.44.51Unpaid labor.6.26Total, economic costs.300.03Residual returns to management and risk-143.11	-	10.32
Chemicals11.97Custom operations19.76Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses-43.70Capital replacement.71Taxes and insurance.77.71Capital replacement38.23Receipts less cash expenses and replacement-81.93Taxes and insurance.77.71Capital replacement38.23Allocated returns to owned inputs:.71.71Return to operating capital.91Return to other nonland capital6.93Net land rent.44.51Unpaid labor.62.6Total, economic costs.300.03Residual returns to management and risk-143.11Turest-period price (dollars/bu.).13		30.07
Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:8.23Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Total, economic costs300.03		
Fuel, lube, and electricity31.72Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93===================================	Custom operations	19.76
Repairs15.47Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		31.72
Hired labor5.90Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		15.47
Purchased irrigation water6.66Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:84.23Allocated returns to owned inputs:2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11	-	5.90
Drying.07Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Enternet oprice (dollars/bu.)2.13		6.66
Miscellaneous.75Technical services.68Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:8.23Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13	-	.07
Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:133.37Variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		•75
Total, variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		.68
Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93===================================		133.37
Taxes and insurance17.71Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93===================================	Ceneral farm overhead	20.12
Interest29.43Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		
Total, fixed cash expenses67.25Total, cash expenses200.62Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:-81.93Variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		
Receipts less cash expenses-43.70Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:-81.93Variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:8.23Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		67.25
Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13	Total, cash expenses	200.62
Capital replacement38.23Receipts less cash expenses and replacement-81.93Economic (full ownership) costs:Variable cash expensesVariable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13	Receipts less cash expenses	-43.70
Receipts less cash expenses and replacement-81.93Economic (full ownership) costs: Variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs: Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		38.23
Economic (full ownership) costs:Variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13	Receipts less cash expenses and replacement	-81.93
Variable cash expenses133.37General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		
General farm overhead20.12Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		133.37
Taxes and insurance17.71Capital replacement38.23Allocated returns to owned inputs:2.91Return to operating capital2.91Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		
Allocated returns to owned inputs: Return to operating capital 2.91 Return to other nonland capital 6.93 Net land rent 44.51 Unpaid labor 36.26 Total, economic costs 300.03 Residual returns to management and risk -143.11 Harvest-period price (dollars/bu.) 2.13		17.71
Allocated returns to owned inputs: Return to operating capital2.91 Return to other nonland capitalReturn to other nonland capital6.93 Net land rentNet land rent44.51 36.26 Total, economic costsResidual returns to management and risk-143.11 2.13	Capital replacement	38.23
Return to other nonland capital 6.93 Net land rent 44.51 Unpaid labor 36.26 Total, economic costs 300.03 Residual returns to management and risk -143.11 Harvest-period price (dollars/bu.) 2.13		
Return to other nonland capital6.93Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		2.91
Net land rent44.51Unpaid labor36.26Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		6.93
Unpaid labor 36.26 Total, economic costs 300.03 Residual returns to management and risk -143.11 Harvest-period price (dollars/bu.) 2.13	-	44.51
Total, economic costs300.03Residual returns to management and risk-143.11Harvest-period price (dollars/bu.)2.13		36.26
Harvest-period price (dollars/bu.) 2.13	-	300.03
Harvest-period price (dollars/bu.) 2.13	Residual returns to management and risk	
	Yield (bu./planted acre)	73.67

All costs and returns are preliminary as of 08/01/87.

Appendix table 17-California barley (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	68.30
Total	68.30
Cash expenses:	
Seed	6.28
Fertilizer	8.55
Chemicals	4.33
Custom operations	5.99
Fuel, lube, and electricity	3.30
Repairs	8.03
Hired labor	1.16
Miscellaneous	.38
Total, variable cash expenses	38.02
General farm overhead	8.65
Taxes and insurance	9.42
Interest	12.66
Total, fixed cash expenses	30.72
Total, cash expenses	68.74
eceipts less cash expenses	44
apital replacement	18.28
eceipts less cash expenses and replacement	-18.72
conomic (full ownership) costs:	
Variable cash expenses	38.02
General farm overhead	8.65
Taxes and insurance	9.42
Capital replacement	18.28
Allocated returns to owned inputs:	10.20
Return to operating capital	1.10
Return to other nonland capital	3.34
Net land rent	9.80
Unpaid labor	7.76
Total, economic costs	96.37
Residual returns to management and risk	-28.07
arvest-period price (dollars/bu.)	 1.93
ield (bu./planted acre)	35.39

Appendix table 18--California barley (after fallow) production costs per planted acre

 Item	1006
ILEM	1986
	Dollars
Cash receipts (excl. direct Gov't. payments) Primary crop	: 68.75
Total	68.75
Cash expenses:	
Seed	7.07
Fertilizer	13.29
Chemicals	9.98
Custom operations	6.55
Fuel, lube, and electricity	3.82
Repairs Hired labor	8.06 1.31
Miscellaneous	3.75
Total, variable cash expenses	53.83
Total, variable cash expenses	55.05
General farm overhead	11.67
Taxes and insurance	15.01
Interest	17.08
Total, fixed cash expenses	43.75
Total, cash expenses	97.58
Receipts less cash expenses	-28.83
Capital replacement	18.44
Receipts less cash expenses and replacement	-47.27
Economic (full ownership) costs:	
Variable cash expenses	53.83
General farm overhead	11.67
Taxes and insurance	15.01
Capital replacement	18.44
Allocated returns to owned inputs:	
Return to operating capital	1.33
Return to other nonland capital	3.36
Net land rent	4.17
Unpaid labor	8.75
Total, economic costs	116.56
Residual returns to management and risk	-47.81
arvest-period price (dollars/bu.)	1.93
ield (bu./planted acre)	35.62

All costs and returns are preliminary as of 08/01/87.

All costs and returns are preliminary as of 08/01/87.

Appendix table 19--California barley (irrigated) production costs per planted acre

Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	Item	1986
Primary crop144.11Secondary crop4.21Total148.32Cash expenses:Seed8.24Fertilizer35.20Chemicals6.69Custom operations2.556Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses195.59Receipts less cash expenses130.71Economic (full ownership) costs:-70.45Economic (full ownership) costs:23.18Kacieta replacement23.18Allocated returns to owned inputs:23.18Malloren19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Secondary crop4.21Total148.32Cash expenses:32Seed8.24Fertilizer35.20Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Allocated returns to owned inputs:23.18Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs24.823Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Total148.32Cash expenses:8.24Seed8.24Fertilizer35.20Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Allocated returns to owned inputs:23.18Allocated returns to owned inputs:23.18Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs24.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Cash expenses:8.24Seed8.24Fertilizer35.20Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71General farm overhead20.12Taxes and insurance15.34Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Seed8.24Fertilizer35.20Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses195.59Receipts less cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:Return to operating capitalReturn to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		148.32
Seed8.24Fertilizer35.20Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses195.59Receipts less cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:Return to operating capitalReturn to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	Cash evenences:	
Fertilizer35.20Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Allocated returns to owned inputs:2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		8.24
Chemicals6.69Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement20.12Taxes and insurance13.34Interest29.43Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement20.12Taxes and insurance15.34Capital replacement20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Custom operations25.56Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Fuel, lube, and electricity16.58Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:242Return to operating capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Repairs9.81Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Hired labor2.93Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses.95.59Receipts less cash expenses.47.27Capital replacement23.18Receipts less cash expenses and replacement.70.45Economic (full ownership) costs:.34Variable cash expenses130.71General farm overhead20.12Taxes and insurance.5.34Capital replacement.23.18Allocated returns to owned inputs:.422Return to operating capital.422Return to other nonland capital4.02Net land rent.32.81Unpaid labor.19.64Total, economic costs.248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Purchased irrigation water16.19Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses.47.27Capital replacement23.18Receipts less cash expenses and replacement.70.45Economic (full ownership) costs:	•	
Miscellaneous8.88Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Technical services.63Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:242Return to operating capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Total, variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Taxes and insurance15.34Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Interest29.43Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:23.18Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Total, fixed cash expenses64.88Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:-70.45Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:242Return to operating capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Total, cash expenses195.59Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:-70.45Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Receipts less cash expenses-47.27Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:-70.45Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	Total, fixed cash expenses	64.88
Capital replacement23.18Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expensesVariable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	Total, cash expenses	195.59
Receipts less cash expenses and replacement-70.45Economic (full ownership) costs:Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	Receipts less cash expenses	-47.27
Economic (full ownership) costs: Variable cash expenses 130.71 General farm overhead 20.12 Taxes and insurance 15.34 Capital replacement 23.18 Allocated returns to owned inputs: Return to operating capital 2.42 Return to other nonland capital 4.02 Net land rent 32.81 Unpaid labor 19.64 Total, economic costs 248.23 Residual returns to management and risk -99.91 Harvest-period price (dollars/bu.) 1.93	Capital replacement	23.18
Economic (full ownership) costs:Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:242Return to operating capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	Receipts less cash expenses and replacement	-70.45
Variable cash expenses130.71General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
General farm overhead20.12Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	▲ ·	130 71
Taxes and insurance15.34Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93	-	
Capital replacement23.18Allocated returns to owned inputs:2.42Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Allocated returns to owned inputs: Return to operating capital 2.42 Return to other nonland capital 4.02 Net land rent 32.81 Unpaid labor 19.64 Total, economic costs 248.23 Residual returns to management and risk -99.91 Harvest-period price (dollars/bu.) 1.93		
Return to operating capital2.42Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Return to other nonland capital4.02Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		2.42
Net land rent32.81Unpaid labor19.64Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Unpaid labor 19.64 Total, economic costs 248.23 Residual returns to management and risk -99.91 Harvest-period price (dollars/bu.) 1.93		
Total, economic costs248.23Residual returns to management and risk-99.91Harvest-period price (dollars/bu.)1.93		
Harvest-period price (dollars/bu.) 1.93	-	
Harvest-period price (dollars/bu.) 1.93		00.01
	Kesidual returns to management and risk	-99.91 =========
	Harvest-period price (dollars/bu.)	1.93
	Yield (bu./planted acre)	74.67

All costs and returns are preliminary as of 08/01/87.

Appendix table 20--California hard red winter wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	133.93
Total	133.93
Cash expenses:	
Seed	12.56
Fertilizer	31.02
Chemicals	14.81
Custom operations	9.02
Fuel, lube, and electricity	4.24
Repairs	9.79
Hired labor	.86
Miscellaneous	3.25
Technical services	.15
Total, variable cash expenses	85.70
General farm overhead	27.98
Taxes and insurance	9.83
Interest	40.93
Total, fixed cash expenses	78.73
Total, cash expenses	164.43
Receipts less cash expenses	-30.50
Capital replacement	23.32
Receipts less cash expenses and replacement	-53.82
Economic (full ownership) costs:	
Variable cash expenses	85.70
General farm overhead	27.98
Taxes and insurance	9.83
Capital replacement	23.32
Allocated returns to owned inputs:	
Return to operating capital	2.50
Return to other nonland capital	4.22
Net land rent	38.05
Unpaid labor	9.89
Total, economic costs	201.48
Residual returns to management and risk	-67.55
Harvest-period price (dollars/bu.)	2.66
Yield (bu./planted acre)	50.35

All costs and returns are preliminary as of 08/01/87.

Appendix table 21--California hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	110.50
Secondary crop	1.91
Total	112.41
Cash expenses:	
Seed	10.00
Fertilizer	14.81
Chemicals	7.53
Custom operations	12.73
Fuel, lube, and electricity	4.64
Repairs	12.22
Hired labor	.99
Miscellaneous	2.29
Total, variable cash expenses	65.21
General farm overhead	18.60
Taxes and insurance	15.79
Interest	27.21
Total, fixed cash expenses	61.59
Total, cash expenses	126.81
Receipts less cash expenses	-14.40
Capital replacement	23.05
Receipts less cash expenses and replacement	-37.45
Economic (full ownership) costs:	
Variable cash expenses	65.21
General farm overhead	18.60
Taxes and insurance	15.79
Capital replacement	23.05
Allocated returns to owned inputs:	
Return to operating capital	2.04
Return to other nonland capital	4.26
Net land rent	21.46
Unpaid labor	11.43
Total, economic costs	161.84
Residual returns to management and risk	-49.43
Harvest-period price (dollars/bu.)	2.66
Yield (bu./planted acre)	41.54

All costs and returns are preliminary as of 08/01/87.

Appendix table 22---California hard red winter wheat (irrigated) production costs per planted acre

, i. .

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):
Primary crop	204.37
Secondary crop	6.67
Total	211.04
Cash expenses:	
Seed	12.18
Fertilizer	45.78
Chemicals	10.01
Custom operations	42.55
Fuel, lube, and electricity	44.89
Repairs	15.32
Hired labor	2.43
Purchased irrigation water	16.39
Miscellaneous	4.77
Technical services	1.36
Total, variable cash expenses	195.68
General farm overhead	~~ ~ ~
Taxes and insurance	28.84
Interest	16.85
Total, fixed cash expenses	42.20 87.89
Total, cash expenses	283.57
Receipts less cash expenses	-72,53
Capital replacement	33.57
Receipts less cash expenses and replacement	-106.10
Economic (full ownership) costs:	
Variable cash expenses	195.68
General farm overhead	28.84
Taxes and insurance	16.85
Capital replacement	33.57
Allocated returns to owned inputs:	22.27
Return to operating capital	4.55
Return to other nonland capital	6.03
Net land rent	58.38
Unpaid labor	28.00
Total, economic costs	371.89
Residual returns to management and risk	-160.85
Harvest-period price (dollars/bu.)	2.66
Yield (bu./planted acre)	76.83
(, plantod acic)	70.05

Appendix table 23--California (Sacramento Valley) rice production costs per planted acre

·	
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	281.08
Total	281.08
Cash expenses:	
Seed	26.56
Fertilizer	33.78
Chemicals	6.00
Custom operations	59.79
Fuel, lube, and electricity	18.52
Repairs	35.59
Hired labor	20.10
Purchased irrigation water	25.51
Drying Technical services	50.16
	8.28 284.28
Total, variable cash expenses	204.20
General farm overhead	53.06
Taxes and insurance	23.50
Interest	77.64
Total, fixed cash expenses	154.21
Total, cash expenses	438.49
Receipts less cash expenses	-157.41
Capital replacement	63.45
Receipts less cash expenses and replacement	-220.86
Economic (full ownership) costs:	00/ 00
Variable cash expenses	284.28
General farm overhead	53.06
Taxes and insurance	23.50 63.45
Capital replacement Allocated returns to owned inputs:	03.45
	5 60
Return to operating capital Return to other nonland capital	5.60
Net land rent	12.00 48.78
Unpaid labor	34.21
Total, economic costs	524.89
iotai, economic costs	J24.09
Residual returns to management and risk	-243.81
Harvest-period price (dollars/cwt.)	3.68
Yield (cwt./planted acre)	76.38
All costs and returns are preliminary as of	08/01/87.

1.15

Appendix table 24--California cotton (irrigated) production costs per planted acre

· · · 1986 Item Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 620.47 Secondary crop 81.47 Total 701.94 Cash expenses: Seed 10.35 Fertilizer 45.47 Lime and gypsum 2.38 Chemicals 60.72 Custom operations 56.73 Fuel, lube, and electricity 41.68 Repairs 23.02 Hired labor 23.92 Purchased irrigation water 37.57 Ginning 110.64 Miscellaneous 4.14 Technical services 3.30 Total, variable cash expenses 419.92 General farm overhead 79.99 Taxes and insurance 22.44 Interest 117.04 Total, fixed cash expenses 219.47 Total, cash expenses 639.39 Receipts less cash expenses 62.55 55.93 Capital replacement Receipts less cash expenses and replacement 6.62 Economic (full ownership) costs: Variable cash expenses 419.92 General farm overhead 79.99 Taxes and insurance 22.44 Capital replacement 55.93 Allocated returns to owned inputs: Return to operating capital 7.53 Return to other nonland capital 9.57 Net land rent 122.12 Unpaid labor 46.43 Total, economic costs 763.93 Residual returns to management and risk -61.99 .59 Harvest-period price (dollars/lb.) Yield (lbs./planted acre) 1,058.82

Appendix table 25--Colorado corn (irrigated) production costs per planted acre

General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs:	Dollars 219.36 219.36 23.60 31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10 50.62
Primary crop Total Total Cash expenses: Seed Fertilizer Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	219.36 219.36 219.36 31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .36 165.71 30.43 14.10
Primary crop Total Total Cash expenses: Seed Fertilizer Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	219.36 23.60 31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Total Cash expenses: Seed Fertilizer Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses Capital replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Conomic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	219.36 23.60 31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Seed Fertilizer Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	23.60 31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Seed Fertilizer Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Fertilizer Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to other nonland capital Return to other nonland capital	31.64 20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Chemicals Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	20.91 12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Custom operations Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	12.74 39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
<pre>Fuel, lube, and electricity Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to other nonland capital Return to other nonland capital</pre>	39.92 21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Repairs Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	21.85 3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Hired labor Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	3.95 9.08 1.15 .50 .36 165.71 30.43 14.10
Purchased irrigation water Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	9.08 1.15 .50 .36 165.71 30.43 14.10
Drying Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	1.15 .50 .36 165.71 30.43 14.10
Miscellaneous Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	.50 .36 165.71 30.43 14.10
Technical services Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	.36 165.71 30.43 14.10
Total, variable cash expenses General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	165.71 30.43 14.10
General farm overhead Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	30.43 14.10
Taxes and insurance Interest Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	14.10
Interest Total, fixed cash expenses Total, cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	
Total, fixed cash expenses Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	50.62
Total, cash expenses Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	
Receipts less cash expenses Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	95.15
Capital replacement Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	260.86
Receipts less cash expenses and replacement Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	-41.50
Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	49.49
Economic (full ownership) costs: Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	-90.99
Variable cash expenses General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	
General farm overhead Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	165.71
Taxes and insurance Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	30.43
Capital replacement Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	14.10
Allocated returns to owned inputs: Return to operating capital Return to other nonland capital	49.49
Return to operating capital Return to other nonland capital	47.47
Return to other nonland capital	4.06
	9.35
	11.66
Unpaid labor	.31.98
Residual returns to management and risk	316.77
arvest-period price (dollars/bu.)	
	316.77 -97.41
11 costs and returns are preliminary as of 08/	316.77

Appendix table 26--Colorado sorghum (dryland) production costs per planted acre

	الله خدر دی هی هی بین خدر هندهی دی و
	Dollars
Cash receipts (excl. direct Gov't. payments	s):
Primary crop	33.98
Total	33.98
Cash expenses:	
Seed	2.50
Fertilizer	7.12
Chemicals	2.06
Custom operations	.77
Fuel, lube, and electricity	2.18
Repairs	5.17
Hired labor	1.07
Miscellaneous	
Total, variable cash expenses	.06
iotai, valiable cash expenses	20.94
General farm overhead	4.19
Taxes and insurance	4.27
Interest	6.97
Total, fixed cash expenses	15.44
Total, cash expenses	36.37
Receipts less cash expenses	-2.39
Capital replacement	18.69
Receipts less cash expenses and replacement	-21.08

Economic (full ownership) costs: Variable cash expenses	
	20.94
General farm overhead	4.19
Taxes and insurance	4.27
Capital replacement	18.69
Allocated returns to owned inputs:	
Return to operating capital	• 53
Return to other nonland capital	3.11
Net land rent	8.42
Unpaid labor	6.60
Total, economic costs	66.75
Residual returns to management and risk	-32.77
arvest-period price (dollars/bu.)	1.37
ield (bu./planted acre)	24.80

Appendix table 27--Colorado sorghum (irrigated) production costs per planted acre

te and Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	93.24
Total	93.24
Cash expenses:	
Seed	6.94
Fertilizer	13.68
Chemicals	7.91
Custom operations	6.64
Fuel, lube, and electricity	15.22
Repairs	11.83
Hired labor	2.54
Purchased irrigation water	7.53
Miscellaneous	.17
Technical services	.99
Total, variable cash expenses	73.46
General farm overhead	12.13
Taxes and insurance	9.60
Interest	20.19
Total, fixed cash expenses	41.92
iotai, lixed cash expenses	41.92
Total, cash expenses	115.38
eceipts less cash expenses	-22.14
apital replacement	29.66
eceipts less cash expenses and replacement	-51.80
conomic (full ownership) costs:	1.1
Variable cash expenses	73.46
General farm overhead	12.13
Taxes and insurance	9.60
Capital replacement	29.66
Allocated returns to owned inputs:	
Return to operating capital	1.61
Return to other nonland capital	5.42
Net land rent	15.56
Unpaid labor	15.62
Total, economic costs	163.06
Residual returns to management and risk	-69.82
arvest-period price (dollars/bu.)	1.37
ield (bu./planted acre)	68.06

Appendix table 28--Colorado barley (after fallow) production costs per planted acre

Item	1986
an a	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	51.69
Total	51.69
Cash expenses:	
Seed	3.23
Fertilizer	3.10
Chemicals	1.20
Custom operations	4.60
Fuel, lube, and electricity	2.86
Repairs	6.78
Hired labor	1.25
Total, variable cash expenses	23.02
General farm overhead	7.44
Taxes and insurance	6.58
Interest	12.37
Total, fixed cash expenses	26.38
Local, Linea cabin capended	20.50
Total, cash expenses	49.40
Receipts less cash expenses	2.29
Capital replacement	20.51
Receipts less cash expenses and replacement	-18.22
Conomic (full ownership) costs:	
Variable cash expenses	23.02
General farm overhead	7.44
Taxes and insurance	6.58
Capital replacement	20.51
Allocated returns to owned inputs:	
Return to operating capital	.57
Return to other nonland capital	3.50
Net land rent	14.66
Unpaid labor	8.35
Total, economic costs	84.63
Residual returns to management and risk	-32.94
arvest-period price (dollars/bu.)	1.76
field (bu./planted acre)	29.37

All costs and returns are preliminary as of 08/01/87.

Appendix table 29--Colorado barley (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	132.32
Secondary crop	5.88
Total	138.20
Cash expenses:	
Seed	6.26
Fertilizer	21.93
Chemicals	10.58
Custom operations	22.83
Fuel, lube, and electricity	30.60
Repairs	18.15
Hired labor	2.61
Purchased irrigation water	4.12
Miscellaneous	.74
Technical services	.11
Total, variable cash expenses	117.93
General farm overhead	20.18
Taxes and insurance	11.15
Interest	33.58
Total, fixed cash expenses	64.91
Total, cash expenses	182.85
Receipts less cash expenses	-44.65
Capital replacement	37.75
Receipts less cash expenses and replacement	-82.40
Economic (full ownership) costs:	
Variable cash expenses	117.93
General farm overhead	20.18
Taxes and insurance	11.15
Capital replacement	37.75
Allocated returns to owned inputs:	
Return to operating capital	1.44
Return to other nonland capital	7.08
Net land rent	15.43
Unpaid labor	17.48
Total, economic costs	228.44
Residual returns to management and risk	-90.24
arvest-period price (dollars/bu.)	
ield (bu./planted acre)	75.18

Appendix table 30--Colorado hard red winter wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	·····
Primary crop	49.38
Secondary crop Total	.64
10[8]	50.02
Cash expenses:	
Seed	3.85
Fertilizer	2.18
Chemicals	.48
Custom operations	.87
Fuel, lube, and electricity	2.59
Repairs	5.94
Hired labor	• 58
Total, variable cash expenses	16.49
General farm overhead	5.31
Taxes and insurance	5.44
Interest	8.83
Total, fixed cash expenses	19.58
Total, cash expenses	36.08
Receipts less cash expenses	13.94
Capital replacement	16.19
Receipts less cash expenses and replacement	-2.25
Economic (full ownership) costs:	
Variable cash expenses	16.49
General farm overhead	5.31
Taxes and insurance	5.44
Capital replacement	16.19
Allocated returns to owned inputs:	
Return to operating capital	.63
Return to other nonland capital	3.32
Net land rent Unpaid labor	14.23
Total, economic costs	6.72
ISLAI, ECONOMIC COSES	68.33
Residual returns to management and risk	-18.31
Harvest-period price (dollars/bu.)	2.06

All costs and returns are preliminary as of 08/01/87.

Appendix table 31---Colorado hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	56.03
Secondary crop	1.39
Total	57.42
Cash expenses: Seed	
Fertilizer	3.14
Chemicals	3.98
	.85
Custom operations Fuel, lube, and electricity	9.00
Repairs	2.69
Hired labor	6.28
Miscellaneous	.73
Total veriable and	.25
Total, variable cash expenses	26.92
General farm overhead	9.23
Taxes and insurance	5.93
Interest	15.35
Total, fixed cash expenses	30.50
,	50.50
Total, cash expenses	57.42
Receipts less cash expenses	0
Capital replacement	17.28
Receipts less cash expenses and replacement	-17.28
	========
Economic (full ownership) costs:	
Variable cash expenses	26.92
General farm overhead	9.23
Taxes and insurance	5.93
Capital replacement	17.28
Allocated returns to owned inputs:	
Return to operating capital	.92
Return to other nonland capital	2.93
Net land rent	15.24
Unpaid labor	8.40
Total, economic costs	86.84
Residual returns to management and risk	-29.42
Harvest-period price (dollars/bu.)	2.06
Yield (bu./planted acre)	27.20
	21.20

All costs and returns are preliminary as of 08/01/87.

Appendix table 32--Colorado hard red winter wheat (irrigated) production costs per planted acre

Item	1986
¹ A state of the state o	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	86.89
Secondary crop	19.72
Total	106.61
Cash expenses:	
Seed	5.34
Fertilizer	15.42
Chemicals	.72
Custom operations	8.59
Fuel, lube, and electricity	24.50
Repairs	13.75
Hired labor	1.57
Purchased irrigation water	3.23
Miscellaneous	.80
Technical services	
Total, variable cash expenses	.12
Total, vallable cash expenses	74.04
General farm overhead	14.14
Taxes and insurance	9.49
Interest	23.52
Total, fixed cash expenses	47.15
Total, cash expenses	121.19
Receipts less cash expenses	-14.58
Capital replacement	31.92
Receipts less cash expenses and replacement	-46.50
conomic (full ownership) costs: Variable cash expenses	74 04
General farm overhead	74.04
Taxes and insurance	14.14
Capital replacement	9.49
Allocated returns to owned inputs:	31.92
Return to operating agains!	
Return to operating capital Return to other nonland capital	2.34
	5.56
Net land rent	7.96
Unpaid labor	18.06
Total, economic costs	163.51
Residual returns to management and risk	-56.90
arvest-period price (dollars/bu.)	2.06
ield (bu./planted acre)	53.00

Appendix table 33--Florida peanuts production costs per planted acre

Item	1986
	Dollars
Cash receipts:	612 00
Primary crop	612.00
Secondary crop	5.86
Total	617.86
Cash expenses:	
Seed	65.41
Fertilizer	21.67
Lime and gypsum	19.15
Chemicals	91.03
Custom operations	9.60
Fuel, lube, and electricity	13.40
Repairs	16.22
Hired labor	11.48
Drying	37.03
Miscellaneous	1.16
Technical services	1.49
Total, variable cash expenses	287.64
local, variable cash expenses	207.04
General farm overhead	24.45
Taxes and insurance	12.79
Interest	65.45
Total, fixed cash expenses	102.69
Total, cash expenses	390.33
Receipts less cash expenses	227.53
Capital replacement	44.15
Receipts less cash expenses and replacement	183.38
Economic (full ownership) costs:	• •
Variable cash expenses	287.64
General farm overhead	24.45
Taxes and insurance	12.79
Capital replacement	44.15
Allocated returns to owned inputs:	
Return to operating capital	6.76
Return to other nonland capital	7.97
Net land rent	60.25
Unpaid labor	38.43
Total, economic costs	482.44
Residual returns to management and risk	135.42
Harvest-period price (dollars/lb.)	•250
Yield (lbs./planted acre)	2,467.74

Appendix table 34--Georgia corn production costs per planted acre Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 96.00 Total 96.00 ______ _____ Cash expenses: Seed 12.49 Fertilizer 51.43 Lime and gypsum 4.66 Chemicals 15.35 Custom operations 10.14 Fuel, lube, and electricity 7.61 Repairs 10.83 Hired labor 1.91 Drying 1.06 Miscellaneous .08 Technical services .19 Total, variable cash expenses 115.76 General farm overhead 7.83 Taxes and insurance 7.97 Interest 20.96 Total, fixed cash expenses 36.76 Total, cash expenses 152.52 Receipts less cash expenses -56.52 21.75 Capital replacement Receipts less cash expenses and replacement -78.27 Economic (full ownership) costs: Variable cash expenses 115.76 General farm overhead 7.83 Taxes and insurance 7.97 Capital replacement 21.75 Allocated returns to owned inputs: Return to operating capital 3.03 Return to other nonland capital 3.87 Net land rent 17.74 Unpaid labor 15.49 Total, economic costs 193.43 Residual returns to management and risk -97.43 Harvest-period price (dollars/bu.) 1.95 Yield (bu./planted acre) 49.23

All costs and returns are preliminary as of 08/01/87.

All costs and returns are preliminary as of 08/01/87.

Appendix table 35--Georgia soft red winter wheat production costs per planted acre

Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 56.30 Secondary crop .52 Tota1 56.82 *********************************** --------Cash expenses: Seed 9.22 Fertilizer 32.68 Lime and gypsum 4.66 Chemicals 3.35 Custom operations 9.03 Fuel, lube, and electricity 4.71 Repairs 7.24 Hired labor .97 Miscellaneous .16 Technical services .12 Total, variable cash expenses 72.15 General farm overhead 3.25 Taxes and insurance 5.34 Interest 8.70 Total, fixed cash expenses 17.29 Total, cash expenses 89.44 Receipts less cash expenses -32.62 Capital replacement 16.08 Receipts less cash expenses and replacement -48.70 Economic (full ownership) costs: Variable cash expenses 72.15 General farm overhead 3.25 Taxes and insurance 5.34 Capital replacement 16.08 Allocated returns to owned inputs: Return to operating capital 2.12 Return to other nonland capital 2.73 Net land rent 12.29 Unpaid labor 11.21 Total, economic costs 125.17 Residual returns to management and risk -68.35 ~ Harvest-period price (dollars/bu.) 2.34 Yield (bu./planted acre) 24.06

All costs and returns are preliminary as of 08/01/87.

Appendix table 36--Georgia soybeans production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments):	
Primary crop	58.14
Total	58.14
cash expenses:	
Seed	7 50
Fertilizer	7.58
Lime and gypsum	18.53
Chemicals	4.43
Custom operations	27.92
Fuel lube and electricity	6.09
Fuel, lube, and electricity Repairs	5.25
Hired labor	7.36
Miscellaneous	1.87
Technical services	.02
	.34
Total, variable cash expenses	79.39
General farm overhead	4.87
Taxes and insurance	6.10
Interest	13.03
Total, fixed cash expenses	24.00
Total, cash expenses	103.39
eceipts less cash expenses	-45.25
Capital replacement	15.94
eceipts less cash expenses and replacement	-61.19
	========
conomic (full ownership) costs: Variable cash expenses	
	79.39
General farm overhead	4.87
Taxes and insurance	6.10
Capital replacement	15.94
Allocated returns to owned inputs:	
Return to operating capital	2.24
Return to other nonland capital	2.75
Net land rent	14.95
Unpaid labor	12.51
Total, economic costs	138.75
Residual returns to management and risk	-80.61
arvest-period price (dollars/bu.)	4.75
ield (bu./planted acre)	12.24

Appendix table 37--Georgia peanuts production costs per planted acre

Item	1986
	Dollars
Cash receipts:	634.73
Primary crop	12.95
Secondary crop	647.68
Total	047.00
Cash expenses:	
Seed	71.28
Fertilizer	19.46
	17.64
Lime and gypsum Chemicals	111.70
Custom operations	5.29
Fuel, lube, and electricity	11.78
Repairs	16.31
Hired labor	7.33
Drying	29.14
Miscellaneous	.27
Technical services	1.31
Total, variable cash expenses	291.51
iotai, valiable cash expenses	271.31
General farm overhead	27.17
Taxes and insurance	12.64
Interest	72.71
Total, fixed cash expenses	112.52
Total, cash expenses	404.02
Receipts less cash expenses	243.66
Capital replacement	48.67
Receipts less cash expenses and replacement	194.99
Economic (full ownership) costs:	291.51
Variable cash expenses	27.17
General farm overhead Taxes and insurance	12.64
	48.67
Capital replacement Allocated returns to owned inputs:	
Return to operating capital	6.88
Return to other nonland capital	8.88
Net land rent	79.45
Unpaid labor	24.54
Total, economic costs	499.73
Residual returns to management and risk	147.95
Harvest-period price (dollars/lb.)	•26
Yield (lbs./planted acre)	2,413.43

All costs and returns are preliminary as of 08/01/87.

Appendix table 38--Georgia cotton production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	219.31
Secondary crop	31.73
Total	251.04

Cash expenses:	
Seed	6.64
Fertilizer	34.60
Lime and gypsum	3.96
Chemicals	124.71
Custom operations	10.97
Fuel, lube, and electricity	12.75
Repairs	19.91
Hired labor	8.87
Ginning	38.53
Miscellaneous	.06
Technical services	3.11
Total, variable cash expenses	264.12
General farm overhead	14.08
Taxes and insurance	13.03
Interest	37.70
Total, fixed cash expenses	64.81
Total, cash expenses	328.93
Receipts less cash expenses	-77.89
Capital replacement	53.78
Receipts less cash expenses and replacement	-131.67
The second secon	
Economic (full ownership) costs:	264.12
Variable cash expenses	14.08
General farm overhead	13.03
Taxes and insurance	53.78
Capital replacement	55.70
Allocated returns to owned inputs:	4.43
Return to operating capital	4.4J 9.45
Return to other nonland capital	24.05
Net land rent	
Unpaid labor	17.23 400.16
Total, economic costs	400.10
Residual returns to management and risk	-149.12
Harvest-period price (dollars/lb.)	.51
Yield (lbs./planted acre)	426.67

Appendix table 39-Idaho barley (after crop) production costs per planted acre

·	
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	95.99
Secondary crop	1.60
Total	97.59
Cash expenses:	
Seed	5.73
Fertilizer	12.76
Chemicals	7.16
Custom operations	.82
Fuel, lube, and electricity	2.96
Repairs	8.84
Hired labor	.96
Miscellaneous	.25
Total, variable cash expenses	39.48
General farm overhead	9.65
Taxes and insurance	7.64
Interest	16.05
Total, fixed cash expenses	33.34
Total, cash expenses	72.82
Receipts less cash expenses	24.77
Capital replacement	21.59
Receipts less cash expenses and replacement	3.18
Economic (full ownership) costs:	
Variable cash expenses	39.48
General farm overhead	9.65
Taxes and insurance	7.64
Capital replacement	21.59
Allocated returns to owned inputs:	
Return to operating capital	.55
Return to other nonland capital	3.96
Net land rent	27.92
Unpaid labor	6.45
Total, economic costs	117.24
Residual returns to management and risk	-19.65
Harvest-period price (dollars/bu.)	2.10
Yield (bu./planted acre)	45.71

27 *

All costs and returns are preliminary as of 08/01/87.

Appendix table 40---Idaho barley (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	84.59
Secondary crop	1.38
Total	85.97
	*======
Cash expenses:	
Seed	5.14
Fertilizer	10.41
Chemicals	3.20
Custom operations	4.79
Fuel, lube, and electricity	3.70
Repairs	8.35
Hired labor	1.27
Miscellaneous	.35
Technical services	.12
Total, variable cash expenses	37.33
General farm overhead	8.29
Taxes and insurance	8.47
Interest	13.79
Total, fixed cash expenses	30.55
Total, cash expenses	67.89
Receipts less cash expenses	18.08
Capital replacement	19.84
Receipts less cash expenses and replacement	-1.76
Economic (full ownership) costs:	
Variable cash expenses	37.33
General farm overhead	8.29
Taxes and insurance	8.47
Capital replacement	19.84
Allocated returns to owned inputs:	19001
Return to operating capital	.69
Return to other nonland capital	3.58
Net land rent	26.38
Unpaid labor	8.53
Total, economic costs	113.12
Residual returns to management and risk	-27.15
Harvest-period price (dollars/bu.)	2.10
Yield (bu./planted acre)	40.28

Appendix table 41--Idaho barley (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	168.02
Secondary crop	9.39
Total	177.41
Cash expenses:	
Seed	8.05
Fertilizer	21.86
Chemicals	5.85
Custom operations	6.83
Fuel, lube, and electricity	19.28
Repairs	18.09
Hired labor	2.70
Purchased irrigation water	8.82
Miscellaneous	1.40
Technical services	.140
Total, variable cash expenses	93.03
General farm overhead	17.72
Taxes and insurance	13.44
Interest	29.48
Total, fixed cash expenses	60.64
Total, cash expenses	153.67
Receipts less cash expenses	23.74
Capital replacement	39.10
Receipts less cash expenses and replacement	-15.36
Economic (full ownership) costs:	
Variable cash expenses	93.03
General farm overhead	17.72
Taxes and insurance	13.44
Capital replacement	39.10
Allocated returns to owned inputs:	_
Return to operating capital	1.35
Return to other nonland capital	7.14
Net land rent	37.48
Unpaid labor	18.09
Total, economic costs	227.34
Residual returns to management and risk	-49.93
Harvest-period price (dollars/bu.)	2.10
Yield (bu./planted acre)	80.01

Appendix table 42--Idaho hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	94.57
Total	94.57
Cash expenses:	
Seed	5.59
Fertilizer	4.78
Chemicals	1.64
Custom operations	1.63
Fuel, lube, and electricity	3.54
Repairs	9.33
Hired labor	.75
Total, variable cash expenses	27.26
iotai, valiable cash expenses	27.20
General farm overhead	9.78
Taxes and insurance	8.18
Interest	16.28
Total, fixed cash expenses	34.24
Total, cash expenses	61.51
Receipts less cash expenses	33.06
Capital replacement	18.62
Receipts less cash expenses and replacement	14.44
Economic (full ownership) costs:	
Variable cash expenses	27.26
General farm overhead	9.78
Taxes and insurance	8.18
Capital replacement	18.62
Allocated returns to owned inputs:	10.02
Return to operating capital	1.16
Return to other nonland capital	3.45
Net land rent	28.83
Unpaid labor	8.68
Total, economic costs	
iotar, economic costs	105.96
Residual returns to management and risk	-11.39
Harvest-period price (dollars/bu.)	2.28
Yield (bu./planted acre)	41.48
-	

All costs and returns are preliminary as of 08/01/87.

All costs and returns are preliminary as of 08/01/87.

•

Appendix table 43---Idaho hard red winter wheat (irrigated) production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	211.90
Secondary crop	4.70
Total	216.60
Cash expenses:	
Seed	10.68
Fertilizer	42.34
Chemicals	6.69
Custom operations	6.43
Fuel, lube, and electricity	
Repairs	21.62
Hired labor	15.00
Purchased irrigation water	1.95
Miscellaneous	11.58
Technical services	.83
	.09
Total, variable cash expenses	117.21
General farm overhead	21.80
Taxes and insurance	12.18
Interest	36.26
Total, fixed cash expenses	70.24
Total, cash expenses	187.45
Receipts less cash expenses	29.15
Capital replacement	33.04
Receipts less cash expenses and replacement	-3.89
Economic (full ownership) costs:	
Variable cash expenses	117.21
General farm overhead	21.80
Taxes and insurance	12.18
Capital replacement	33.04
Allocated returns to owned inputs:	55.04
Return to operating capital	4.96
Return to other nonland capital	6.25
Net land rent	33.28
Unpaid labor	22.43
Total, economic costs	251.15
Residual returns to management and risk	-34.55
arvest-period price (dollars/bu.)	2.28
'ield (bu./planted acre)	92.94

Appendix table 44---Idaho white wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	100.68
Secondary crop	2.46
Total	103.14
Cash expenses:	
Seed	6 57
Fertilizer	6.57
Chemicals	23.31
Custom operations	15.31
Fuel, lube, and electricity	2.37
Repairs	3.28
Hired labor	8.72
	.62
Miscellaneous	.49
Total, variable cash expenses	60.67
General farm overhead	15.45
Taxes and insurance	8.48
Interest	25.70
Total, fixed cash expenses	49.63
Total, cash expenses	110.31
Receipts less cash expenses	-7.17
Capital replacement	20.84
Receipts less cash expenses and replacement	-28.01
Economic (full ownership) costs:	
Variable cash expenses	60.67
General farm overhead	15.45
Taxes and insurance	8.48
Capital replacement	20.84
Allocated returns to owned inputs:	
Return to operating capital	1.89
Return to other nonland capital	3.97
Net land rent	23.72
Unpaid labor	7.11
Total, economic costs	142.13
Residual returns to management and risk	-38.99
Harvest-period price (dollars/bu.)	2.33
Yield (bu./planted acre)	43.21

Appendix table 45---Idaho white wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	:
Primary crop	92.34
Total	92.34
Cash expenses: Seed	6.26
Fertilizer	22.40
Chemicals	11.43
	4.10
Custom operations Fuel, lube, and electricity	4.84
Repairs	11.71
Hired labor	.95
Technical services	.30
Total, variable cash expenses	61.99
iotai, variable cabic expenses	01000
General farm overhead	17.51
Taxes and insurance	14.14
Interest	29.13
Total, fixed cash expenses	60.78
Total, cash expenses	122.77
Receipts less cash expenses	-30.43
Capital replacement	27.24
Receipts less cash expenses and replacement	-57.67
	=========
Economic (full ownership) costs:	
Variable cash expenses	61.99
General farm overhead	17.51
Taxes and insurance	14.14
Capital replacement	27.24
Allocated returns to owned inputs:	
Return to operating capital	2.05
Return to other nonland capital	5.27
Net land rent	29.86
Unpaid labor	10.94
Total, economic costs	169.00
Residual returns to management and risk	-76.66
Harvest-period price (dollars/bu.)	2.33
uariese-herron hrrce (dorrars) nu•)	
Yield (bu./planted acre)	39.63

All costs and returns are preliminary as of 08/01/87.

Appendix table 46--Idaho white wheat (irrigated) production costs per planted acre

 Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	175.87
Secondary crop	3.36
Total	179.23
Cash expenses:	
Seed	9.73
Fertilizer	36.55
Chemicals	12.58
Custom operations	6.93
Fuel, lube, and electricity	29.21
Repairs	14.06
Hired labor	2.29
Purchased irrigation water	4.83
Miscellaneous	.52
Technical services	.25
Total, variable cash expenses	116.95
General farm overhead	21.86
Taxes and insurance	13.75
Interest	36.36
Total, fixed cash expenses	71.97
Total, cash expenses	188.92
Receipts less cash expenses	-9.69
Capital replacement	37.41
Receipts less cash expenses and replacement	-47.10
Economic (full ownership) costs:	
Variable cash expenses	116.95
General farm overhead	21.86
Taxes and insurance	13.75
Capital replacement	37.41
Allocated returns to owned inputs:	
Return to operating capital	1.94
Return to other nonland capital	6.69
Net land rent	31.26
Unpaid labor	26.35
Total, economic costs	256.21
Residual returns to management and risk	-76.98
Harvest-period price (dollars/bu.)	2.33
Yield (bu./planted acre)	75.48

Appendix table 47--Idaho hard red spring wheat (irrigated) production costs per planted acre

Chemicals

Repairs

Hired labor

Miscellaneous

Custom operations

Fuel, lube, and electricity

Purchased irrigation water

Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 174.27 Secondary crop 1.79 Tota1 176.06 Cash expenses: Seed Fertilizer

local, variable cash expenses	130.69
General farm overhead	20.54
Taxes and insurance	12.52
Interest	34.17
Total, fixed cash expenses	67.23
$\sum_{i=1}^{n} \sum_{j=1}^{n} \sum_{i=1}^{n} \sum_{i$	
Total, cash expenses	197.92
Receipts less cash expenses	-21.86
Capital replacement	40.30
Receipts less cash expenses and replacement	-62.16
Economic (full ownership) costs:	
Variable cash expenses	130.69
General farm overhead	20.54
Taxes and insurance	12.52
Capital replacement	40.30

Technical services Total, variable cash expenses	.19 130.69	
General farm overhead	20.54	
Taxes and insurance	12 52	

9.51	
36.00	
13.06	
7.66	

37.75

15.29

2.31

8.68

2.02

7.16

23.79

26.53

263.56

-87.50

2.30

75.77

.25

Appendix	table	48- - I	llinois	corn	production	costs
		per	planted	acre		

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments) Primary crop	
Total	186.93 186.93
	100.93
Cash expenses:	
Seed	17.49
Fertilizer	58,91
Lime and gypsum	2.16
Chemicals	19.73
Custom operations	9.24
Fuel, lube, and electricity	5.71
Repairs Named John	9.94
Hired labor Drying	1.45
Miscellaneous	6.30
Technical services	.10 3.80
Total, variable cash expenses	134.83
iotai, valiable cash expenses	134.03
General farm overhead	12.60
Taxes and insurance	24.12
Interest	37.15
Total, fixed cash expenses	73.87
Total, cash expenses	208.71
Receipts less cash expenses	-21.78
Capital replacement	35.07
Receipts less cash expenses and replacement	-56.85
Feenomia (full expension) easter	
Economic (full ownership) costs: Variable cash expenses	134.83
General farm overhead	12.60
Taxes and insurance	24.12
Capital replacement	35.07
Allocated returns to owned inputs:	55.07
Return to operating capital	3.34
Return to other nonland capital	6.51
Net land rent	26.85
Unpaid labor	11.75
Total, economic costs	255.07
Residual returns to management and risk	-68.14
Harvest-period price (dollars/bu.)	1.39
Yield (bu./planted acre)	134.48

All costs and returns are preliminary as of 08/01/87.

Allocated returns to owned inputs: Return to operating capital

Return to other nonland capital

Residual returns to management and risk

Total, economic costs

Harvest-period price (dollars/bu.)

Net land rent

Yield (bu./planted acre)

Unpaid labor

Appendix table 49--Illinois oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	9.37
Secondary crop	32.94
Total	42.31
Cash expenses:	
Seed	7.69
Fertilizer	9.71
Lime and gypsum	1.90
Chemicals	.26
Custom operations	.95
Fuel, lube, and electricity	2.85
Repairs	3.04
Hired labor	.75
Miscellaneous	.12
Total, variable cash expenses	27.28
General farm overhead	5.46
Taxes and insurance	20.37
Interest	16.10
Total, fixed cash expenses	41.93
Total, cash expenses	69.21
Receipts less cash expenses	-26.90
Capital replacement	10.03
Receipts less cash expenses and replacement	-36.93
Economic (full ownership) costs:	
Variable cash expenses	27.28
General farm overhead	5.46
Taxes and insurance	20.37
Capital replacement	10.03
Allocated returns to owned inputs:	
Return to operating capital	.48
Return to other nonland capital	2.28
Net land rent	11.95
Unpaid labor	7.63
Total, economic costs	85.48
Residual returns to management and risk	-43.17
Harvest-period price (dollars/bu.)	 .95
Tield (bu./planted acre)	9.86

All costs and returns are preliminary as of 08/01/87.

Appendix table 50--Illinois soft red winter wheat production costs per planted acre

4.....

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	64.38
Secondary crop	7.39
Total	71.77
Cash expenses:	
Seed	11.12
Fertilizer	39.41
Lime and gypsum	5.97
Chemicals	.54
Custom operations	4.63
Fuel, lube, and electricity	3.58
Repairs	4.46
Hired labor	.81
Miscellaneous	.76
Total, variable cash expenses	71.28
iotai, valiable cash expenses	/1.20
General farm overhead	7.39
Taxes and insurance	14.35
Interest	21.77
Total, fixed cash expenses	43.51
Total, cash expenses	114.79
Receipts less cash expenses	-43.02
Capital replacement	18.78
Receipts less cash expenses and replacement	-61.80
Economic (full ownership) costs:	
Variable cash expenses	71.28
General farm overhead	7.39
Taxes and insurance	14.35
Capital replacement	18.78
Allocated returns to owned inputs:	10070
Return to operating capital	2.57
Return to other nonland capital	3.45
Unpaid labor	9.32
Total, economic costs	127.14
Residual returns to management and risk	-55.37
Harvest-period price (dollars/bu.)	2.32
	2.32
Yield (bu./planted acre)	21.13

All costs and returns are preliminary as of 08/01/87.

32

.

Appendix table 51--Illinois soybeans production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	184.58
Total	184.58
Cash expenses:	
Seed	8.84
Fertilizer	6.33
Lime and gypsum	1.27
Chemicals	19.56
Custom operations	3.93
Fuel, lube, and electricity	4.43
Repairs	6.09
Hired labor	1.44
Miscellaneous	.95
Technical services	.08
Total, variable cash expenses	52.91
General farm overhead	11.54
Taxes and insurance	20.75
Interest	34.03
Total, fixed cash expenses	66.32
Total, cash expenses	119.24
Receipts less cash expenses	65.34
Capital replacement	25.70
Receipts less cash expenses and replacement	39.64
Sconomic (full ownership) costs:	
Variable cash expenses	52.91
General farm overhead	11.54
Taxes and insurance	20.75
Capital replacement	25.70
Allocated returns to owned inputs:	
Return to operating capital	1.20
Return to other nonland capital	4.51
Net land rent	53.31
Unpaid labor	9.62
Total, economic costs	179.55
Residual returns to management and risk	5.03
arvest-period price (dollars/bu.)	4.64
ield (bu./planted acre)	39.78

All costs and returns are preliminary as of 08/01/87.

Appendix table 52--Indiana corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop Total	169.90
10tal	169.90
Cash expenses:	
Seed	16.87
Fertilizer	53.78
Lime and gypsum	.89
Chemicals	19.96
Custom operations	4.72
Fuel, lube, and electricity	5.39
Repairs	9.66
Hired labor	1.56
Drying	5.54
Miscellaneous	.04
Technical services	.35
Total, variable cash expenses	118.76
General farm overhead	11 77
Taxes and insurance	11.77 17.17
Interest	34.68
Total, fixed cash expenses	63.62
Total, cash expenses	182.38
Receipts less cash expenses	-12.48
Capital replacement	33.62
Receipts less cash expenses and replacement	-46.10
Economic (full ownership) costs: Variable cash expenses	110 70
General farm overhead	118.76
Taxes and insurance	11.77
Capital replacement	17.17
Allocated returns to owned inputs:	33.62
Return to operating capital	<u>,</u>
Return to other nonland capital	2.98
Net land rent	6.20
Unpaid labor	38.90
Total, economic costs	12.63 242.03
Residual returns to management and risk	-72 13
larvest-period price (dollars/bu.)	
field (bu./planted acre)	1.40
(/ prunce acre/	121.36

All costs and returns are preliminary as of 08/01/87.

.

Appendix table 53--Indiana oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	15.98
Secondary crop	10.31
Total	26.29
Cash expenses: Seed	7.24
Fertilizer	19.81
Lime and gypsum	.63
Chemicals	.03
Custom operations	•/1 1•46
	2.78
Fuel, lube, and electricity	
Repairs Named John	3.77
Hired labor Miscellaneous	1.00
	.44
Technical services	.07
Total, variable cash expenses	37.91
General farm overhead	5.19
Taxes and insurance	13.15
Interest	15.29
Total, fixed cash expenses	33.62
Total, cash expenses	71.53
Receipts less cash expenses	-45.24
Capital replacement	12.24
Receipts less cash expenses and replacement	-57.48
Conomic (full ownership) costs:	
Variable cash expenses	37.91
General farm overhead	5.19
Taxes and insurance	13.15
Capital replacement	12.24
Allocated returns to owned inputs:	12.24
Return to operating capital	.60
Return to other nonland capital	2.50
Net land rent	7.01
Unpaid labor	10.06
Total, economic costs	88.66
iotar, economic costs	00.00
Residual returns to management and risk	-62.37
arvest-period price (dollars/bu.)	1.00
ield (bu./planted acre)	15.98

Appendix table 54--Indiana soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	: 77.92
Secondary crop	11.12
Total	89.04
cash expenses:	
Seed	11.19
Fertilizer	33.63
Chemicals	.30
Custom operations	7.69
Fuel, lube, and electricity	3.95
Repairs	5.14
Hired labor	.95
Miscellaneous	1.57
Technical services	.21
Total, variable cash expenses	64.63
General farm overhead	7.89
Taxes and insurance	14.16
Interest	23.25
Total, fixed cash expenses	45.30
Total, cash expenses	109.93
Receipts less cash expenses	-20.89
Capital replacement	19.84
Receipts less cash expenses and replacement	-40.73
Economic (full ownership) costs:	
Variable cash expenses	64.63
General farm overhead	7.89
Taxes and insurance	14.16
Capital replacement	19.84
Allocated returns to owned inputs:	
Return to operating capital	2.15
Return to other nonland capital	3.81
Net land rent	16.22
Unpaid labor	10.89
Total, economic costs	139.59
Residual returns to management and risk	-50.55
Harvest-period price (dollars/bu.)	2.33
Yield (bu./planted acre)	33.44
All costs and returns are preliminary as of 0	8/01/87.

34

-

Appendix table 55--Indiana soybeans production costs per planted acre

Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 172.78 Total 172.78 Cash expenses: Seed 8.15 Fertilizer 8.13 Lime and gypsum 1.02 Chemicals 17.70 Custom operations 2.50 Fuel, lube, and electricity 4.31 Repairs 6.16 Hired labor 1.36 Technical services .43 Total, variable cash expenses 49.76 General farm overhead 11.90 Taxes and insurance 15.40 Interest 35.08 Total, fixed cash expenses 62.38 Total, cash expenses 112.14 Receipts less cash expenses 60.64 Capital replacement 25.53 Receipts less cash expenses and replacement 35.11 Economic (full ownership) costs: Variable cash expenses 49.76 General farm overhead 11.90 Taxes and insurance 15.40 Capital replacement 25.53 Allocated returns to owned inputs: Return to operating capital 1.18 Return to other nonland capital 4.50 Net land rent 56.29 Unpaid labor 9.11 Total, economic costs 173.67 Residual returns to management and risk -.89 Harvest-period price (dollars/bu.) 4.60 Yield (bu./planted acre) 37.56

All costs and returns are preliminary as of 08/01/87.

Appendix table 56--Iowa corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	166.71
Total	166.71
Cash expenses:	
Seed	17.64
Fertilizer	44.96
Lime and gypsum	1.02
Chemicals	21.04
Custom operations	5.31
Fuel, lube, and electricity	7.00
Repairs	10.58
Hired labor	1.58
Drying	6.43
Miscellaneous	.15
Total, variable cash expenses	115.71
General farm overhead	13.50
Taxes and insurance	16.99
Interest	39.79
Total, fixed cash expenses	70.28
Total, cash expenses	185.99
Receipts less cash expenses	-19.28
Capital replacement	34.83
Receipts less cash expenses and replacement	-54.11
Economic (full ownership) costs:	
Variable cash expenses	115.71
General farm overhead	13.50
Taxes and insurance	16.99
Capital replacement	34.83
Allocated returns to owned inputs:	54.05
Return to operating capital	2.79
Return to other nonland capital	6.71
Net land rent	43.75
Unpaid labor	12.76
Total, economic costs	247.04
Residual returns to management and risk	-80.33
Harvest-period price (dollars/bu.)	1.24
Yield (bu./planted acre)	134.44
All costs and returns are preliminary as of 0	8/01/87.

ω 5

Appendix table 57--Iowa oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	14.36
Secondary crop	24.00
Total	38.36

Cash expenses:	
Seed	6.87
Fertilizer	7.85
Lime and gypsum	1.02
Chemicals	.16
Custom operations	2.34
Fuel, lube, and electricity	3.95
Repairs	4.37
Hired labor	.99
Miscellaneous	.60
Technical services	.07
Total, variable cash expenses	28.22
General farm overhead	4.38
Taxes and insurance	14.99
Interest	12.90
Total, fixed cash expenses	32.27
,	
Total, cash expenses	60.49
Receipts less cash expenses	-22.13
Capital replacement	13.24
Receipts less cash expenses and replacement	-35.37
Economic (full ownership) costs:	
Variable cash expenses	28.22
General farm overhead	4.38
Taxes and insurance	14.99
Capital replacement	13.24
Allocated returns to owned inputs:	
Return to operating capital	.45
Return to other nonland capital	2.85
Net land rent	17.75
Unpaid labor	10.05
Total, economic costs	91.92
Residual returns to management and risk	-53.56
Harvest-period price (dollars/bu.)	.95
Yield (bu./planted acre)	15.12

All costs and returns are preliminary as of 08/01/87.

Appendix table 58--Iowa soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	182.37
Total	182.37
=======================================	
Cash expenses:	
Seed	10.03
Fertilizer	2.01
Lime and gypsum	.76
Chemicals	17.98
Custom operations	4.24
Fuel, lube, and electricity	5.31
Repairs	6.17
Hired labor	1.57
Miscellaneous	.12
Total, variable cash expenses	48.19
General farm overhead	13.20
Taxes and insurance	16.49
Interest	38.90
Total, fixed cash expenses	68.59
Total, cash expenses	116.78
Receipts less cash expenses	65.59
Capital replacement	28.35
Receipts less cash expenses and replacement	37.24
Economic (full ownership) costs:	
Variable cash expenses	48.19
General farm overhead	13.20
Taxes and insurance	16.49
Capital replacement	28.35
Allocated returns to owned inputs:	
Return to operating capital	1.13
Return to other nonland capital	4.69
Net land rent	59.50
Unpaid labor	10.48
Total, economic costs	182.03
Residual returns to management and risk	• 34
Harvest-period price (dollars/bu.)	4.42
Yield (bu./planted acre)	41.26

Appendix table 59--Kansas corn (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	145.86
Total	145.86
Cash expenses:	
Seed	14.04
Fertilizer	32.05
Lime and gypsum	1.00
Chemicals	19.99
Custom operations	4.88
Fuel, lube, and electricity	4.21
Repairs	7.86
Hired labor	1.20
Drying	1.12
Technical services	.15
Total, variable cash expenses	86.50
General farm overhead	6.56
Taxes and insurance	8.85
Interest	15.44
Total, fixed cash expenses	30.85
Total, cash expenses	117.35
Receipts less cash expenses	28.51
Capital replacement	22.10
Receipts less cash expenses and replacement	6.41
Economic (full ownership) costs:	
Variable cash expenses	86.50
General farm overhead	6.56
Taxes and insurance	8.85
Capital replacement	22.10
Allocated returns to owned inputs:	22110
Return to operating capital	2.23
Return to other nonland capital	4.52
Net land rent	36.67
Unpaid labor	9.68
Total, economic costs	177.11
Residual returns to management and risk	-31.25
	1 / 0
Harvest-period price (dollars/bu.)	1.49
Yield (bu./planted acre)	97.89

Appendix table 60--Kansas corn (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	221.70
Total	221.70
Cash expenses:	
Seed	18.51
Fertilizer	41.53
Chemicals	33.10
Custom operations	9.03
Fuel, lube, and electricity	68.89
Repairs	26.22
Hired labor	2.89
Drying	3.67
Miscellaneous	.04
Technical services	1.99
Total, variable cash expenses	205.87
rotary variable cabin expenses	203107
General farm overhead	22.97
Taxes and insurance	14.81
Interest	54.05
Total, fixed cash expenses	91.83
•	
Total, cash expenses	297.70
Receipts less cash expenses	-76.00
Capital replacement	58.27
Receipts less cash expenses and replacement	-134.27

Economic (full ownership) costs:	
Variable cash expenses	205.87
General farm overhead	22.97
Taxes and insurance	14.81
Capital replacement	58.27
Allocated returns to owned inputs:	4
Return to operating capital	4.82
Return to other nonland capital	11.70
Net land rent	27.26
Unpaid labor	23.37
Total, economic costs	369.07
Residual returns to management and risk	-147.37
Harvest-period price (dollars/bu.)	1.49
Yield (bu./planted acre)	148.79

Appendix table 61--Kansas sorghum (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	81.52
Total	81.52
Cash expenses:	
Seed	2.86
Fertilizer	13.94
Chemicals	10.13
Custom operations	2.36
Fuel, lube, and electricity	4.28
Repairs	4.20 8.61
Hired labor	1.47
Drying	.25
Miscellaneous	.10
Technical services	.15
Total, variable cash expenses	44.15
	44015
General farm overhead	5.27
Taxes and insurance	9.53
Interest	12.41
Total, fixed cash expenses	27.21
Total, cash expenses	71.36
Receipts less cash expenses	10.16
Capital replacement	25.44
Receipts less cash expenses and replacement	-15.28
Economic (full ownership) costs: Variable cash expenses	44 15
General farm overhead	44.15 5.27
Taxes and insurance	9.53
Capital replacement	25.44
Allocated returns to owned inputs:	23.44
Return to operating capital	1.10
Return to other nonland capital	5.09
Net land rent	20.14
Unpaid labor	20.14 9.01
Total, economic costs	119.73
Residual returns to management and risk	-38.21
Harvest-period price (dollars/bu.)	1.29
Yield (bu./planted acre)	63.19
	UJ•17
All costs and returns are preliminary as of 0	8/01/87.

Appendix table 62--Kansas sorghum (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	136.46
Total	136.46
Cash expenses:	
Seed	4.01
Fertilizer	27.13
Chemicals	15.27
Custom operations	4.89
Fuel, lube, and electricity	48.24
Repairs	22.19
Hired labor	2.93
Drying	.33
Miscellaneous	.43
Technical services	1.21
Total, variable cash expenses	126.64
iotai, variabie cabii expenses	120.04
General farm overhead	12.39
Taxes and insurance	13.61
Interest	29.15
Total, fixed cash expenses	55.15
,,,	00010
Total, cash expenses	181.79
Receipts less cash expenses	-45.33
Capital replacement	56.19
Receipts less cash expenses and replacement	-101.52
Economic (full ownership) costs:	
Variable cash expenses	126.64
General farm overhead	12.39
Taxes and insurance	13.61
Capital replacement	56.19
Allocated returns to owned inputs:	
Return to operating capital	2.57
Return to other nonland capital	10.22
Net land rent	1.69
Unpaid labor	18.03
Total, economic costs	241.33
· · · · · · · · · · · · · · · · · · ·	
Residual returns to management and risk	-104.87
arvest-period price (dollars/bu.)	1.29
ield (bu./planted acre)	105.78
Tore (pass braneca acre)	T07.10

Appendix table 63--Kansas oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	33.17
Secondary crop	6.49
Total	39.66
Cash expenses:	- 14
Seed	5.46
Fertilizer	10.53
Chemicals	.17
Custom operations	1.24
Fuel, lube, and electricity	2.98
Repairs	5.30
Hired labor	.81
Miscellaneous	.48
Total, variable cash expenses	26.97
General farm overhead	5.13
Taxes and insurance	6.51
Interest	12.06
Total, fixed cash expenses	23.70
Total, cash expenses	50.68
Receipts less cash expenses	-11.02
Capital replacement	12.65
Receipts less cash expenses and replacement	-23.67
Economic (full ownership) costs: Variable cash expenses	26.97
General farm overhead	5.13
Taxes and insurance	6.51
Capital replacement	12.65
Allocated returns to owned inputs:	12.00
Return to operating capital	.45
Return to other nonland capital	2.58
Net land rent	8.80
Unpaid labor	8.20
Total, economic costs	71.29
Residual returns to management and risk	-31.63
Harvest-period price (dollars/bu.)	.86
lield (bu./planted acre)	38.57

All costs and returns are preliminary as of 08/01/87.

Appendix table 64--Kansas hard red winter wheat (after crop) production costs per planted acre

Item Cash receipts (excl. direct Gov't. payments) Primary crop Secondary crop Total Cash expenses: Seed Fertilizer	1986 : : : : : : : : : : : : : : : : : : :
Primary crop Secondary crop Total Cash expenses: Seed	52.67 2.36
Primary crop Secondary crop Total Cash expenses: Seed	52.67 2.36
Secondary crop Total Cash expenses: Seed	2.36
Total Cash expenses: Seed	
Cash expenses: Seed	55.03 ======
Cash expenses: Seed	
Seed	
	5.43
Fertilizer	17.41
The second second second	
Lime and gypsum	1.81
Chemicals	1.55
Custom operations	4.20
Fuel, lube, and electricity	3.62
Repairs	6.85
Hired labor	.71
Miscellaneous	.26
Technical services	.09
Total, variable cash expenses	41.93
General farm overhead	7.76
Taxes and insurance	7.42
Interest	18.27
Total, fixed cash expenses	33.45
Total, cash expenses	75.38
Receipts less cash expenses	-20.35
Capital replacement	19.34
Receipts less cash expenses and replacement	-39.69
Economic (full ownership) costs:	41.93
Variable cash expenses	7.76
General farm overhead	7.42
Taxes and insurance	
Capital replacement	19.34
Allocated returns to owned inputs:	1 51
Return to operating capital	1.51
Return to other nonland capital	3.66
Net land rent	11.42 8.17
Unpaid labor	
Total, economic costs	101.21
Residual returns to management and risk	-46.18
Harvest-period price (dollars/bu.)	2.14
Yield (bu./planted acre)	24.61

Appendix table 65--Kansas hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	63.41
Secondary crop	•60
Total	64.01
Cash expenses:	**=======
Seed	3.58
Fertilizer	5.84
Chemicals	.60
Custom operations	7.49
Fuel, lube, and electricity	4.05
Repairs	6.56
Hired labor	.82
Total, variable cash expenses	28.94
General farm overhead	8.56
Taxes and insurance	9.54
Interest	20.15
Total, fixed cash expenses	38.25
Total, cash expenses	67.19
Receipts less cash expenses	-3.18
Capital replacement	19.72
Receipts less cash expenses and replacement	-22.90
Economic (full ownership) costs:	
Variable cash expenses	28.94
General farm overhead	8.56
Taxes and insurance	9.54
Capital replacement	19.72
Allocated returns to owned inputs:	
Return to operating capital	.97
Return to other nonland capital	3.38
Net land rent	15.26
Unpaid labor	9.47
Total, economic costs	95.84
Residual returns to management and risk	-31.83
larvest-period price (dollars/bu.)	2.14
ield (bu./planted acre)	29.63

All costs and returns are preliminary as of 08/01/87.

Appendix table 66--Kansas hard red winter wheat (irrigated) production costs per planted acre

Item	1986
Cash mand in () a sub-	Dollars
Cash receipts (excl. direct Gov't. payments	
Primary crop	98.44
Secondary crop	2.62
Total	101.06
Cash expenses:	
Seed	4.66
Fertilizer	16.55
Chemicals	.47
Custom operations	9.51
Fuel, lube, and electricity	35.54
Repairs	14.05
Hired labor	1.11
Miscellaneous	.88
Technical services	.00
Total, variable cash expenses	83.48
	03.40
General farm overhead	11.10
Taxes and insurance	9.60
Interest	26.13
Total, fixed cash expenses	46.83
Total, cash expenses	130.30
Receipts less cash expenses	-29.24
Capital replacement	31.62
Receipts less cash expenses and replacement	-60.86
Economic (full ownership) costs: Variable cash expenses	00 / 0
General farm overhead	83.48
Taxes and insurance	11.10
Capital replacement	9.60
Allocated returns to owned inputs:	31.62
Return to operating capital	
Return to other nonland capital	2.16
Net land rent	5.58
Unpaid labor	12.81
	12.80
Total, economic costs	169.14
Residual returns to management and risk	-68.08
Harvest-period price (dollars/bu.)	2.14
Yield (bu./planted acre)	46.00

Appendix table 67--Kansas soybeans production costs per planted acre

Appendix table 68--Kentucky corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	142.40
Total	142.40
Cash expenses: Seed	7.14
Fertilizer	1.95
Lime and gypsum	.20
Chemicals	13.26
Custom operations	2.16
Fuel, lube, and electricity	3.68
Repairs	6.23
Hired labor	1.18
Total, variable cash expenses	35.80
General farm overhead	7.15
Taxes and insurance	7.23
Interest	16.82
Total, fixed cash expenses	31.19
Total, cash expenses	67.00
Receipts less cash expenses	75.40
Capital replacement	17.01
Receipts less cash expenses and replacement	58.39
Economic (full ownership) costs:	05 00
Variable cash expenses	35.80
General farm overhead	7.15
Taxes and insurance	7.23
Capital replacement	17.01
Allocated returns to owned inputs: Return to operating capital	.82
Return to other nonland capital	3.55
Net land rent	43.30
Unpaid labor	7.91
Total, economic costs	122.77
Locar, conomic costs	146011
Residual returns to management and risk	19.63
Harvest-period price (dollars/bu.)	4,45
Yield (bu./planted acre)	32.00
All costs and returns are preliminary as of 0	8/01/87

All costs and returns are preliminary as of 08/01/87.

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	175.26
Total	175.26
Cash expenses:	
Seed	15.87
Fertilizer	57.37
Lime and gypsum	4.51
Chemicals	12.15
Custom operations	5.24
Fuel, lube, and electricity	6.79
Repairs	10.26
Hired labor	2.28
Drying	4.83
Technical services	.19
Total, variable cash expenses	119.49
General farm overhead	9.26
Taxes and insurance	7.39
Interest	14.12
Total, fixed cash expenses	30.78
Total, cash expenses	150.26
Receipts less cash expenses	25.00
Capital replacement	26.43
Receipts less cash expenses and replacement	-1.43
Economic (full ownership) costs:	
Variable cash expenses	119.49
General farm overhead	9.26
Taxes and insurance	7.39
Capital replacement	26.43
Allocated returns to owned inputs:	
Return to operating capital	2.58
Return to other nonland capital	4.84
Net land rent	40.12
Unpaid labor	18.42
Total, economic costs	228.53
Residual returns to management and risk	-53.27
Harvest-period price (dollars/bu.)	1.93
Yield (bu./planted acre)	90.81

All costs and returns are preliminary as of 08/01/87.

Appendix table 69-Kentucky soft red winter wheat production costs per planted acre

Item	1986
Coch monitor (Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	50 (2)
Secondary crop	50.63 5.91
Total	56.54
	 =========
Cash expenses:	
Seed	10.22
Fertilizer	33.97
Lime and gypsum	2.25
Chemicals	•78
Custom operations	6.31
Fuel, lube, and electricity	3.83
Repairs Nord 1-1-	5.25
Hired labor	.80
Miscellaneous	.31
Technical services	.31
Total, variable cash expenses	64.02
General farm overhead	5.36
Taxes and insurance	4.66
Interest	8.16
Total, fixed cash expenses	18.18
Total, cash expenses	82.21
Receipts less cash expenses	-25.67
Capital replacement	19.11
Receipts less cash expenses and replacement	-44.78
Economic (full ownership) costs:	
Variable cash expenses	64.02
General farm overhead	5.36
Taxes and insurance	4.66
Capital replacement	19.11
Allocated returns to owned inputs:	
Return to operating capital	2.17
Return to other nonland capital	3.12
Net land rent	14.72
Unpaid labor	9.15
Total, economic costs	122.32
Residual returns to management and risk	-65.78
Harvest-period price (dollars/bu.)	2.50
Yield (bu./planted acre)	20.25

Appendix table 70--Kentucky soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop Total	152.57
10021	152.57
Cash expenses:	
Seed	8.41
Fertilizer	16.12
Lime and gypsum	2.41
Chemicals	26.03
Custom operations	2.08
Fuel, lube, and electricity	4.40
Repairs	6.62
Hired labor	1.90
Miscellaneous	.27
Technical services	.05
Total, variable cash expenses	68.29
General farm overhead	7.20
Taxes and insurance	5.35
Interest	10.96
Total, fixed cash expenses	23.51
Total, cash expenses	91.80
Receipts less cash expenses	60.77
Capital replacement	22.96
Receipts less cash expenses and replacement	37.81
Economic (full ownership) costs:	
Variable cash expenses	68.29
General farm overhead	7.20
Taxes and insurance	5.35
Capital replacement	22.96
Allocated returns to owned inputs:	22.50
Return to operating capital	1.62
Return to other nonland capital	3.52
Net land rent	41.29
Unpaid labor	12.73
Total, economic costs	162.95
Residual returns to management and risk	-10.38
arvest-period price (dollars/bu.)	4.89
ield (bu./planted acre)	31.20

All costs and returns are preliminary as of 08/01/87.

Appendix table 71-Louisiana soft red winter wheat production costs per planted acre

	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	84.23
Total	84.23
Cash expenses:	
Seed	11.97
Fertilizer	23.85
Chemicals	23.85
	2.79
Custom operations	2.94
Fuel, lube, and electricity	
Repairs	5.00
Hired labor	.61
Miscellaneous	1.63
Technical services	.09
Total, variable cash expenses	54.94
General farm overhead	5.72
Taxes and insurance	4.17
Interest	9.31
Total, fixed cash expenses	19.20
Total, cash expenses	74.14
Receipts less cash expenses	10.09
Capital replacement	16.21
Receipts less cash expenses and replacement	-6.12
Economic (full ownership) costs:	
Variable cash expenses	54.94
General farm overhead	5.72
Taxes and insurance	4.17
Capital replacement	16.21
Allocated returns to owned inputs:	
Return to operating capital	1.69
Return to other nonland capital	2.59
Net land rent	20.34
Unpaid labor	6.98
Total, economic costs	112.65
Residual returns to management and risk	-28.42
Harvest-period price (dollars/bu.)	2.75
Yield (bu./planted acre)	30.63
	0/01/07

All costs and returns are preliminary as of 08/01/87.

`

Appendix table 72--Louisiana (Southwest) rice production costs per planted acre

	а.
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	175.81
Total	175.81
Cash expenses:	. ** .
Seed	26.52
Fertilizer	34.26
Chemicals	7.04
Custom operations	37.11
Fuel, lube, and electricity	9.28
Repairs	22.84
Hired labor	15.23
Purchased irrigation water	48.61
	39.92
Drying Technical services	.92
	.92 241.73
Total, variable cash expenses	241.75
General farm overhead	15.93
Taxes and insurance	9.09
Interest	25.93
Total, fixed cash expenses	50.95
,,	
Total, cash expenses	292.68
Receipts less cash expenses	-116.87
Capital replacement	30.82
Receipts less cash expenses and replacement	-147.69
Economic (full ownership) costs:	
Variable cash expenses	241.73
General farm overhead	15.93
Taxes and insurance	9.09
Capital replacement	30.82
Allocated returns to owned inputs:	00002
Return to operating capital	3.59
Return to other nonland capital	6.65
Net land rent	33.01
Unpaid labor	25.93
Total, economic costs	366.75
Residual returns to management and risk	-190.94
Harvest-period price (dollars/cwt.)	3.95
Yield (cwt./planted acre)	44.51
All costs and potimize and proliminary of of	

Appendix table 73--Louisiana soybeans production costs per planted acre

Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 91.34 Total 91.34 Cash expenses: Seed 14.41 Fertilizer 5.15 Chemicals 31.14 Custom operations 2.69 Fuel, lube, and electricity 4.05 Repairs 6.62 Hired labor 1.33 Miscellaneous .63 Technical services .12 Total, variable cash expenses 66.14 General farm overhead 6.92 Taxes and insurance 5.87 Interest 11.25 Total, fixed cash expenses 24.04 Total, cash expenses 90.18 Receipts less cash expenses 1.16 Capital replacement 25.47 Receipts less cash expenses and replacement -24.31Economic (full ownership) costs: Variable cash expenses 66.14 General farm overhead 6.92 Taxes and insurance 5.87 Capital replacement 25.47 Allocated returns to owned inputs: Return to operating capital 1.61 Return to other nonland capital 3.93 Net land rent 21.05 Unpaid labor 8.93 Total, economic costs 139.91 Residual returns to management and risk -48.57 Harvest-period price (dollars/bu.) 4.66 Yield (bu./planted acre) 19.60 All costs and returns are preliminary as of 08/01/87.

Appendix table 74--Louisiana cotton production costs per planted acre Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 246.49 Secondary crop 28.82 Total 275.31 Cash expenses: Seed 8.59 Fertilizer 24.36 Lime and gypsum .48 Chemicals 86.91 Custom operations 11.73 Fuel, lube, and electricity 8.43 Repairs 20.97 Hired labor 7.27 Ginning 41.32 Miscellaneous 3.68 Technical services 3.27 Total, variable cash expenses 217.01 General farm overhead 20.65 Taxes and insurance 9.89 Interest 33.59 Total, fixed cash expenses 64.12 Total, cash expenses 281.13 Receipts less cash expenses -5.82 Capital replacement 49.12 Receipts less cash expenses and replacement -54.94 Economic (full ownership) costs: Variable cash expenses 217.01 General farm overhead 20.65 Taxes and insurance 9.89 Capital replacement 49.12 Allocated returns to owned inputs: Return to operating capital 3.41 Return to other nonland capital 8.49 Net land rent 46.26 Unpaid labor 14.12 Total, economic costs 368.94 Residual returns to management and risk -93.63Harvest-period price (dollars/1b.) .440 Yield (lbs./planted acre) 562.76

All costs and returns are preliminary as of 08/01/87.

int costs and returns are preliminary as of 08/01/8/.

Appendix table 75--Maryland corn production costs per planted acre

Appendix table 76--Michigan corn production costs per planted acre

DollarsDollarsDollarsPrimary crop130.28Total130.28Total130.28Cash expenses:Seed16.12Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement-78.52Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement-25.57Alloca	 Item	1986
Cash receipts (excl. direct Gov't. payments):Primary crop130.28Total130.28Total130.28Cash expenses:16.12Seed16.12Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses125.57Receipts less cash expenses123.17General farm overhead22.23Taxes and insurance13.63Interest.52.95Capital replacement.55.57Receipts less cash expenses.13.17General farm overhead22.23Taxes and insurance13.63Capital replacement.5.57Receipts less cash expenses.13.17General farm overhead22.23Taxes and insurance13.63Capital replacement.5.57Return to operating capital.44Return to operating capital.440Net land rent.4407Unpaid labor.5.98Total, economic costs.242.57Residual returns to management and risk<		Dollars
Primary crop130.28Total130.28Total130.28Total130.28Total130.28Seed16.12Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses13.17Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Yariable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement-78.52Economic (full ownership) costs:Yariable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98<	Cash receipts (excl. direct Gov't. payments)	
Total130.28Cash expenses:Seed16.12Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses13.17General farm overhead22.23Taxes and insurance1.63Interest34.20Total, cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:13.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie) <t< td=""><td></td><td></td></t<>		
Cash expenses:16.12Seed16.12Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses125.57Receipts less cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Teconomic (full ownership) costs:13.17Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38 <td></td> <td>130.28</td>		130.28
Seed16.12Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest25.57Receipts less cash expenses-78.52Teconomic (full ownership) costs:13.63Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acre)72.38		
Fertilizer37.61Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52===================================	Cash expenses:	
Lime and gypsum8.21Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:.44Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acre)72.38	Seed	16.12
Chemicals19.41Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:25.57Allocated returns to owned inputs:1.69Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29	Fertilizer	
Custom operations9.56Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses113.17General farm overhead22.23Taxes and insurance.63Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:.44Return to operating capital.440Return to other nonland capital5.49Net land rent.4007Unpaid labor.15.98Total, economic costs.242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie).72.38		
Fuel, lube, and electricity6.39Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses113.17General farm overhead22.23Total, cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		
Repairs10.16Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses.113.17General farm overhead22.23Taxes and insurance13.63Interest.34.20Total, fixed cash expenses.06Total, cash expenses.13.17General farm overhead.22.23Taxes and insurance.13.63Capital replacement.25.57Allocated returns to owned inputs:.14.07Unpaid labor.15.98Total, economic costs.244Return to other nonland capital.44.07Unpaid labor.15.98Total, economic costs.242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.).1.60Yield (bu./planted acie).72.38		
Hired labor1.97Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses.113.17General farm overhead22.23Taxes and insurance13.63Interest.44.20Total, fixed cash expenses.066Total, cash expenses.13.17General farm overhead.22.23Taxes and insurance.13.63Capital replacement.25.57Allocated returns to owned inputs:.2.44Return to other nonland capital.4407Unpaid labor.15.98Total, economic costs.242.57Residual returns to management and risk.112.29Harvest-period price (dollars/bu.).1.80Yield (bu./planted acie).72.38		
Drying3.19Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest.34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement.25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:.44Return to operating capital.44Return to other nonland capital.49Net land rent.44.07Unpaid labor.5.98Total, economic costs.242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie).2.38		
Miscellaneous.48Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Total farm overhead22.23Taxes and insurance113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:25.57Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		
Technical services.06Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:25.57Return to operating capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		
Total, variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		
General farm overhead22.23Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		
Taxes and insurance13.63Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Total, variable cash expenses	113.17
Interest34.20Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Teceipts less cash expenses and replacement-78.52Teceipts less cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	General farm overhead	22.23
Total, fixed cash expenses70.06Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Tecenomic (full ownership) costs:-78.52Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Taxes and insurance	13.63
Total, cash expenses183.23Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acte)72.38	Interest	34.20
Receipts less cash expenses-52.95Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Total, fixed cash expenses	70.06
Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Total, cash expenses	183.23
Capital replacement25.57Receipts less cash expenses and replacement-78.52Economic (full ownership) costs:Variable cash expensesVariable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Harvest-period price (dollars/bu.)1.80Yield (bu./planted acte)72.38	Receipts less cash expenses	-52.95
Economic (full ownership) costs: Variable cash expenses 113.17 General farm overhead 22.23 Taxes and insurance 13.63 Capital replacement 25.57 Allocated returns to owned inputs: Return to operating capital 2.44 Return to other nonland capital 5.49 Net land rent 44.07 Unpaid labor 15.98 Total, economic costs 242.57 Residual returns to management and risk -112.29 Harvest-period price (dollars/bu.) 1.80 Yield (bu./planted acie) 72.38	Capital replacement	25.57
Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Receipts less cash expenses and replacement	
Variable cash expenses113.17General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs:2.44Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Economic (full ownership) costs:	
General farm overhead22.23Taxes and insurance13.63Capital replacement25.57Allocated returns to owned inputs: Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		113.17
Capital replacement25.57Allocated returns to owned inputs: Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	•	22.23
Allocated returns to owned inputs: Return to operating capital 2.44 Return to other nonland capital 5.49 Net land rent 44.07 Unpaid labor 15.98 Total, economic costs 242.57 Residual returns to management and risk -112.29 Harvest-period price (dollars/bu.) 1.80 Yield (bu./planted acie) 72.38	Taxes and insurance	13.63
Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		25.57
Return to operating capital2.44Return to other nonland capital5.49Net land rent44.07Unpaid labor15.98Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Allocated returns to owned inputs:	
Net land rent 44.07 Unpaid labor 15.98 Total, economic costs 242.57 Residual returns to management and risk -112.29 Harvest-period price (dollars/bu.) 1.80 Yield (bu./planted acie) 72.38		2.44
Unpaid labor 15.98 Total, economic costs 242.57 Residual returns to management and risk -112.29 Harvest-period price (dollars/bu.) 1.80 Yield (bu./planted acie) 72.38	Return to other nonland capital	5.49
Total, economic costs242.57Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Net land rent	
Residual returns to management and risk-112.29Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38		
Harvest-period price (dollars/bu.) 1.80 Yield (bu./planted acie) 72.38	Total, economic costs	242.57
Harvest-period price (dollars/bu.)1.80Yield (bu./planted acie)72.38	Residual returns to management and risk	-112.29
Yield (bu./planted acie) 72.38		1.80
	Yield (bu./planted acie)	

All costs and returns are preliminary as of 08/01/87.

1986
Dollars
:
150.41
150.41
16.15
48.91
.63
18.13
8.29
5.40
8.19
1.23
4.14
.46
.14
111.67
18.37
31.04
59.20
108.61
220.28
-69.87
31.47
-101.34
111.67
18.37
31.04
31.47
2.78
6.15
16.38
9.95
227.81
-77.40
1.45

Appendix table 77--Michigan oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	42.79
Secondary crop	7.74
Total	50.53
Cash expenses:	
Seed	5.51
Fertilizer	21.54
Lime and gypsum	2.03
Chemicals	1.25
Custom operations	4.67
Fuel, lube, and electricity	4.93
Repairs	7.05
Hired labor	1.28
Miscellaneous	.63
Technical services	.21
Total, variable cash expenses	49.10
General farm overhead	5.97
Taxes and insurance	28.82
Interest	
Total, fixed cash expenses	18.52
iotai, iiked cash expenses	53.31
Total, cash expenses	102.41
Receipts less cash expenses	-51.88
Capital replacement	22.09
Receipts less cash expenses and replacement	-73.97
Economic (full ownership) costs:	
Variable cash expenses	49.10
General farm overhead	5.74
Taxes and insurance	28.82
Capital replacement	22.09
Allocated returns to owned inputs:	22105
Return to operating capital	.80
Return to other nonland capital	4.58
Net land rent	1.95
Unpaid labor	12.99
Total, economic costs	12.99
Residual returns to management and risk	-75.77
in worth port of price (dollars (here)	
larvest-period price (dollars/bu.) Zield (bu./planted acre)	.83
	51.55

Appendix table 78--Michigan soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	105.00
Secondary crop	13.17
Total	118.17
Cash expenses:	
Seed	11.74
Fertilizer	33.53
Lime and gypsum	1.78
Chemicals	1.22
Custom operations	5.26
Fuel, lube, and electricity	5.11
Repairs	7.53
Hired labor	.90
Miscellaneous	.44
Technical services	.44
Total, variable cash expenses	67.73
local, vallable cash expenses	07.73
General farm overhead	10.01
Taxes and insurance	30.99
Interest	32.28
Total, fixed cash expenses	73.29
Total, cash expenses	141.01
Receipts less cash expenses	-22.84
Capital replacement	25.05
Receipts less cash expenses and replacement	-47.89
Economic (full ownership) costs: Variable cash expenses	67 70
General farm overhead	67.73
Taxes and insurance	10.01
Capital replacement	30.99
Allocated returns to owned inputs:	25.05
Poturn to operating conital	0 57
Return to operating capital Return to other nonland capital	2.51
Net land rent	5.06
Unpaid labor	8.47
	10.40
Total, economic costs	160.23
Residual returns to management and risk	-42.06
larvest-period price (dollars/bu.)	2.34
Nield (bu./planted acre)	44.87

All costs and returns are preliminary as of 08/01/87.

Appendix table 79--Michigan soybeans production costs per planted acre

Item	1986
Cash receipts (excl. direct Gov't. payments):	Dollars
Primary crop	138.32
Total	138.32
Cash expenses:	
Seed	8.83
Fertilizer	19.96
Lime and gypsum	.63
Chemicals	19.24
Custom operations	4.02
Fuel, lube, and electricity	4.71
Repairs	6.29
Hired labor	1.29
Total, variable cash expenses	64.97
General farm overhead	15.49
Taxes and insurance	30.54
Interest	49.93
Total, fixed cash expenses	95.96
Total, cash expenses	160.93
Receipts less cash expenses	-22.61
Capital replacement	24.50
Receipts less cash expenses and replacement	-47.11

Economic (full ownership) costs:	
Variable cash expenses	64.97
General farm overhead	15.49
Taxes and insurance	30.54
Capital replacement	24.50
Allocated returns to owned inputs: Return to operating capital	1.49
Return to other nonland capital	4.56
Net land rent	21.77
Unpaid labor	8.61
Total, economic costs	171.93
Locar, contourt costs	±1±0/J
Residual returns to management and risk	-33.61
Harvest-period price (dollars/bu.)	4.55
Yield (bu./planted acre)	30.40

All costs and returns are preliminary as of 08/01/87.

Appendix table 80--Minnesota corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop Total	153.41 153.41
	1))•41
Cash expenses:	
Seed	17.44
Fertilizer	37.32
Lime and gypsum	.63
Chemicals	20.41
Custom operations	5.18
Fuel, lube, and electricity	4.95
Repairs	8.42
Hired labor	1.23
Drying	8.02
Miscellaneous	.14
Technical services	.30
Total, variable cash expenses	104.04
General farm overhead	15.82
Taxes and insurance	13.26
Interest	51.02
Total, fixed cash expenses	80.11
Total, cash expenses	184.15
Receipts less cash expenses	-30.74
Capital replacement	33.58
Receipts less cash expenses and replacement	-64.32
Economic (full ownership) costs:	
Variable cash expenses	104.04
General farm overhead	15.82
Taxes and insurance	13.26
Capital replacement	33.58
Allocated returns to owned inputs:	
Return to operating capital	2.56
Return to other nonland capital	6.40
Net land rent	46.11
Unpaid labor	9.94
Total, economic costs	231.72
Residual returns to management and risk	-78.31
Harvest-period price (dollars/bu.)	1.29
Yield (bu./planted acre)	118.92
All costs and returns are preliminary as of (08/01/87.

Appendix table 81---Minnesota barley production costs per planted acre

Cash receipts (excl. direct Gov't. payments):50.87Primary crop4.51Total55.38Cash expenses:4.98Seed4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses-30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Interest27.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to other nonland capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44	Item	1986
Primary crop50.87Secondary crop4.51Total55.38Cash expenses:8Seed4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses.30.61Capital replacement.7.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Interest27.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44		Dollars
Secondary crop4.51Total55.38Cash expenses:4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses-30.61Capital replacement7.20Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Interest27.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44	Cash receipts (excl. direct Gov't. payments)	
Total55.38Cash expenses:Seed4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses-30.61Capital replacement7.20Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:-30.61Variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44		
Cash expenses:4.98Seed4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses-30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Capital replacement27.07Receipts less cash expenses-30.61Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44		
Cash expenses:4.98Seed4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses39.53Total, cash expenses-30.61Capital replacement7.20Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:Yariable cash expensesVariable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44		55.38
Seed4.98Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses39.53Total, cash expenses-30.61Capital replacement7.20Faxes and insurance9.09Capital replacement7.20Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Tarvest-period price (dollars/bu,)1.11		
Fertilizer18.78Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Repairs7.20Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement7.20Faxes and insurance9.09Capital replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Tervest-period price (dollars/bu.)1.11		4 98
Chemicals8.72Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement-57.68Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Marvest-period price (dollars/bu.)1.11	Fertilizer	
Custom operations1.24Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses-30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement.27.07Receipts less cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement.57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Marvest-period price (dollars/bu.)1.11	Chemicals	
Fuel, lube, and electricity3.90Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement-57.68Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Tarvest-period price (dollars/bu,)1.11	Custom operations	
Repairs7.20Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Arvest-period price (dollars/bu.)1.11		
Hired labor1.12Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Arvest-period price (dollars/bu.)1.11	Repairs	
Miscellaneous.27Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses.30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement57.68Economic (full ownership) costs:46.46Variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Tarvest-period price (dollars/bu.)1.11		
Technical services.25Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses39.53Total, cash expenses-30.61Capital replacement27.07Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46Variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Tarvest-period price (dollars/bu.)1.11		
Total, variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46Variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44Tarvest-period price (dollars/bu.)1.11	Technical services	
General farm overhead7.20Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses39.53Total, cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44		
Taxes and insurance9.09Interest23.23Total, fixed cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	•	
Interest23.23Total, fixed cash expenses39.53Total, cash expenses39.53Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11		7.20
Total, fixed cash expenses39.53Total, cash expenses39.53Total, cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11		9.09
Total, cash expenses85.99Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11		23.23
Receipts less cash expenses-30.61Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	Total, fixed cash expenses	39.53
Capital replacement27.07Receipts less cash expenses and replacement-57.68Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	Total, cash expenses	85.99
Receipts less cash expenses and replacement -57.68 Economic (full ownership) costs: Variable cash expenses 46.46 General farm overhead 7.20 Taxes and insurance 9.09 Capital replacement 27.07 Allocated returns to owned inputs: .66 Return to operating capital .66 Net land rent 21.64 Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 arvest-period price (dollars/bu.) 1.11	Receipts less cash expenses	-30.61
Economic (full ownership) costs: Variable cash expenses 46.46 General farm overhead 7.20 Taxes and insurance 9.09 Capital replacement 27.07 Allocated returns to owned inputs: Return to operating capital .66 Return to other nonland capital 5.19 Net land rent 21.64 Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 Harvest-period price (dollars/bu.) 1.11	Capital replacement	27.07
Economic (full ownership) costs:Variable cash expensesVariable cash expensesGeneral farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:Return to operating capital.66Return to other nonland capital5.19Net land rentUnpaid laborTotal, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	Receipts less cash expenses and replacement	-57.68
Variable cash expenses46.46General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11		
General farm overhead7.20Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	Variable cash expenses	46.46
Taxes and insurance9.09Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	General farm overhead	
Capital replacement27.07Allocated returns to owned inputs:.66Return to operating capital.66Return to other nonland capital5.19Net land rent21.64Unpaid labor7.51Total, economic costs124.82Residual returns to management and risk-69.44arvest-period price (dollars/bu.)1.11	Taxes and insurance	
Allocated returns to owned inputs: Return to operating capital .66 Return to other nonland capital 5.19 Net land rent 21.64 Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 Harvest-period price (dollars/bu.) 1.11	Capital replacement	
Return to operating capital .66 Return to other nonland capital 5.19 Net land rent 21.64 Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 arvest-period price (dollars/bu.) 1.11	Allocated returns to owned inputs:	_,,,,,,
Return to other nonland capital 5.19 Net land rent 21.64 Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 arvest-period price (dollars/bu.) 1.11	Return to operating capital	.66
Net land rent 21.64 Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 arvest-period price (dollars/bu.) 1.11	Return to other nonland capital	
Unpaid labor 7.51 Total, economic costs 124.82 Residual returns to management and risk -69.44 arvest-period price (dollars/bu.) 1.11	Net land rent	
Total, economic costs 124.82 Residual returns to management and risk -69.44 arvest-period price (dollars/bu.) 1.11		
arvest-period price (dollars/bu.) 1.11	Total, economic costs	
arvest-period price (dollars/bu.) 1.11	Residual returns to management and risk	-69.44
(ield (bu./planted acre) 45.83		
	field (bu./planted acre)	45.83

All costs and returns are preliminary as of 08/01/87.

Appendix table 82--Minnesota oats production costs per planted acre

	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):
Primary crop	22.48
Secondary crop	40.70
Total	63.18
Cash expenses:	
Seed	
Fertilizer	5.44
Chemicals	6.75
Custom operations	1.75
Fuel, lube, and electricity	1.79
Repairs	4.41
Hired labor	6.16
Miscellaneous	1.10
Total, variable cash expenses	.50
iotar, variable cash expenses	27.91
General farm overhead	5.45
Taxes and insurance	10.71
Interest	17.59
Total, fixed cash expenses	33.75
Total, cash expenses	61.66
leceipts less cash expenses	1.52
Capital replacement	20.24
eccipts less cash expenses and replacement	-18.72
conomic (full ownership) costs:	
Variable cash expenses	27.91
General farm overhead	5.45
Taxes and insurance	10.71
Capital replacement	20.24
Allocated returns to owned inputs:	20121
Return to operating capital	.61
Return to other nonland capital	4.24
Net land rent	14.38
Unpaid labor	11.18
Total, economic costs	94.72
Residual returns to management and risk	-31.54
arvest-period price (dollars/bu.)	 .83
leld (bu./planted acre)	•05

All costs and returns are preliminary as of 08/01/87.

Appendix table 83--Minnesota hard red spring wheat production costs per planted acre

Item	1986
Cash respirits (avel direct Carlt second)	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	84.85
Secondary crop	2.46
Total	87.31
Cash expenses:	
Seed	8.10
Fertilizer	21.40
Chemicals	8.44
Custom operations	2.37
Fuel, lube, and electricity	3.74
Repairs	6.31
Hired labor	•62
Miscellaneous	•28
Technical services	.35
Total, variable cash expenses	51.60
General farm overhead	8.23
Taxes and insurance	8.72
Interest	26.52
Total, fixed cash expenses	43.46
Total, cash expenses	95.07
Receipts less cash expenses	-7.76
Capital replacement	24.73
Receipts less cash expenses and replacement	-32.49
Economic (full ownership) costs:	
Variable cash expenses	51.60
General farm overhead	8.23
Taxes and insurance	8.72
Capital replacement	24.73
Allocated returns to owned inputs:	
Return to operating capital	.77
Return to other nonland capital	4.46
Net land rent	28.64
Unpaid labor	7.09 134.24
Total, economic costs	134.24
Residual returns to management and risk	-46.93
Harvest-period price (dollars/bu.)	2.38
Yield (bu./planted acre)	35.65
All costs and returns are preliminary as of 08	3/01/87.

Appendix table 84--Minnesota durum wheat production costs per planted acre

	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	95.48
Secondary crop	2.46
Total	97.94
Cash expenses:	
Seed	8.10
Fertilizer	21.40
Chemicals	8.44
Custom operations	2.23
Fuel, lube, and electricity	3.76
Repairs	6.35
Hired labor	.62
Miscellaneous	.02
Technical services	.35
Total, variable cash expenses	51.53
iotar, variabre cash expenses	71.72
General farm overhead	7.48
Taxes and insurance	8.51
Interest	24.09
Total, fixed cash expenses	40.08
Total, cash expenses	91.61
Receipts less cash expenses	6.33
Capital replacement	25.02
Receipts less cash expenses and replacement	-18.69
Economic (full ownership) costs:	
Variable cash expenses	51.53
General farm overhead	7.48
Taxes and insurance	8.51
Capital replacement	25.02
Allocated returns to owned inputs:	23.02
Return to operating capital	.77
Return to other nonland capital	4.51
Net land rent	31.68
Unpaid labor	7.12
Total, economic costs	136.61
Residual returns to management and risk	-38.67
Harvest-period price (dollars/bu.)	2.52
Yield (bu./planted acre)	37.89

Appendix table 85--Minnesota soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	152.68
Total	152.68
Cash expenses:	
Seed	7.98
Fertilizer	3.30
Chemicals	20.26
Custom operations	1.24
Fuel, lube, and electricity	4.14
Repairs	6.38
Hired labor	1.56
Total, variable cash expenses	44.86
General farm overhead	15 50
Taxes and insurance	15.53
Interest	11.75
	50.06
Total, fixed cash expenses	77.33
Total, cash expenses	122.20
Receipts less cash expenses	30.48
Capital replacement	29.34
Receipts less cash expenses and replacement	1.14
Economic (full ownership) costs:	
Variable cash expenses	44.86
General farm overhead	15.53
Taxes and insurance	11.75
Capital replacement	29.34
Allocated returns to owned inputs:	29.34
Return to operating capital	1 11
Return to other nonland capital	1.11 5.04
Net land rent	50.54
Unpaid labor	10.48
Total, economic costs	168.65
	100.00
Residual returns to management and risk	-15.97
Harvest-period price (dollars/bu.)	4.39
Yield (bu./planted acre)	34.78

All costs and returns are preliminary as of 08/01/87.

Appendix table 86--Minnesota sunflower production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	105.49
Total	105.49
Cash expenses:	
Seed	10.11
Fertilizer	19.19
Chemicals	13.56
Custom operations	2.18
Fuel, lube, and electricity	4.31
Repairs	6.69
Hired labor	.08
Drying	3.49
Technical services	.75
Total, variable cash expenses	60.36
General farm overhead	8.62
Taxes and insurance	8.50
Interest	27.79
Total, fixed cash expenses	44.91
Total, cash expenses	105.27
Receipts less cash expenses	.22
Capital replacement	27.05
Receipts less cash expenses and replacement	-26.83
Economic (full ownership) costs:	
Variable cash expenses	60.36
General farm overhead	8.62
Taxes and insurance	8.50
Capital replacement	27.05
Allocated returns to owned inputs:	27.05
Return to operating capital	1.28
Return to other nonland capital	4.74
Net land rent	24.26
Unpaid labor	8.04
Total, economic costs	142.85
Residual returns to management and risk	-37.36
***************************************	7 22
arvest-period price (dollars/cwt.) ield (cwt./planted acre)	7.23 14.59

Appendix table 87--Minnesota flaxseed production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	55.32
Secondary crop Total	19.41 74.73
10ta1	/4./3
Cash expenses:	
Seed	6.37
Fertilizer	8.44
Chemicals	5.57
Custom operations	3.42
Fuel, lube, and electricity	4.48
Repairs	7.00
Hired labor	.10
Miscellaneous	.44
Technical services	.06
Total, variable cash expenses	35.88
General farm overhead	4.86
Taxes and insurance	9.27
Interest	15.66
Total, fixed cash expenses	29.79
Total, cash expenses	65.67
Receipts less cash expenses	9.06
Capital replacement	27.45
Receipts less cash expenses and replacement	-18.39
Economic (full ownership) costs:	
Variable cash expenses	35.88
General farm overhead	4.86
Taxes and insurance	9.27
Capital replacement	27.45
Allocated returns to owned inputs:	
Return to operating capital	.64
Return to other nonland capital	5.21
Net land rent	11.44
Unpaid labor	9.96
Total, economic costs	104.71
Residual returns to management and risk	-29.98
Harvest-period price (dollars/bu.)	3.56
Yield (bu./planted acre)	15.54
All costs and returns are preliminary as of 0	

Appendix table 88--Mississippi soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	69.44
Total	69.44
Cash expenses:	
Seed	10.77
Fertilizer	24.76
Chemicals	2.79
Custom operations	5.86
Fuel, lube, and electricity	3.37
Repairs	4.86
Hired labor	.60
Miscellaneous	1.63
Technical services	.09 54.73
Total, variable cash expenses	54.75
General farm overhead	5.30
Taxes and insurance	3.46
Interest	8.63
Total, fixed cash expenses	17.39
Total, cash expenses	72.12
Receipts less cash expenses	-2.68
Capital replacement	15.55
Receipts less cash expenses and replacement	-18.23
Economic (full ownership) costs:	54.73
Variable cash expenses General farm overhead	5.30
Taxes and insurance	3.46
Capital replacement	15.55
Allocated returns to owned inputs:	13.33
Return to operating capital	1.88
Return to other nonland capital	2.50
Net land rent	15.12
Unpaid labor	6.89
Total, economic costs	105.43
Residual returns to management and risk	-35.99
Harvest-period price (dollars/bu.)	2.80
Yield (bu./planted acre)	24.80

Appendix table 89--Mississippi Delta (Miss., Ark., La.) rice production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	206.40
Total	206.40
Cash expenses:	
Seed	23.48
Fertilizer	34.24
Chemicals	12.87
Custom operations	52.17
Fuel, lube, and electricity	32.80
Repairs	23.33
Hired labor	12.58
Drying	31.62
Technical services	5.54
Total, variable cash expenses	228.63
General farm overhead	15.75
Taxes and insurance	12.28
Interest	25.63
Total, fixed cash expenses	53.66
Total, cash expenses	282.29
Receipts less cash expenses	-75.89
Capital replacement	46.98
Receipts less cash expenses and replacement	-122.87
Economic (full ownership) costs:	
Variable cash expenses	228.63
General farm overhead	15.75
Taxes and insurance	12.28
Capital replacement	46.98
Allocated returns to owned inputs:	40.50
Return to operating capital	3.65
Return to other nonland capital	10.25
Net land rent	22.70
Unpaid labor	21.41
Total, economic costs	361.65
Residual returns to management and risk	-155.25
Harvest-period price (dollars/cwt.)	3.98
larvest-period price (dollars/cwt.) lield (cwt./planted acre)	51.86
Teru (CWL*/Didileu acte)	00,00

All costs and returns are preliminary as of 08/01/87.

Appendix table 90--Mississippi soybeans

е

production costs per planted acr

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	82.93
Total	82.93
Cash expenses:	
Seed	7.74
Fertilizer	4.74
Lime and gypsum	.81
Chemicals	21.51
Custom operations	3.56
Fuel, lube, and electricity	4.52
Repairs	6.48
Hired labor	1.28
Miscellaneous	2.18
Technical services	1.23
Total, variable cash expenses	54.05
General farm overhead	6.95
Taxes and insurance	4.98
Interest	11.30
Total, fixed cash expenses	23.23
Total, cash expenses	77.28
Receipts less cash expenses	5.65
Capital replacement	21.97
Receipts less cash expenses and replacement	-16.32
Economic (full ownership) costs:	
Variable cash expenses	54.05
General farm overhead	6.95
Taxes and insurance	4.98
Capital replacement	21.97
Allocated returns to owned inputs:	
Return to operating capital	1.50
Return to other nonland capital	3.51
Net land rent	24.63
Unpaid labor	8.59
Total, economic costs	126.17
Residual returns to management and risk	-43.24
Harvest-period price (dollars/bu.)	4.89
Yield (bu./planted acre)	16.96
All costs and returns are preliminary as of C	8/01/87.

52

Appendix table 91---Mississippi cotton production costs per planted acre

Item	 1986
· · · · · · · · · · · · · · · · · · ·	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	242.83
Secondary crop	29.03
Total	271.86
Cash expenses:	
Seed	5.64
Fertilizer	28.49
Lime and gypsum	3.54
Chemicals	108.73
Custom operations	7.95
Fuel, lube, and electricity	10.41
Repairs	21.62
Hired labor	9.79
Ginning	45.33
Miscellaneous	4.05
Technical services	4.03
Total, variable cash expenses	249.58
General farm overhead	26.03
Taxes and insurance	10.41
Interest	42.37
Total, fixed cash expenses	78.81
Total, cash expenses	328.39
Receipts less cash expenses	-56.53
Capital replacement	52.08
	-108.61

Economic (full ownership) costs:	
Variable cash expenses	249.58
General farm overhead	26.03
Taxes and insurance	10.41
Capital replacement	52.08
Allocated returns to owned inputs:	
Return to operating capital	4.00
Return to other nonland capital	8.98
Net land rent	45.08
Unpaid labor	19.00
Total, economic costs	415.16
Residual returns to management and risk	-143.30
Harvest-period price (dollars/lb.)	.43
Yield (lbs./planted acre)	564.71

All costs and returns are preliminary as of 08/01/87.

Appendix table 92--Missouri corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	146.61
Total	146.61

Cash expenses:	
Seed	14.76
Fertilizer	45.39
Lime and gypsum	1.02
Chemicals	17.43
Custom operations	3.59
Fuel, lube, and electricity	6.63
Repairs	9.77
Hired labor	1.48
Drying	2.70
Technical services	.06
Total, variable cash expenses	102.83
lotal, tallable daba capended	102100
General farm overhead	8.37
Taxes and insurance	9.97
Interest	24.67
Total, fixed cash expenses	43.01
Total, liked cabh expenses	43.01
Total, cash expenses	145.84
Receipts less cash expenses	.77
Capital replacement	33.46
Receipts less cash expenses and replacement	-32.69
Economic (full ownership) costs:	
Variable cash expenses	102.83
General farm overhead	8.37
Taxes and insurance	9.97
Capital replacement	33.46
Allocated returns to owned inputs:	55.40
Return to operating capital	2.60
Return to other nonland capital	6.18
Net land rent	32.57
Unpaid labor	11.95
Total, economic costs	207.93
Totar, conomic costs	201.93
Residual returns to management and risk	-61.32
Harvest-period price (dollars/bu.)	1.29
Yield (bu./planted acre)	113.65

Appendix table 93--Missouri sorghum production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments) Primary crop	85.41
Total	85.41
	05.41
Cash expenses:	
Seed	4.69
Fertilizer	33.92
Lime and gypsum	1.40
Chemicals	11.02
Custom operations	1.64
Fuel, lube, and electricity	8.07
Repairs	10.35
Hired labor	2.30
Drying	2.22
Miscellaneous	•14
Technical services	.07
Total, variable cash expenses	75.82
General farm overhead	8.30
Taxes and insurance	18.65
Interest	24.48
Total, fixed cash expenses	51.43
Total, cash expenses	127.25
Receipts less cash expenses	-41.84
Capital replacement	42.97
Receipts less cash expenses and replacement	-84.81
Economic (full ownership) costs:	
Variable cash expenses	75.82
General farm overhead	8.30
Taxes and insurance	18.65
Capital replacement	42.97
Allocated returns to owned inputs:	
Return to operating capital	1.53
Return to other nonland capital	13.26
Net land rent	17.33
Unpaid labor	14.13
Total, economic costs	192.00
Residual returns to management and risk	-106.59
Harvest-period price (dollars/bu.)	1.11

All costs and returns are preliminary as of 08/01/87.

Appendix table 94--Missouri soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	41.55
Secondary crop	3.36
Total	44.91
Cash expenses:	
Seed	8.61
Fertilizer	33.79
Lime and gypsum	2.16
Chemicals	.42
Custom operations	3.36
Fuel, lube, and electricity	4.00
Repairs	4.00
Hired labor	•74
Miscellaneous	.74
Technical services	.24
Total, variable cash expenses	57.99
local, vallable cash expenses	57.33
General farm overhead	5.64
Taxes and insurance	6.56
Interest	16.62
Total, fixed cash expenses	28.82
Total, cash expenses	86.81
Receipts less cash expenses	-41.90
Capital replacement	16.80
Receipts less cash expenses and replacement	-58.70
Economic (full ownership) costs:	
Variable cash expenses	57.99
General farm overhead	5.64
Taxes and insurance	6.56
Capital replacement	16.80
Allocated returns to owned inputs:	10.00
Return to operating capital	1.76
Return to other nonland capital	3.13
Net land rent	5.15
Unpaid labor	8.48
Total, economic costs	8.48 105.51
Totat, economic Costs	T02.2T
Residual returns to management and risk	-60.60
Harvest-period price (dollars/bu.)	2.32
Yield (bu./planted acre)	17.91

All costs and returns are preliminary as of 08/01/87.

Appendix table 95--Missouri soybeans production costs per planted acre

Item	1986
Cash receipts (excl. direct Gov't. payments):	Dollars
Primary crop	143.97
Total	143.97
Cash expenses:	
Seed	7.91
Fertilizer	3.67
Lime and gypsum	.51
Chemicals	16.17
Custom operations	2.50
Fuel, lube, and electricity	5.29
Repairs	6.10
Hired labor	1.50
Technical services	.20
Total, variable cash expenses	43.85
General farm overhead	7.44
Taxes and insurance	8.10
Interest	21.92
Total, fixed cash expenses	37.45
Total, cash expenses	81.31
Receipts less cash expenses	62.66
Capital replacement	25.01
Receipts less cash expenses and replacement	37.65
Economic (full ownership) costs:	
Variable cash expenses	43.85
General farm overhead	7.44
Taxes and insurance	8.10
Capital replacement	25.01
Allocated returns to owned inputs:	
Return to operating capital	.99
Return to other nonland capital	4.39
Net land rent	52.27
Unpaid labor	10.07
Total, economic costs	152.12
Residual returns to management and risk	-8.15
Harvest-period price (dollars/bu.) Yield (bu./planted acre)	4.46
	32.28
All costs and returns are preliminary as of 08	3/01/87.

Appendix table 96--Missouri cotton production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primarý crop	260.31
Secondary crop	27.72
Total	288.03
Cash expenses:	
Seed	8.05
Fertilizer	25.26
Lime and gypsum	.89
Chemicals	24.59
Custom operations	7.53
Fuel, lube, and electricity	9.46
Repairs	19.64
Hired labor	8.04
Ginning	46.36
Miscellaneous	.36
Technical services	.42
Total, variable cash expenses	150.60
	130.00
General farm overhead	17.92
Taxes and insurance	12.72
Interest	52.83
Total, fixed cash expenses	83.47
Total, cash expenses	234.07
Receipts less cash expenses	53.96
Capital replacement	44.30
Receipts less cash expenses and replacement	9.66
Economic (full ownership) costs:	
Variable cash expenses	150.60
General farm overhead	17.92
Taxes and insurance	12.72
Capital replacement	44.30
Allocated returns to owned inputs:	44.30
Return to operating capital	1 06
Return to other nonland capital	1.96
Net land rent	7.60 51.95
Unpaid labor	
Total, economic costs	15.61
	302.66
Residual returns to management and risk	-14.63
arvest-period price (dollars/lb.)	
ield (lbs./planted acre)	.49
Tore (Tope/ branced acts)	531.24

Appendix table 97--Montana barley (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	26.21
Primary crop Secondary crop	5.14
Total	31.35
Cash expenses:	
Seed	3.20
Fertilizer	19.65
Chemicals	6.18
Custom operations	2.76
Fuel, lube, and electricity	1.98
Repairs	5.77
Hired labor	.69
Miscellaneous	.55
Technical services	.15
Total, variable cash expenses	40.93
General farm overhead	6.64
Taxes and insurance	5.51
Interest	11.05
Total, fixed cash expenses	23.19
Total, cash expenses	64.12
Receipts less cash expenses	-32.77
Capital replacement	19.25
Receipts less cash expenses and replacement	-52.02
Economic (full ownership) costs:	
Variable cash expenses	40.93
General farm overhead	6.64
Taxes and insurance	5.51
Capital replacement	19.25
Allocated returns to owned inputs:	
Return to operating capital	.56
Return to other nonland capital	3.28
Net land rent	6.85
Unpaid labor	4.59
Total, economic costs	87.60
Residual returns to management and risk	-56.25
Harvest-period price (dollars/bu.)	1.48
Yield (bu./planted acre)	17.71

All costs and returns are preliminary as of 08/01/87.

Appendix table 98--Montana barley (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	42.28
Secondary crop	3.51
Total	45.79
Cash expenses:	
Seed	3.13
Fertilizer	6.70
Chemicals	3.87
Custom operations	2.39
Fuel, lube, and electricity	3.24
Repairs	7.37
Hired labor	1.12
Miscellaneous	.25
Total, variable cash expenses	28.07
fotal, variable cash expenses	20.07
General farm overhead	7.31
Taxes and insurance	8.01
Interest	12.16
Total, fixed cash expenses	27.48
Total, cash expenses	55.55
Receipts less cash expenses	-9.76
Capital replacement	19.76
Receipts less cash expenses and replacement	-29.52
Economic (full ownership) costs:	
Variable cash expenses	28.07
General farm overhead	7.31
Taxes and insurance	8.01
Capital replacement	19.76
Allocated returns to owned inputs:	
Return to operating capital	.65
Return to other nonland capital	3.45
Net land rent	11.08
Unpaid labor	7.49
-	85.82
Total, economic costs	05.02
Residual returns to management and risk	-40.03
Harvest-period price (dollars/bu.)	1.48
Yield (bu./planted acre)	28.57
All costs and returns are preliminary as of C	8/01/87.

Appendix table 99---Montana barley (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	82.55
Secondary crop	7.84
Total	90.39
Cash expenses:	
Seed	4.42
Fertilizer	23.36
Chemicals	3.77
Custom operations	3.75
Fuel, lube, and electricity	10.79
Repairs	15.61
Hired labor	1.94
Purchased irrigation water	4.80
Miscellaneous	
Total, variable cash expenses	.73
rotar, variable cash expenses	69.16
General farm overhead	13.37
Taxes and insurance	11.88
Interest	22.25
Total, fixed cash expenses	47.50
Total, cash expenses	116.67
Receipts less cash expenses	-26.28
Capital replacement	34.01
Receipts less cash expenses and replacement	-60 29
Economic (full ownership) costs:	
Variable cash expenses	69.16
General farm overhead	13.37
Taxes and insurance	11.88
Capital replacement	34.01
Allocated returns to owned inputs:	54.01
Return to operating capital	00
Return to other nonland capital	.90
Net land rent	6.21
Unpaid labor	22.92
Total, economic costs	12.96
Local, economic costs	171.42
Residual returns to management and risk	-81.03
larvest-period price (dollars/bu.)	1.48
lield (bu./planted acre)	55.78

All costs and returns are preliminary as of 08/01/87.

Appendix table 100--Montana oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	23.60
Secondary crop	10.14
Total	33.74
Cash expenses:	
Seed	
Fertilizer	3.94
Chemicals	6.44
Custom operations	1.59
	2.17
Fuel, lube, and electricity Repairs	3.21
•	7.90
Hired labor	.75
Miscellaneous	.34
Total, variable cash expenses	26.34
General farm overhead	5.13
Taxes and insurance	6.25
Interest	8.53
Total, fixed cash expenses	19.91
Total, cash expenses	46.25
Receipts less cash expenses	10 51
Capital replacement	-12.51
Receipts less cash expenses and replacement	21.75
	-34.26 =========
Economic (full ownership) costs:	
Variable cash expenses	26.34
General farm overhead	5.13
Taxes and insurance	6.25
Capital replacement	21.75
Allocated returns to owned inputs:	
Return to operating capital	.37
Return to other nonland capital	4.18
Net land rent	10.16
Unpaid labor	7.60
Total, economic costs	81.78
Residual returns to management and risk	-48.04
larvest-period price (dollars/bu.)	========== 1.14
ield (bu./planted acre)	~ * * - 7

Appendix table 101--Montana hard red winter wheat (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	65.49
Secondary crop	.54
Total	66.03
Cash expenses:	
Seed	3.84
Fertilizer	11.72
Chemicals	4.33
Custom operations	3.24
Fuel, lube, and electricity	3.91
Repairs	7.79
Hired labor	.76
Miscellaneous	.07
Total, variable cash expenses	35.66
General farm overhead	9.11
Taxes and insurance	8.40
Interest	15.15
Total, fixed cash expenses	32.66
Total, cash expenses	68.32
Receipts less cash expenses	-2.29
Capital replacement	24.60
Receipts less cash expenses and replacement	-26.89
Economic (full ownership) costs:	
Variable cash expenses	35.66
General farm overhead	9.11
Taxes and insurance	8.40
Capital replacement Allocated returns to owned inputs:	24.60
Return to operating capital	1.46
Return to other nonland capital	4.19
Net land rent	14.30
Unpaid labor	8.71
Total, economic costs	106.43
Residual returns to management and risk	-40.40
Harvest-period price (dollars/bu.)	2.20
Yield (bu./planted acre)	29.77

Appendix table 102--Montana hard red spring wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments	
Primary crop	27.85
Secondary crop	.54
Total	28.39
Cash expenses:	
Seed	3.56
Fertilizer	11.92
Chemicals	3.80
Custom operations	1.00
Fuel, lube, and electricity	1.61
Repairs	4.56
Hired labor	.34
Total, variable cash expenses	26.79
General farm overhead	5.66
Taxes and insurance	4.38
Interest	9.41
Total, fixed cash expenses	19.45
Total, cash expenses	46.24
Receipts less cash expenses	-17.85
Capital replacement	14.68
Receipts less cash expenses and replacement	-32.53
Economic (full ownership) costs:	
Variable cash expenses	26.79
General farm overhead	5.66
Taxes and insurance	4.38
Capital replacement	14.68
Allocated returns to owned inputs:	
Return to operating capital	.39
Return to other nonland capital	2.46
Net land rent	7.09
Unpaid labor	3.87
Total, economic costs	65.32
Residual returns to management and risk	-36.93
Harvest-period price (dollars/bu.)	2.50
Tield (bu./planted acre)	11.14

All costs and returns are preliminary as of 08/01/87.

Appendix table 103--Montana hard red spring wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	57.77
Secondary crop	.17
Total	57.94
Cash expenses:	
Seed	3.67
Fertilizer	5.05
Chemicals	2.88
Custom operations	1.84
Fuel, lube, and electricity	3.21
Repairs	6.98
Hired labor	.67
Total, variable cash expenses	24.30
General farm overhead	7.63
Taxes and insurance	7.56
Interest	12.70
Total, fixed cash expenses	27.89
•	
Total, cash expenses	52.19
Receipts less cash expenses	5.75
Capital replacement	22.01
Receipts less cash expenses and replacement	-16.26
Economic (full ownership) costs:	
Variable cash expenses General farm overhead	24.30
	7.63
Taxes and insurance	7.56
Capital replacement	22.01
Allocated returns to owned inputs:	
Return to operating capital	.56
Return to other nonland capital	3.74
Net land rent	15.53
Unpaid labor	7.75
Total, economic costs	89.08
Residual returns to management and risk	-31.14
Harvest-period price (dollars/bu.)	2.50
Yield (bu./planted acre)	23.11
All costs and maturns and analist	101 107

Appendix table 104--Montana durum wheat production costs per planted acre

Item	1986
Cash magainty (and 1 dimension of the second	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	60.21
Secondary crop	.27
Total	60.48
Cash expenses: Seed	a
Fertilizer	3.67
Chemicals	5.03
Custom operations	2.88 1.72
Fuel, lube, and electricity	3.11
Repairs	6.81
Hired labor	.66
Total, variable cash expenses	23.88
General farm overhead	5.96
Taxes and insurance	7.03
Interest	9.92
Total, fixed cash expenses	22.92
Total, cash expenses	46.80
Receipts less cash expenses	13.68
Capital replacement	21.44
Receipts less cash expenses and replacement	-7.76
Economic (full ownership) costs:	
Variable cash expenses	23.88
General farm overhead	5.96
Taxes and insurance	7.03
Capital replacement	21.44
Allocated returns to owned inputs:	
Return to operating capital	.56
Return to other nonland capital	3.61
Net land rent	16.58
Unpaid labor	7.55
Total, economic costs	86.61
Residual returns to management and risk	-26.13
Harvest-period price (dollars/bu.)	2.30
Yield (bu./planted acre)	26.18

All costs and returns are preliminary as of 08/01/87.

Appendix table 105--Nebraska corn (dryland) production costs per planted

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments) Primary crop	: 141.22
Total	141.22
10ta1 ====================================	141.22
Cash expenses:	
Seed	14.88
Fertilizer	19.78
Chemicals	13.65
Custom operations	4.81
Fuel, lube, and electricity	4.20
Repairs	8.02
Hired labor	1.40
Drying	3.27
Miscellaneous	.18
Technical services	.13
Total, variable cash expenses	70.32
General farm overhead	11.02
Taxes and insurance	15.71
Interest	25.94
Total, fixed cash expenses	52.67
Total, cash expenses	123.00
Receipts less cash expenses	18.22
Capital replacement	20.87
Receipts less cash expenses and replacement	-2.65
Economic (full ownership) costs:	
Variable cash expenses	70.32
General farm overhead	11.02
Taxes and insurance	15.71
Capital replacement	20.87
Allocated returns to owned inputs:	
Return to operating capital	1.81
Return to other nonland capital	4.53
Net land rent	39.40
Unpaid labor	11.33
Total, economic costs	175.00
Residual returns to management and risk	-33.78
larvest-period price (dollars/bu.)	1.45
lield (bu./planted acre)	97.39

All costs and returns are preliminary as of 08/01/87.

Appendix table 106--Nebraska corn (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	203.00
Total	203.00
Cash expenses:	
Seed	10 00
Fertilizer	19.28
Chemicals	37.73
Custom operations	20.32
Fuel, lube, and electricity	28.44
Repairs	22.42
Hired labor	2.59
Purchased irrigation water	1.94
Drying	5.64
Miscellaneous	.55
Technical services	.55
Total, variable cash expenses	144.41
iotai, valiable cash expenses	144.41
General farm overhead	22.39
Taxes and insurance	24.34
Interest	52.67
Total, fixed cash expenses	99.40
Total, cash expenses	243.81
Receipts less cash expenses	-40.81
Capital replacement	51.73
Receipts less cash expenses and replacement	-92.54
======================================	-72.J4
Economic (full ownership) costs:	1
Variable cash expenses	144.41
General farm overhead	22.39
Taxes and insurance	24.34
Capital replacement	51.73
Allocated returns to owned inputs:	
Return to operating capital	3.60
Return to other nonland capital	10.11
Net land rent	15.67
Unpaid labor	20.98
Total, economic costs	293.22
Residual returns to management and risk	-90.22
Harvest-period price (dollars/bu.)	
wartene berrog bride (gottars/bg*)	1.45
Yield (bu./planted acre)	140.00

Appendix table 107--Nebraska sorghum (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	105.26
Total	105.26
Cash expenses:	
Seed	4.46
Fertilizer	15.40
Lime and gypsum	4.61
Chemicals	10.77
Custom operations	2.53
Fuel, lube, and electricity	4.46
Repairs	8.17
Hired labor	1.62
Drying	1.26
Miscellaneous	.07
Total, variable cash expenses	53.35
General farm overhead	9.19
Taxes and insurance	15.19
Interest	21.61
Total, fixed cash expenses	45.99
Total, cash expenses	99.34
Receipts less cash expenses	5.92
Capital replacement	19.89
Receipts less cash expenses and replacement	-13.97
Economic (full ownership) costs:	
Variable cash expenses	53.35
General farm overhead	9.19
Taxes and insurance	15.19
Capital replacement	19.89
Allocated returns to owned inputs:	
Return to operating capital	1.22
Return to other nonland capital	4.34
Net land rent	22.72
Unpaid labor	9.92
Total, economic costs	135.82
Residual returns to management and risk	-30.56
Harvest-period price (dollars/bu.)	1.31
Yield (bu./planted acre)	80.35
(www.brauced gole)	00.33
All costs and returns are preliminary as of 08	2/01/97

All costs and returns are preliminary as of 08/01/87.

Appendix table 108--Nebraska sorghum (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	127.25
Total	127.25
Cash expenses:	
Seed	5.33
Fertilizer	22.57
Chemicals	11.17
Custom operations	2.92
Fuel, lube, and electricity	16.95
Repairs	19.76
Hired labor	2.70
Drying	2.61
Miscellaneous	.06
Technical services	.22
Total, variable cash expenses	84.29
General farm overhead	13.43
Taxes and insurance	24.20
Interest	31.59
Total, fixed cash expenses	69.22
Total, cash expenses	153.52
Receipts less cash expenses	-26.27
Capital replacement	42.36
Receipts less cash expenses and replacement	-68.63
Economic (full ownership) costs:	
Variable cash expenses	84.29
General farm overhead	13.43
Taxes and insurance	24.20
Capital replacement	42.36
Allocated returns to owned inputs:	
Return to operating capital	1.83
Return to other nonland capital	8.53
Unpaid labor	16.59
Total, economic costs	191.23
Residual returns to management and risk	-63.98
Harvest-period price (dollars/bu.)	1.31
Yield (bu./planted acre)	97.14

Appendix table 109--Nebraska oats production costs per planted acre

 Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	23.48
Primary crop	9.88
Secondary crop Total	33.36
Cash expenses:	
Seed	5.55
Fertilizer	9.44
Chemicals	.12
Custom operations	•88
Fuel, lube, and electricity	2.94
Repairs	4.93
Hired labor	.81
Miscellaneous	.26
Technical services	.07
Total, variable cash expenses	24.99
General farm overhead	4.30
Taxes and insurance	13.03
Interest	10.11
Total, fixed cash expenses	27.44
Total, cash expenses	52.44
Receipts less cash expenses	-19.08
Capital replacement	11.69
Receipts less cash expenses and replacement	-30.77
Economic (full ownership) costs:	
Variable cash expenses	24.99
General farm overhead	4.30
Taxes and insurance	13.03
Capital replacement	11.69
Allocated returns to owned inputs:	
Return to operating capital	.43
Return to other nonland capital	2.44
Net land rent	5.76
Unpaid labor	8.16
Total, economic costs	70.81
Residual returns to management and risk	-37.45
Harvest-period price (dollars/bu.)	.84
Yield (bu./planted acre)	27.95

All costs and returns are preliminary as of 08/01/87.

Appendix table 110--Nebraska hard red winter wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	64.17
Secondary crop	3.78
Total	67.95
Cash expenses:	
Seed	6.11
Fertilizer	11.90
Lime and gypsum	4.61
Chemicals	1.88
Custom operations	3.11
Fuel, lube, and electricity	4.21
Repairs	6.87
Hired labor	.88
Miscellaneous	.32
Total, variable cash expenses	39.89
lotal, vallable cash expenses	57.07
General farm overhead	7.56
Taxes and insurance	14.04
Interest	17.79
Total, fixed cash expenses	39.39
Total, cash expenses	79.28
Receipts less cash expenses	-11.33
Capital replacement	18.57
Receipts less cash expenses and replacement	-29.90
Economic (full ownership) costs: Variable cash expenses	39.89
General farm overhead	7.56
Taxes and insurance	14.04
	18.57
Capital replacement	10.57
Allocated returns to owned inputs:	1.69
Return to operating capital	3.82
Return to other nonland capital	11.29
Net land rent	10.14
Unpaid labor	10.14
Total, economic costs	T01.00
Residual returns to management and risk	-39.05
Harvest-period price (dollars/bu.)	2.03
Yield (bu./planted acre)	31.61
(, F	

Appendix table 111--Nebraska hard red winter wheat (after fallow) production costs per planted acre

---- F----

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	:
Primary crop	65.24
Secondary crop	2.67
Total	67.91
Seed	4.26
Fertilizer	5.94
Chemicals	.53
Custom operations	
Fuel, lube, and electricity	4.26
Repairs	6.91
Hired labor	.94
Miscellaneous	.26
Total, variable cash expenses	32.95
General farm overhead	8.23
Taxes and insurance	16.12
Interest	19.35
Total, fixed cash expenses	43.69
Total, cash expenses	76.65
Receipts less cash expenses	-8.74
Capital replacement	17.89
Receipts less cash expenses and replacement	-26.63
Economic (full ownership) costs:	
Variable cash expenses	32.95
General farm overhead	8.23
Taxes and insurance	16.12
Capital replacement	17.89
Allocated returns to owned inputs:	
Return to operating capital	1.25
Return to other nonland capital	3.27
Net land rent	10.30
Unpaid labor	10.78
Total, economic costs	100.79
Residual returns to management and risk	-32.88
Harvest-period price (dollars/bu.)	2.03
lield (bu./planted acre)	32.14
All costs and returns are preliminary as of C	8/01/87

and rectards are presimilarly ab or objoiton.

Appendix table 112--Nebraska hard red winter wheat (irrigated) production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments):	
Primary crop	79.45
Secondary crop	2.00
Total	81.45
Cash expenses:	
Seed	5.98
Fertilizer	15.82
Chemicals	1.80
Custom operations	12.60
Fuel, lube, and electricity	21.88
Repairs	15.47
Hired labor	.80
Miscellaneous	.34
Technical services	.52
Total, variable cash expenses	75.21
General farm overhead	10.80
Taxes and insurance	19.05
Interest	25.41
Total, fixed cash expenses	55.26
Total, cash expenses	130.47
Receipts less cash expenses	-49.02
Capital replacement	38.53
Receipts less cash expenses and replacement	-87.55
Conomic (full ownership) costs:	
Variable cash expenses	75.21
General farm overhead	10.80
Taxes and insurance	19.05
Capital replacement	38.53
Allocated returns to owned inputs:	
Return to operating capital	2.30
Return to other nonland capital	6.77
Net land rent	2.93
Unpaid labor	9.21
Total, economic costs	164.80
Residual returns to management and risk	-83.35
larvest-period price (dollars/bu.)	2.03
field (bu./planted acre)	39.14

Appendix table 113--Nebraska soybeans (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	161.26
Total	161.26
Cash expenses: Seed	4.75
Fertilizer	2.42
Lime and gypsum Chemicals	.16
	14.32
Custom operations	3.56
Fuel, lube, and electricity	3.77
Repairs	6.15
Hired labor	1.57
Total, variable cash expenses	36.70
General farm overhead	11.56
Taxes and insurance	15.46
Interest	27.21
Total, fixed cash expenses	54.23
Total, cash expenses	90.93
Receipts less cash expenses	70.33
Capital replacement	17.08
Receipts less cash expenses and replacement	53.25
Economia (full emerchin) contra	
Economic (full ownership) costs:	26 70
Variable cash expenses	36.70
General farm overhead	11.56
Taxes and insurance	15.46
Capital replacement	17.08
Allocated returns to owned inputs:	
Return to operating capital	.87
Return to other nonland capital	3.46
Net land rent	52.94
Unpaid labor	10.48
Total, economic costs	148.55
Residual returns to management and risk	12.71
=======================================	
Residual returns to management and risk ====================================	12.71 ======= 4.40 36.65

All costs and returns are preliminary as of 08/01/87.

Appendix table 114--Nebraska soybeans (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	186.87
Total	186.87
10ta1	100.07
Cash expenses:	
Seed	8.06
Fertilizer	6.38
Lime and gypsum	.16
Chemicals	15.66
Custom operations	2.96
Fuel, lube, and electricity	22.36
Repairs	16.85
Hired labor Miscellaneous	2.15
Total, variable cash expenses	.39 74.98
iotai, valiable cash expenses	74.70
General farm overhead	17.60
Taxes and insurance	23.55
Interest	41.42
Total, fixed cash expenses	82.57
Total, cash expenses	157.55
Receipts less cash expenses	29.32
Capital replacement	41.85
Receipts less cash expenses and replacement	-12.53
Economic (full ownership) costs:	
Variable cash expenses	74.98
General farm overhead	17.60
Taxes and insurance	23.55
Capital replacement	41.85
Allocated returns to owned inputs:	
Return to operating capital	1.56
Return to other nonland capital	7.87
Net land rent	25.27
Unpaid labor	14.43
Total, economic costs	207.11
Residual returns to management and risk	-20.24
Harvest-period price (dollars/bu.)	4.40
Yield (bu./planted acre)	42.47

Appendix table 115--New Mexico sorghum (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	55.42
Total	55.42
Cash expenses:	
Seed	4.03
Chemicals	5.75
Custom operations	5.14
Fuel, lube, and electricity	3.97
Repairs	7.65 2.02
Hired labor Drying	.02
Technical services	.09
Total, variable cash expenses	28.71
local, valiable cash expenses	20.71
General farm overhead	4.13
Taxes and insurance	3.47
Interest	6.86
Total, fixed cash expenses	14.46
Total, cash expenses	43.17
Receipts less cash expenses	12.25
Capital replacement	19.60
Receipts less cash expenses and replacement	-7.35
Economic (full ownership) costs:	
Variable cash expenses	28.71
General farm overhead	4.13
Taxes and insurance	3.47
Capital replacement	19.60
Allocated returns to owned inputs:	
Return to operating capital	.73
Return to other nonland capital	3.41
Net land rent	13.83
Unpaid labor	12.38
Total, economic costs	86.26
Residual returns to management and risk	-30.84
Harvest-period price (dollars/bu.)	1.81
Yield (bu./planted acre)	30.62

All costs and returns are preliminary as of 08/01/87.

Appendix table 116--New Mexico sorghum (irrigated) production costs per planted acre

Item1986Cash receipts (excl. direct Gov't. payments):DollarsPrimary crop127.66Total127.66
Cash receipts (excl. direct Gov't. payments):Primary crop127.66Total127.66Cash expenses:3.83Seed3.83Fertilizer17.85Chemicals19.73Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Primary crop127.66Total127.66Cash expenses:3.83Seed3.83Fertilizer17.85Chemicals19.73Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Total127.66Cash expenses: Seed3.83Fertilizer17.85Chemicals19.73Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Cash expenses: Seed3.83Fertilizer17.85Chemicals19.73Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Cash expenses:SeedSeedFertilizerChemicals19.73Custom operationsFuel, lube, and electricityKepairs21.54
Fertilizer17.85Chemicals19.73Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Chemicals19.73Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Custom operations10.03Fuel, lube, and electricity45.86Repairs21.54
Fuel, lube, and electricity45.86Repairs21.54
Repairs 21.54
Hirod Jabor 3 57
Technical services .29
Total, variable cash expenses 122.70
General farm overhead 12.77
Taxes and insurance 8.26
Interest 21.26
Total, fixed cash expenses 42.29
Total, cash expenses 164.99
Receipts less cash expenses -37.33
Capital replacement 47.84
Receipts less cash expenses and replacement -85.17
Economic (full ownership) costs:
Variable cash expenses 122.70
General farm overhead 12.77
Taxes and insurance 8.26
Capital replacement 47.84
Allocated returns to owned inputs:
Return to operating capital 2.32
Return to other nonland capital 8.28
Net land rent 32.11
Unpaid labor 21.91
Total, economic costs 256.19
Residual returns to management and risk -128.53
Harvest-period price (dollars/bu.) 1.81
Yield (bu./planted acre) 70.53

Appendix table 117--New Mexico hard red winter wheat (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	24.86
Secondary crop	5.04
Total	29.90
Cash expenses:	
Seed	2.77
Chemicals	.58
Custom operations	3.44
Fuel, lube, and electricity	3.10
Repairs	6.51
Hired labor	.76
Total, variable cash expenses	17.16
General farm overhead	2.52
Taxes and insurance	2.61
Interest	4.19
Total, fixed cash expenses	9.32
Total, cash expenses	26.48
eceipts less cash expenses	3.42
apital replacement	14.72
eceipts less cash expenses and replacement	-11.30
conomic (full ownership) costs:	
Variable cash expenses	17.16
General farm overhead	2.52
Taxes and insurance	2.61
Capital replacement Allocated returns to owned inputs:	14.72
	60
Return to operating capital Return to other nonland capital	.68 2.52
Net land rent	7.45
Unpaid labor	8.74
Total, economic costs	56.40
Residual returns to management and risk	-26.50
arvest-period price (dollars/bu.)	2.25
ield (bu./planted acre)	11.05

All costs and returns are preliminary as of 08/01/87.

Appendix table 118--New Mexico hard red winter wheat (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	46.73
Secondary crop	13.16
Total	59.89
Cash expenses:	
Seed	6.65
Fertilizer	19.98
Chemicals	1.97
Custom operations	6.83
Fuel, lube, and electricity	45.08
Repairs	18.66
Hired labor	1.39
Miscellaneous	.06
Technical services	.00
Total, variable cash expenses	100.84
General farm overhead	0.40
	8.49
Taxes and insurance Interest	5.88
	14.13
Total, fixed cash expenses	28.51
Total, cash expenses	129.35
Receipts less cash expenses	-69.46
Capital replacement	41.68
Receipts less cash expenses and replacement	-111.14
Economic (full ownership) costs:	
Variable cash expenses	100.84
General farm overhead	8.49
Taxes and insurance	5.88
Capital replacement	41.68
Allocated returns to owned inputs:	
Return to operating capital	2.96
Return to other nonland capital	5.45
Net land rent	6.56
Unpaid labor	15.97
Total, economic costs	187.84
Doot due 1 we town a state of the state of t	-127.95
Residual returns to management and risk	
arvest-period price (dollars/bu.)	2.25

All costs and returns are preliminary as of 08/01/87.

۰,

Appendix table 119--New Mexico cotton (dryland) production costs per planted acre

Cash receipts (excl. direct Gov't. payments):Primary crop33.96Secondary crop4.86Total38.82Cash expenses:9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22	Item	1986
Primary crop33.96Secondary crop4.86Total38.82Cash expenses:38.82Seed9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest20.40Allocated returns to owned inputs:46.69Return to operating capital1.17Return to other nonland capital3.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		Dollars
Secondary crop4.86Total38.82Cash expenses:9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:.117Return to other nonland capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	ash receipts (excl. direct Gov't. payments):	
Total38.82Cash expenses:9.30Seed9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:2.60Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:3.61Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	Primary crop	33.96
ConstructionSourceCash expenses: Seed9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:Variable cash expensesKariable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:2.60Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	Secondary crop	4.86
Cash expenses:Seed9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, fixed cash expenses10.53Total, cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:2.60Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:3.61Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	TOTAL	38.82
Seed9.30Fertilizer1.93Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:3.61Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Fertilizer1.93 ChemicalsChemicals8.86 Custom operations.16Fuel, lube, and electricity5.02 RepairsRepairs9.27 Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses10.53Total, cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:2.60Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	-	9 30
Chemicals8.86Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses10.53Total, cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:2.60Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:3.61Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Custom operations.16Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:2.60Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Fuel, lube, and electricity5.02Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:20.40Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Repairs9.27Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Hired labor4.83Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses10.53Total, cash expenses-18.40Capital replacement20.40Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	•	
Ginning7.32Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	-	
Total, variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
General farm overhead2.60Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses10.53Total, cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	0	
Taxes and insurance3.61Interest4.32Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:8.74Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	iotai, valiable cash expenses	40.09
Interest4.32Total, fixed cash expenses10.53Total, cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:-38.80Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:20.40Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	General farm overhead	2.60
Total, fixed cash expenses10.53Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:-38.80Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:8.74Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	Taxes and insurance	3.61
Total, cash expenses57.22Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:-38.80Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:20.40Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	Interest	4.32
Receipts less cash expenses-18.40Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:-38.80Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	Total, fixed cash expenses	10.53
Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	Total, cash expenses	57.22
Capital replacement20.40Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:46.69Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	eceipts less cash expenses	-18.40
Receipts less cash expenses and replacement-38.80Economic (full ownership) costs:Variable cash expensesVariable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		20.40
Economic (full ownership) costs: Variable cash expenses 46.69 General farm overhead 2.60 Taxes and insurance 3.61 Capital replacement 20.40 Allocated returns to owned inputs: Return to operating capital 1.17 Return to other nonland capital 3.57 Net land rent 8.74 Unpaid labor 9.38 Total, economic costs 96.16 Residual returns to management and risk -57.34 Harvest-period price (dollars/lb.) .48	eceipts less cash expenses and replacement	-38.80
Variable cash expenses46.69General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		*******
General farm overhead2.60Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		16 60
Taxes and insurance3.61Capital replacement20.40Allocated returns to owned inputs:Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	•	
Capital replacement20.40Allocated returns to owned inputs:1.17Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Allocated returns to owned inputs: Return to operating capital 1.17 Return to other nonland capital 3.57 Net land rent 8.74 Unpaid labor 9.38 Total, economic costs 96.16 Residual returns to management and risk -57.34 Harvest-period price (dollars/lb.) .48		
Return to operating capital1.17Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		20.40
Return to other nonland capital3.57Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48	-	1 17
Net land rent8.74Unpaid labor9.38Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Unpaid labor 9.38 Total, economic costs 96.16 Residual returns to management and risk -57.34 Harvest-period price (dollars/lb.) .48		· · ·
Total, economic costs96.16Residual returns to management and risk-57.34Harvest-period price (dollars/lb.).48		
Residual returns to management and risk -57.34 Harvest-period price (dollars/1b.) .48	-	
Harvest-period price (dollars/1b.) .48	iotar, economic costs	20°T0
Harvest-period price (dollars/1b.) .48		-57.34
		 / 0
/U./4		
	teru (rus./planted acre)	/0./4

Appendix table 120--New Mexico cotton (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	286.28
Secondary crop Total	50.07 336.35
	550.55
Cash expenses:	
Seed	10.08
Fertilizer	14,98
Chemicals	13.29
Custom operations	3.09
Fuel, lube, and electricity	33.91
Repairs	21.08
Hired labor	12.26
Ginning	61.79
Technical services	.49
Total, variable cash expenses	170.97
General farm overhead	25.16
Taxes and insurance	8.76
Interest	41.85
Total, fixed cash expenses	75.77
Total, cash expenses	246.74
Receipts less cash expenses	89.61
Capital replacement	44.42
Receipts less cash expenses and replacement	45.19
Economic (full ownership) costs:	
Variable cash expenses	170.97
General farm overhead	25.16
Taxes and insurance	8.76
Capital replacement	44.42
Allocated returns to owned inputs:	
Return to operating capital	2.40
Return to other nonland capital	7.84
Net land rent	52.26
Unpaid labor	23.80
Total, economic costs	335.61
Residual returns to management and risk	.74
Harvest-period price (dollars/lb.)	. 48
Yield (lbs./planted acre)	596.42
A11 1 1	0/0-/0-

All costs and returns are preliminary as of 08/01/87.

Appendix table 121--New York corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	160.87
Total	160.87
Cash expenses: Seed	17 /0
Fertilizer	17.48
	42.73
Lime and gypsum Chemicals	5.77
Custom operations	19.68
Fuel, lube, and electricity	7.92 6.23
Repairs	
Hired labor	10.82
Drying	1.45 5.86
Technical services	.28
Total, variable cash expenses	.28
iotai, valiable cash expenses	110.22
General farm overhead	28.23
Taxes and insurance	18.73
Interest	43.43
Total, fixed cash expenses	90.38
Total, cash expenses	208.60
Receipts less cash expenses	-47.73
Capital replacement	30.04
Receipts less cash expenses and replacement	

Economic (full ownership) costs:	
Variable cash expenses	118.22
General farm overhead	28.23
Taxes and insurance	18.73
Capital replacement	30.04
Allocated returns to owned inputs:	
Return to operating capital	2.83
Return to other nonland capital	5.35
Net land rent	9.39
Unpaid labor	11.73
Total, economic costs	224.51
Residual returns to management and risk	-63.64
larvest-period price (dollars/bu.)	1.70
arvebe period price (dorrarb/bus)	

Appendix table 122--New York oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments	
Primary crop	40.27
Secondary crop	34.60
Total	74.87
Cash expenses:	
Seed	7.74
Fertilizer	21.16
Lime and gypsum	7.77
Chemicals	4.20
Custom operations	5.95
Fuel, lube, and electricity	6.67
Repairs	9.80
Hired labor	1.50
Miscellaneous	1.09
Technical services	.32
Total, variable cash expenses	66.19
General farm overhead	9.30
Taxes and insurance	19.78
Interest	14.32
Total, fixed cash expenses	43.40
Total, cash expenses	109.60
Receipts less cash expenses	-34.73
Capital replacement	30.10
Receipts less cash expenses and replacement	-64.83
Economia (full example) contact	
Economic (full ownership) costs: Variable cash expenses	66 10
•	66.19
General farm overhead Taxes and insurance	9.30
Capital replacement	19.78
Allocated returns to owned inputs:	30.10
Return to operating capital	.98
Return to other nonland capital	.90 6.77
Net land rent	
Unpaid labor	.27 15.12
Total, economic costs	148.52
Residual returns to management and risk	-73.65

Harvest-period price (dollars/bu.) Yield (bu./planted acre)	.75 53.70
All costs and returns are preliminary as of	08/01/87.

٠,

Appendix table 123--New York soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	102.06
Secondary crop	38.12
Total	140.18
Cash expenses:	
Seed	13.81
Fertilizer	29.39
Lime and gypsum	2.66
Chemicals	1.88
Custom operations	5.42
Fuel, lube, and electricity	6.29
Repairs	9.35
Hired labor	1.15
Miscellaneous	1.23
Technical services	.19
Total, variable cash expenses	71.37
General farm overhead	12.54
Taxes and insurance	20.34
Interest	19.30
Total, fixed cash expenses	52.19
Total, cash expenses	123.56
Receipts less cash expenses	16.62
Capital replacement	33.43
Receipts less cash expenses and replacement	-16.81
Economic (full ownership) costs:	
Variable cash expenses	71.37
General farm overhead	12.54
Taxes and insurance	20.34
Capital replacement	33.43
Allocated returns to owned inputs:	
Return to operating capital	2.86
Return to other nonland capital	6.30
Net land rent	12.28
Unpaid labor	13.20
Total, economic costs	172.33
Residual returns to management and risk	-32.15
Harvest-period price (dollars/bu.)	2.20
Yield (bu./planted acre)	46.39
All costs and returns are proliminary as of 00	0/01/07

All costs and returns are preliminary as of 08/01/87.

Appendix table 124--North Carolina corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop Total	107.89
	107.89
Cash expenses:	
Seed	16.10
Fertilizer	55.12
Lime and gypsum	2.33
Chemicals	21.35
Custom operations	15.98
Fuel, lube, and electricity	4.82
Repairs	9.35
Hired labor	1.89
Drying	1.03
Technical services	.07
Total, variable cash expenses	128.03
General farm overhead	11.59
Taxes and insurance	9.09
Interest	17.68
Total, fixed cash expenses	38.36
Total, cash expenses	166.39
Receipts less cash expenses	-58.50
Capital replacement	22.65
Receipts less cash expenses and replacement	-81.15
Economic (full ownership) costs:	
Variable cash expenses	128.03
General farm overhead	11.59
Taxes and insurance	9.09
Capital replacement	22.65
Allocated returns to owned inputs:	
Return to operating capital	2.74
Return to other nonland capital	4.18
Net land rent	18.13
Unpaid labor	15.26
Total, economic costs	211.67
Residual returns to management and risk	-103.78
Harvest-period price (dollars/bu.)	1.69
Yield (bu./planted acre)	63.84

Appendix table 125--North Carolina soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	67.90
Total	67.90
Cash expenses:	
Seed	8.19
Fertilizer	31.08
Lime and gypsum	4.66
Chemicals	3.15
Custom operations	6.20
Fuel, lube, and electricity	3.95
Repairs	6.62
Hired labor	.98
Miscellaneous	1.01
Technical services	.21
Total, variable cash expenses	66.04
General farm overhead	5.13
Taxes and insurance	5.74
Interest	7.81
Total, fixed cash expenses	18.68
Total, cash expenses	84.72
Receipts less cash expenses	-16.82
Capital replacement	18.53
Receipts less cash expenses and replacement	-35.35
Economic (full ownership) costs:	
Variable cash expenses	66.04
General farm overhead	5.13
Taxes and insurance	5.74
Capital replacement	18.53
Allocated returns to owned inputs:	20000
Return to operating capital	2.16
Return to other nonland capital	3.24
Net land rent	11.87
Unpaid labor	11.24
Total, economic costs	123.95
Residual returns to management and risk	-56.05
Harvest-period price (dollars/bu.)	2.50
Yield (bu./planted acre)	27.16
All costs and returns are preliminary as of ()8/01/87.

Appendix table 126--North Carolina soybeans production costs per planted acre

Item	1986
Cash receipts (excl. direct Gov't. payments):	Dollars
Primary crop	109.11
Total	109.11
Cash expenses:	
Seed	9.28
Fertilizer	11.85
Lime and gypsum	4.89
Chemicals	17.67
Custom operations	8.74
Fuel, lube, and electricity	4.02
Repairs	6.80
Hired labor	1.82
Miscellaneous	.44
Total, variable cash expenses	65.51
General farm overhead	6.25
Taxes and insurance	7.29
Interest	9.53
Total, fixed cash expenses	23.07
Total, cash expenses	88.59
Receipts less cash expenses	20.52
Capital replacement	19.32
Receipts less cash expenses and replacement	1.20
Economic (full ownership) costs:	
Variable cash expenses	65.51
General farm overhead	6.25
Taxes and insurance	7.29
Capital replacement	19.32
Allocated returns to owned inputs:	
Return to operating capital	1.81
Return to other nonland capital	3.34
Net land rent	17.57
Unpaid labor	12.19
Total, economic costs	133.28
Residual returns to management and risk	-24.17
Harvest-period price (dollars/bu.)	4.83
Yield (bu./planted acre)	22.59
All costs and returns are preliminary as of 04	8/01/87.

•7

and breather and breather and of 00/01/0/.

Appendix table 127--North Carolina peanuts production costs per planted acre

Item	1986
	Dollars
Cash receipts:	
Primary crop	857.26
Secondary crop	7.45
Total	864.71
Cash expenses:	
Seed	74.59
Fertilizer	7.49
Lime and gypsum	24.64
Chemicals	84.20
Custom operations	14.87
Fuel, lube, and electricity	7.55
Repairs Hired labor	14.45
Drying	7.90
Miscellaneous	67.27
Technical services	.01
Total, variable cash expenses	.21 303.19
iotai, valiable cash expenses	303.19
General farm overhead	36.09
Taxes and insurance	14.16
Interest	55.02
Total, fixed cash expenses	105.27
Total, cash expenses	408.45
Receipts less cash expenses	456.26
Capital replacement	48.30
Receipts less cash expenses and replacement	407.96
======================================	**======
Variable cash expenses	202 10
General farm overhead	303.19 36.09
Taxes and insurance	14.16
Capital replacement	48.30
Allocated returns to owned inputs:	40.00
Return to operating capital	5.81
Return to other nonland capital	9.55
Net land rent	169.93
Unpaid labor	26.46
Total, economic costs	613.49
Residual returns to management and risk	251.22
Harvest-period price (dollars/lb.)	•======= •28
Yield (lbs./planted acre)	3,007.93

All costs and returns are preliminary as of 08/01/87.

Appendix table 128--North Carolina cotton production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	309.07
Secondary crop	41.53
Total	350.60
Cash expenses:	
Seed	7.44
Fertilizer	38.11
Lime and gypsum	3.26
Chemicals	42.04
Custom operations	28.60
Fuel, lube, and electricity	6.25
Repairs	19,92
Hired labor	8.23
Ginning	63.96
Technical services	2.47
Total, variable cash expenses	220.27
General farm overhead	21.12
Taxes and insurance	12.21
Interest	32.18
Total, fixed cash expenses	65.51
Total, cash expenses	285.78
Receipts less cash expenses	64.81
Capital replacement	41.38
Receipts less cash expenses and replacement	23.43
Economic (full ownership) costs:	
Variable cash expenses	220.27
General farm overhead Taxes and insurance	21.12
	12.21
Capital replacement	41.38
Allocated returns to owned inputs:	
Return to operating capital	3.22
Return to other nonland capital	7.50
Net land rent	55.77
Unpaid labor	15.97
Total, economic costs	377.44
Residual returns to management and risk	-26.84
Harvest-period price (dollars/1b.)	.48
Yield (lbs./planted acre)	643.90

Appendix table 129--North Dakota barley (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	54.27
Total	54.27
Cash expenses:	
Seed	3.38
Fertilizer	13.60
Chemicals	5.46
Custom operations	.65
Fuel, lube, and electricity	3.21
Repairs	7.45
Hired labor	1.06
Technical services	.19
Total, variable cash expenses	35.00
General farm overhead	6.09
Taxes and insurance	7.61
Interest	14.32
Total, fixed cash expenses	28.02
Total, cash expenses	63.02
Receipts less cash expenses	-8.75
Capital replacement	20.66
Receipts less cash expenses and replacement	-29.41
Economic (full ownership) costs:	
Variable cash expenses	35.00
General farm overhead	6.09
Taxes and insurance	7.61
Capital replacement	20.66
Allocated returns to owned inputs:	
Return to operating capital	.72
Return to other nonland capital	4.13
Net land rent	18.36
Unpaid labor	7.11
Total, economic costs	99.68
Residual returns to management and risk	-45.41
Harvest-period price (dollars/bu.)	1.06
Yield (bu./planted acre)	51.20
All costs and returns are preliminary as of (8/01/87.

Appendix table 130--North Dakota barley (after fallow) production costs per planted acre

	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	20.06
Primary crop	38.86
Secondary crop	.67 39.53
Total	39.33
Cash expenses:	
Seed	3.22
Fertilizer	4.00
Chemicals	6.05
Custom operations	1.43
Fuel, lube, and electricity	4.21
Repairs	8,50
Hired labor	1.48
Miscellaneous	.26
Technical services	.10
Total, variable cash expenses	29.25
General farm overhead	5.49
Taxes and insurance	9.77
Interest	12.92
Total, fixed cash expenses	28.19
Total, cash expenses	57.43
Receipts less cash expenses	-17.90
Capital replacement	23.81
Receipts less cash expenses and replacement	-41.71
Economic (full ownership) costs:	
Variable cash expenses	29.25
General farm overhead	5.49
Taxes and insurance	9.77
Capital replacement	23.81
Allocated returns to owned inputs:	
Return to operating capital	.78
Return to other nonland capital	4.54
Net land rent	19.12
Unpaid labor	9.90
Total, economic costs	102.66
Residual returns to management and risk	-63.13
	1.06
Harvest-period price (dollars/bu.) Yield (bu./planted acre)	36.66
All costs and returns are preliminary as of 0	8/01/87.

Appendix table 131--North Dakota oats production costs per planted acre

1986 Item Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 31.17 Secondary crop 4.67 Tota1 35.84 Cash expenses: Seed 2.99 Fertilizer 5.59 Chemicals 1.04 Custom operations .53 Fuel, lube, and electricity 2.92 Repairs 5.76 Hired labor .70 Miscellaneous .36 Technical services .05 Total, variable cash expenses 19.94 General farm overhead 3.75 Taxes and insurance 5.59 Interest 8.83 Total, fixed cash expenses 18.18 Total, cash expenses 38.11 Receipts less cash expenses -2.27 Capital replacement 15.26 Receipts less cash expenses and replacement -17.53 Economic (full ownership) costs: Variable cash expenses 19.94 General farm overhead 3.75 Taxes and insurance 5.59 Capital replacement 15.26 Allocated returns to owned inputs: Return to operating capital .31 Return to other nonland capital 3.04 Net land rent 11.42 Unpaid labor 7.05 Total, economic costs 66.36 Residual returns to management and risk -30.52Harvest-period price (dollars/bu.) .85 Yield (bu./planted acre) 36.67 All costs and returns are preliminary as of 08/01/87.

Appendix table 132--North Dakota hard red spring wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	72.29
Secondary crop	.85
Total	73.14
Cash expenses:	 %
Seed	6.32
Fertilizer	13.34
Chemicals	7.60
Custom operations	.80
Fuel, lube, and electricity	2.88
Repairs	7.22
Hired labor	.61
Miscellaneous	.26
Technical services	.35
Total, variable cash expenses	39.38
General farm overhead	6.17
Taxes and insurance	7.31
Interest	14.51
Total, fixed cash expenses	27.98
Total, cash expenses	67.36
Receipts less cash expenses	5.78
Capital replacement	20.34
Receipts less cash expenses and replacement	-14.56
Economic (full ownership) costs:	
Variable cash expenses	39.38
General farm overhead	6.17
Taxes and insurance	7.31
Capital replacement	20.34
Allocated returns to owned inputs:	50
Return to operating capital	.58 3.93
Return to other nonland capital	
Net land rent	21.88
Unpaid labor	7.02
Total, economic costs	106.60
Residual returns to management and risk	-33.46
Harvest-period price (dollars/bu.)	2.32
Yield (bu./planted acre)	31.16
All costs and returns are preliminary as of (08/01/87.

73

Appendix table 133--North Dakota hard red spring wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	68.09
Secondary crop	.56
Total	68.65
Cash expenses:	
Seed	6.28
Fertilizer	5.07
Chemicals	5.07
Custom operations	1.04
Fuel, lube, and electricity	3.74
Repairs	7.60
Hired labor	.82
Miscellaneous	.02
Technical services	.20
Total, variable cash expenses	30.20
	50.20
General farm overhead	5.93
Taxes and insurance	9.14
Interest	13.94
Total, fixed cash expenses	29.01
Total, cash expenses	59.21
Receipts less cash expenses	9.44
Capital replacement	21.43
Receipts less cash expenses and replacement	-11.99
conomic (full ownership) costs:	
Variable cash expenses	20.20
General farm overhead	30.20
Taxes and insurance	5.93
Capital replacement	9.14 21.43
Allocated returns to owned inputs:	21.43
Return to operating capital	7/
Return to other nonland capital	.74
Net land rent	4.05
Unpaid labor	26.85
Total, economic costs	9.43
	107.76
Residual returns to management and risk	-39.11
arvest-period price (dollars/bu.)	2.32
ield (bu./planted acre)	

Appendix table 134--North Dakota durum wheat (after crop) production costs per planted acre

Item (1986
	Dollars
Cash receipts (excl. direct Gov't. paymen	nts):
Primary crop	65.42
Secondary crop	.85
Total	66.27
Cash expenses:	
Seed	6.32
Fertilizer	13.34
Chemicals	7.60
Custom operations	.80
Fuel, lube, and electricity	2.76
Repairs	6.93
Hired labor	.59
Miscellaneous	.26
Technical services	.35
Total, variable cash expenses	38.94
General farm overhead	5.00
Taxes and insurance	5.92
Interest	6.77
Total, fixed cash expenses	13.92 26.60
Total, cash expenses	65.55
Receipts less cash expenses	.72
Capital replacement	19.74
Receipts less cash expenses and replaceme	ent -19.02
	=======================================
Conomic (full ownership) costs:	
Variable cash expenses	38.94
General farm overhead	5.92
Taxes and insurance	6.77
Capital replacement	19.74
Allocated returns to owned inputs: Return to operating capital	
Return to other nonland capital	.58
Net land rent	3.77
Unpaid labor	20.25
Total, economic costs	6.74
iotar, economic costs	102.71
Residual returns to management and risk	-36.44
arvest-period price (dollars/bu.) ield (bu./planted acre)	2.14
	30.57

74

٠,

Appendix table 135--North Dakota durum wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	61.70
Secondary crop	.56
Total	62.26
Cash expenses:	
Seed	6.28
Fertilizer	5.07
Chemicals	5.07
Custom operations	1.04
Fuel, lube, and electricity	3.60
Repairs	7.27
Hired labor	.79
Miscellaneous	.79
Technical services	.20
Total, variable cash expenses	
rotar, variabre cash expenses	29.70
General farm overhead	6.22
Taxes and insurance	8.99
Interest	14.62
Total, fixed cash expenses	29.82
Total, cash expenses	59.52
eceipts less cash expenses	2.74
Capital replacement	20.74
eceipts less cash expenses and replacement	-18.00
conomic (full ownership) costs:	
Variable cash expenses	29.70
General farm overhead	6.22
Taxes and insurance	8.99
Capital replacement	20.74
Allocated returns to owned inputs:	20074
Return to operating capital	.74
Return to other nonland capital	3.87
Net land rent	25.03
Unpaid labor	9.13
Total, economic costs	9.13 104.41
Lotar, conomic costs	104.41
Residual returns to management and risk	-42.15
arvest-period price (dollars/bu.)	2.14
ield (bu./planted acre)	28.83

Appendix table 136--North Dakota sunflower production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	81.76
Total	81.76
Cash expenses:	
Seed	9.43
Fertilizer	8.14
Chemicals	16.00
Custom operations	1.71
Fuel, lube, and electricity	3.05
Repairs	6.12
Hired labor	.07
Drying	2.66
Technical services	.41
Total, variable cash expenses	47.59
General farm overhead	7.83
Taxes and insurance	6.41
Interest	18.43
Total, fixed cash expenses	32.67
Total, cash expenses	80.26
Receipts less cash expenses	1.50
Capital replacement	18.12
Receipts less cash expenses and replacement	-16.62
Economic (full ownership) costs:	
Variable cash expenses	47.59
General farm overhead	7.83
Taxes and insurance	6.41
Capital replacement	18.12
Allocated returns to owned inputs:	10.12
Return to operating capital	.99
Return to other nonland capital	3.48
Net land rent	19.98
Unpaid labor	7.37
Total, economic costs	111.77
Residual returns to management and risk	-30.01
larvest-period price (dollars/cwt.)	 6.27
field (cwt./planted acre)	13.04
	13.04

All costs and returns are preliminary as of 08/01/87.

Appendix table 137--North Dakota flaxseed production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	60.72
Secondary crop	5.04
Total	65.76
Cash expenses:	
Seed	5.82
Fertilizer	3.18
Chemicals	4.77
Custom operations	.33
Fuel, lube, and electricity	3.58
Repairs	7.34
Hired labor	.10
Miscellaneous	.51
Technical services	.12
Total, variable cash expenses	25.75
General farm overhead	4.60
Taxes and insurance	7.18
Interest	10.81
Total, fixed cash expenses	22.59
Total, cash expenses	48.34
Receipts less cash expenses	17.42
Capital replacement	21.24
Receipts less cash expenses and replacement	-3.82
Economic (full ownership) costs:	
Variable cash expenses	25.75
General farm overhead	4.60
Taxes and insurance	7.18
Capital replacement	21.24
Allocated returns to owned inputs:	
Return to operating capital	.46
Return to other nonland capital	4.18
Net land rent	15.33
Unpaid labor	9.69
Total, economic costs	88.43
Residual returns to management and risk	-22.67
Harvest-period price (dollars/bu.)	3.66
harvest period price (dorrarb/bde/	

All costs and returns are preliminary as of 08/01/87.

Appendix table 138--Ohio corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	: 175.70
Primary crop	
Total	175.70
Cash expenses:	
Seed	17.58
Fertilizer	61.80
Lime and gypsum	2.41
Chemicals	19.45
Custom operations	5.02
Fuel, lube, and electricity	6.44
Repairs	11.07
Hired labor	1.69
Drying	6.37
Miscellaneous	.28
Technical services	.32
Total, variable cash expenses	132.43
General farm overhead	12.93
Taxes and insurance	17.29
Interest	38.12
Total, fixed cash expenses	68.34
Total, cash expenses	200.77
Receipts less cash expenses	-25.07
Capital replacement	34.87
Receipts less cash expenses and replacement	-59.94
Economic (full ownership) costs:	
Variable cash expenses	132.43
General farm overhead	12.93
Taxes and insurance	17.29
Capital replacement	34.87
Allocated returns to owned inputs:	
Return to operating capital	2.76
Return to other nonland capital	6.69
Net land rent	38.95
Unpaid labor	13.72
Total, economic costs	259.64
Residual returns to management and risk	-83.94
	1.38
Harvest-period price (dollars/bu.)	127.32
Yield (bu./planted acre)	T71.J7

Appendix table 139--Ohio oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):
Primary crop	36.95
Secondary crop	15.71
Total	52.66
Cash expenses:	7.06
Seed	7.06
Fertilizer	25.02
Lime and gypsum	3.68
Chemicals	1.93
Custom operations	4.84
Fuel, lube, and electricity	4.86
Repairs	6.41
Hired labor	1.27
Miscellaneous	.80
Technical services	.21
Total, variable cash expenses	56.09
General farm overhead	5.74
Taxes and insurance	15.41
Interest	16.93
Total, fixed cash expenses	38.09
Total, cash expenses	94.17
Receipts less cash expenses	-41.51
Capital replacement	21.95
Receipts less cash expenses and replacement	-63.46
Conomic (full ownership) costs:	*********
Variable cash expenses	56.09
General farm overhead	5.74
Taxes and insurance	15.41
Capital replacement	21.95
Allocated returns to owned inputs:	21.))
Return to operating capital	.85
Return to other nonland capital	4.81
Net land rent	
	2.65 12.90
Unpaid labor	
Total, economic costs	120.39
Residual returns to management and risk	-67.73
arvest-period price (dollars/bu.)	.79
'ield (bu./planted acre)	46.77

Appendix table 140--Ohio soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	92.40
Secondary crop	20.90
Total	113.30
Cash expenses:	
Seed	10.67
Fertilizer	35.94
Lime and gypsum	1.27
Chemicals	.14
Custom operations	5.39
Fuel, lube, and electricity	4.87
Repairs	6.09
Hired labor	1.16
Miscellaneous	1.07
Technical services	.17
Total, variable cash expenses	66.76
General farm overhead	7.66
Taxes and insurance	
Interest	15.18 22.57
	45.41
Total, fixed cash expenses	42.41
Total, cash expenses	112.17
Receipts less cash expenses	1.13
Capital replacement	22.70
Receipts less cash expenses and replacement	-21.57
Economic (full ownership) costs:	
Variable cash expenses	66.76
General farm overhead	7.66
Taxes and insurance	15.18
Capital replacement	22.70
Allocated returns to owned inputs:	
Return to operating capital	2.23
Return to other nonland capital	4.39
Net land rent	22.10
Unpaid labor	13.29
Total, economic costs	154.32
Residual returns to management and risk	-41.02
Harvort-poriod price (dellars/bu)	
Harvest-period price (dollars/bu.)	2.20
Yield (bu./planted acre)	42.00
All costs and returns are preliminary as of	08/01/87.

Appendix table 141--Ohio soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	188.30
Total	188.30
Cash expenses:	
Seed	10.17
Fertilizer	10.99
Chemicals	20.49
Custom operations	2.45
Fuel, lube, and electricity	4.87
Repairs	6.38
Hired labor	1.44
Miscellaneous	.09
Total, variable cash expenses	56.88
contraction of the second seco	50.00
General farm overhead	12.21
Taxes and insurance	15.45
Interest	35.99
Total, fixed cash expenses	63.65
Total, cash expenses	120.53
Receipts less cash expenses	67.77
Capital replacement	25.12
Receipts less cash expenses and replacement	42.65
Economic (full ownership) costs:	
Variable cash expenses	56.88
General farm overhead	12.21
Taxes and insurance	15.45
Capital replacement Allocated returns to owned inputs:	25.12
Return to operating capital	1.34
Return to other nonland capital	4.48
Net land rent	56.68
Unpaid labor	9.63
Total, economic costs	181.79
Residual returns to management and risk	6.51
arvest-period price (dollars/bu.)	4.63
ield (bu./planted acre)	4.63
(rati praneca acre)	40.07

All costs and returns are preliminary as of 08/01/87.

Appendix table 142--Oklahoma sorghum (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	58.29
Tota1	58.29
Cash expenses:	•
Seed	2.56
Fertilizer	11.82
Lime and gypsum	.20
Chemicals	4.84
Custom operations	3.97
Fuel, lube, and electricity	· 3.41
Repairs	6.11
Hired labor	1.49
Drying	.11
Total, variable cash expenses	34.51
General farm overhead	4.12
Taxes and insurance	4.50
Interest	6.53
Total, fixed cash expenses	15.15
Total, cash expenses	49.67
Receipts less cash expenses	8.62
Capital replacement	15.01
Receipts less cash expenses and replacement	-6.39
Economic (full ownership) costs:	
Variable cash expenses	34.51
General farm overhead	4.12
Taxes and insurance	4.50
Capital replacement	15.01
Allocated returns to owned inputs:	
Return to operating capital	.82
Return to other nonland capital	2.60
Net land rent	12.60
Unpaid labor	9.19
Total, economic costs	83.35
Residual returns to management and risk	-25.06
arvest-period price (dollars/bu.)	1.64
ield (bu./planted acre)	35.54

Appendix table 143--Oklahoma sorghum (irrigated) production costs per planted acre

Item	1986
Cash receipts (excl. direct Gov't. payments):	Dollars
Primary crop	132.43
Total	132.43
Cash expenses:	
Seed	3.25
Fertilizer	35.04
Chemicals	13.58
Custom operations	5.11
Fuel, lube, and electricity	63.16
Repairs	23.92
Hired labor	2.45
Drying	.06
Miscellaneous	.66
Total, variable cash expenses	147.23
General farm overhead	10.76
Taxes and insurance	7.78
Interest	17.07
Total, fixed cash expenses	35.60
Total, cash expenses	182.83
Receipts less cash expenses	-50.40
Capital replacement	41.49
Receipts less cash expenses and replacement	-91.89
Economic (full ownership) costs:	
Variable cash expenses	147.23
General farm overhead	10.76
Taxes and insurance	7.78
Capital replacement	41.49
Allocated returns to owned inputs:	
Return to operating capital	2.50
Return to other nonland capital	7.23
Net land rent	13.31
Unpaid labor	15.08
Total, economic costs	245.37
Residual returns to management and risk	-112.94
Harvest-period price (dollars/bu.)	
Yield (bu./planted acre)	1.64
	80.75
A11 costs and mature 11 1	

Appendix table 144--Oklahoma barley production costs per planted acre

Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 41.58 Total 41.58 Cash expenses: Seed 3.91 Fertilizer 7.22 Chemicals 2.14 Custom operations 6.54 Fuel, lube, and electricity 3.47 Repairs 6.21 Hired labor 1.15 Total, variable cash expenses 30.64 General farm overhead 3.51 Taxes and insurance 4.69 Interest 5.58 Total, fixed cash expenses 13.78 Total, cash expenses 44.41 Receipts less cash expenses -2.83Capital replacement 13.69 Receipts less cash expenses and replacement -16.52 Economic (full ownership) costs: Variable cash expenses 30.64 General farm overhead 3.51 Taxes and insurance 4.69 Capital replacement 13.69 Allocated returns to owned inputs: Return to operating capital 1.06 Return to other nonland capital 2.44 Net land rent 11.98 Unpaid labor 7.67 Total, economic costs 75.68 Residual returns to management and risk -34.10______ Harvest-period price (dollars/bu.) 1.65 Yield (bu./planted acre) 25.20

All costs and returns are preliminary as of 08/01/87.

All costs and returns are preliminary as of 08/01/87.

79

Appendix table 145--Oklahoma hard red winter wheat (after crop) production costs per planted acre

	•
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	41.53
Secondary crop	9.69
Total	51.22
	JI.22
Cash expenses:	
Seed	5.27
Fertilizer	10.68
Chemicals	2.18
	6.89
Custom operations	
Fuel, lube, and electricity	3.35
Repairs	5.96
Hired labor	.68
Total, variable cash expenses	35.01
General farm overhead	5.91
Taxes and insurance	4.62
Interest	9.37
Total, fixed cash expenses	19.90
Total, cash expenses	54.91
Receipts less cash expenses	-3.69
Capital replacement	13.48
Receipts less cash expenses and replacement	-17.17

Economic (full ownership) costs:	
Variable cash expenses	35.01
General farm overhead	5.91
Taxes and insurance	4.62
Capital replacement	13.48
Allocated returns to owned inputs:	
	1.15
Return to operating capital	2.32
	2.32 10.71
Return to operating capital Return to other nonland capital Net land rent	
Return to operating capital Return to other nonland capital	10.71
Return to operating capital Return to other nonland capital Net land rent Unpaid labor Total, economic costs Residual returns to management and risk	10.71 7.84
Return to operating capital Return to other nonland capital Net land rent Unpaid labor Total, economic costs Residual returns to management and risk	10.71 7.84 81.04 -29.82
Return to operating capital Return to other nonland capital Net land rent Unpaid labor Total, economic costs Residual returns to management and risk	10.71 7.84 81.04

Appendix table 146--Oklahoma hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	52.08
Secondary crop	3.73
Total	55.81
Cash expenses:	
Seed	2.71
Fertilizer	2.04
Chemicals	1.23
Custom operations	4.72
Fuel, lube, and electricity	4.33
Repairs	7.38
Hired labor	1.04
Total, variable cash expenses	23.45
General farm overhead	4.30
Taxes and insurance	4.94
Interest	6.82
Total, fixed cash expenses	16.06
Total, cash expenses	39.51
Receipts less cash expenses	16.30
Capital replacement	14.28
Receipts less cash expenses and replacement	2.02
Economic (full ownership) costs:	
Variable cash expenses	23.45
General farm overhead	4.30
Taxes and insurance	4.94
Capital replacement	14.28
Allocated returns to owned inputs:	
Return to operating capital	.92
Return to other nonland capital	2.36
Net land rent	14.36
Unpaid labor	11.91
Total, economic costs	76.52
Residual returns to management and risk	-20.71
Harvest-period price (dollars/bu.)	2.13
	~ • + J

Appendix table 147--Oklahoma hard red winter wheat (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	108.52
Secondary crop	18.50
Total	127.02
Cash expenses: Seed	5 20
	5.32
Fertilizer	17.15
Chemicals Custom executions	2.13
Custom operations	7.22
Fuel, lube, and electricity	27.30
Repairs Hired labor	17.84
	1.04
Technical services	.07
Total, variable cash expenses	78.07
General farm overhead	8.18
Taxes and insurance	7.06
Interest	12.98
Total, fixed cash expenses	28.21
Total, cash expenses	106.29
Receipts less cash expenses	20.73
Capital replacement	39.26
Receipts less cash expenses and replacement	-18.53
Economic (full ownership) costs:	
Variable cash expenses	78.07
General farm overhead	8.18
Taxes and insurance	7.06
Capital replacement	39.26
Allocated returns to owned inputs:	
Return to operating capital	2.20
Return to other nonland capital	6.57
Net land rent	18.17
Unpaid labor	11.99
Total, economic costs	171.50
Residual returns to management and risk	-44.48
Harvest-period price (dollars/bu.)	2.13
Yield (bu./planted acre)	50.95
All costs and returns are preliminary as of 0	8/01/87

All costs and returns are preliminary as of 08/01/87.

Appendix table 148--Oklahoma peanuts (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts:	202 12
Primary crop Secondary crop	293.12 20.58
Total	313.70
	==========
Cash expenses:	
Seed	46.66
Fertilizer	16.45
Lime and gypsum	.79
Chemicals	18.11
Custom operations	2.77
Fuel, lube, and electricity	6.92
Repairs	13.12
Hired labor	6.17
Drying	11.22
Technical services	.26
Total, variable cash expenses	122.47
General farm overhead	12.11
Taxes and insurance	8.10
Interest	19.22
Total, fixed cash expenses	39.44
Total, cash expenses	161.90
Receipts less cash expenses	151.80
Capital replacement	28.87
Receipts less cash expenses and replacement	122.93
Economic (full ownership) costs:	
Variable cash expenses	122.47
General farm overhead	12.11
Taxes and insurance	8.10
Capital replacement	28.87
Allocated returns to owned inputs:	
Return to operating capital	2.87
Return to other nonland capital	5.94
Net land rent	43.31
Unpaid labor	20.65
Total, economic costs	244.32
Residual returns to management and risk	69.38
	.34
Harvest-Deriod Drice (dollars/lb)	
Harvest-period price (dollars/lb.) Yield (lbs./planted acre)	864.67

Appendix table 149--Oklahoma peanuts (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts:	
Primary crop	840.72
Secondary crop	35.19
Total	875.91
Cash expenses:	
Seed	55.84
Fertilizer	25.33
Chemicals	59.04
Custom operations	4.95
Fuel, lube, and electricity	41.96
Repairs	33.94
Hired labor	11.81
Drying	20.74
Miscellaneous	.04
Technical services	1.01
Total, variable cash expenses	254.66
General farm overhead	30.89
Taxes and insurance	14.37
Interest	49.02
Total, fixed cash expenses	94.28
Total, cash expenses	348.94
Receipts less cash expenses	526.97
Capital replacement	76.14
Receipts less cash expenses and replacement	450.83
Conomic (full ownership) costs:	
Variable cash expenses	254.66
General farm overhead	30.89
Taxes and insurance	14.37
Capital replacement	76.14
Allocated returns to owned inputs:	
Return to operating capital	5.17
Return to other nonland capital	14.40
Net land rent	173.10
Unpaid labor	39.52
Total, economic costs	608.25
Residual returns to management and risk	267.66
arvest-period price (dollars/1b.)	.34
ield (lbs./planted acre)	2,480.00

Appendix table 150--Oklahoma cotton (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	129.19
Secondary crop	17.84
Total	147.03
Cash expenses:	
Seed	6.57
Fertilizer	4.77
Chemicals	7.78
Custom operations	3.32
Fuel, lube, and electricity	4.68
Repairs	8.44
Hired labor	6.88
Ginning	22.79
Technical services	.10
Total, variable cash expenses	65.32
General farm overhead	4.55
Taxes and insurance	5.12
Interest	7.22
Total, fixed cash expenses	16.89
Total, cash expenses	82.22
Receipts less cash expenses	64.81
Capital replacement	18.06
Receipts less cash expenses and replacement	46.75
Economic (full ownership) costs:	
Variable cash expenses	65.32
General farm overhead	4.55
Taxes and insurance	5.12
Capital replacement	18.06
Allocated returns to owned inputs:	10.00
Return to operating capital	1.24
Return to other nonland capital	3.07
Net land rent	24.73
Unpaid labor	13.35
Total, economic costs	135.44
Residual returns to management and risk	11.59
Harvest-period price (dollars/lb.) Yield (lbs./planted acre)	.53 241.92
All costs and returns are preliminary as of O	8/01/87.

82

Appendix table 151--Oklahoma cotton (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	227.61
Secondary crop	31.44
Total	259.05
Cash expenses:	
Seed	7.63
Fertilizer	21.66
Chemicals	40.09
Custom operations	14.09
Fuel, lube, and electricity	20.49
Repairs	22.84
Hired labor	12.48
Purchased irrigation water	10.09
Ginning	41.17
Technical services	1.25
Total, variable cash expenses	191.79
	1910/9
General farm overhead	14.60
Taxes and insurance	9.55
Interest	23.17
Total, fixed cash expenses	47.32
Total, cash expenses	239.12
Receipts less cash expenses	19.93
Capital replacement	46.43
Receipts less cash expenses and replacement	-26.50
Economic (full ownership) costs:	
Variable cash expenses	191.79
General farm overhead	14.60
Taxes and insurance	9.55
Capital replacement	46.43
Allocated returns to owned inputs:	40.43
Return to operating capital	3.43
Return to other nonland capital	8.04
Net land rent	34.81
Unpaid labor	24.24
Total, economic costs	332.89
	552.05
Residual returns to management and risk	-73.84
Harvest-period price (dollars/lb.)	=
Yield (lbs./planted acre)	.53
	426.24
All costs and returns are preliminary as of (8/01/87.

interventional and preliminary as of 08/01/8/.

Appendix table 152--Oregon barley (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop Total	70.34
	70.34
Cash expenses:	
Seed	4.77
Fertilizer	17.24
Chemicals	8.28
Custom operations	.73
Fuel, lube, and electricity	3.93
Repairs	9.74
Hired labor	1.19
Total, variable cash expenses	45.88
General farm overhead	8.17
Taxes and insurance	9.88
Interest	11.96
Total, fixed cash expenses	30.00
•	
Total, cash expenses	75.88
Receipts less cash expenses	-5.54
Capital replacement	24.53
Receipts less cash expenses and replacement	-30.07
Economic (full ownership) costs:	
Variable cash expenses	45.88
General farm overhead	8.17
Taxes and insurance	9.88
Capital replacement	24.53
Allocated returns to owned inputs:	~ •
Return to operating capital	.64
Return to other nonland capital	4.37
Net land rent Unpaid labor	14.78
	7.95
Total, economic costs	116.20
Residual returns to management and risk	-45.86
Harvest-period price (dollars/bu.)	1.48
Yield (bu./planted acre)	47.53
All costs and metures and the second	10-10-

Appendix table 153--Oregon barley (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	•
Primary crop	66.32
Total	66.32
Cash expenses:	
Seed	3.32
Fertilizer	6.18
Chemicals	6.58
Custom operations	.23
Fuel, lube, and electricity	4.65
Repairs	11.66
Hired labor	1.48
Technical services	.10
Total, variable cash expenses	34.20
General farm overhead	8.10
Taxes and insurance	12.05
Interest	11.86
Total, fixed cash expenses	32.01
Total, cash expenses	66.21
Receipts less cash expenses	.11
Capital replacement	23.64
Receipts less cash expenses and replacement	-23.53
Economic (full ownership) costs:	
Variable cash expenses	34.20
General farm overhead	8.10
Taxes and insurance	12.05
Capital replacement	23.64
Allocated returns to owned inputs:	an a
Return to operating capital	.80
Return to other nonland capital	4.22
Net land rent	10.96
	9.88
Total, economic costs	103.85
Residual returns to management and risk	-37.53
larvest-period price (dollars/bu.)	1.48
lield (bu./planted acre)	44.81

All costs and returns are preliminary as of 08/01/87.

Appendix table 154--Oregon barley (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	113.96
Secondary crop	8.28
Total	122.24
Cash expenses:	
Seed	6.99
Fertilizer	25.02
Chemicals	5.19
Custom operations	11.76
Fuel, lube, and electricity	17.69
Repairs	22.61
Hired labor	2.99
Purchased irrigation water	6.46
Miscellaneous	.72
Technical services	.19
Total, variable cash expenses	99.62
General farm overhead	13.01
Taxes and insurance	17.57
Interest	19.03
Total, fixed cash expenses	49.60
Total, cash expenses	149.23
Receipts less cash expenses	-26.99
Capital replacement	36.98
Receipts less cash expenses and replacement	-63.97
Economic (full ownership) costs:	• •
Variable cash expenses	99.62
General farm overhead	13.01
Taxes and insurance	17.57
Capital replacement	36.98
Allocated returns to owned inputs:	
* Return to operating capital	1.37
Return to other nonland capital	6.58
Net land rent	24.40
Unpaid labor	20.03
Total, economic costs	219.56
Residual returns to management and risk	-97.32
Harvest-period price (dollars/bu.)	1.48
Yield (bu./planted acre)	77.00

Appendix table 155--Oregon white wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	. 144.05
Secondary crop	4.08
Total	148.13
Cash expenses:	
Seed	10.91
Fertilizer	34.63
Chemicals	29.17
Custom operations	3.28
Fuel, lube, and electricity	5.47
Repairs	13.06
Hired labor	.99
Miscellaneous	.81
Total, variable cash expenses	98.32
	JU1J2
General farm overhead	13.17
Taxes and insurance	14.90
Interest	19.27
Total, fixed cash expenses	47.34
	47.54
Total, cash expenses	145.66
Receipts less cash expenses	2.47
Capital replacement	25.99
Receipts less cash expenses and replacement	-23.52
Economic (full ownership) costs:	
Variable cash expenses	98.32
General farm overhead	13.17
Taxes and insurance	14.90
Capital replacement	25.99
Allocated returns to owned inputs:	
Return to operating capital	2.98
Return to other nonland capital	5.02
Net land rent	35.04
Unpaid labor	11.40
Total, economic costs	206.82
	200.02
Residual returns to management and risk	-58.69
(arroat-ported price (dellars (b))	
larvest-period price (dollars/bu.)	2.40
lield (bu./planted acre)	60.02

All costs and returns are preliminary as of 08/01/87.

Appendix table 156--Oregon white wheat (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	92.18
Secondary crop Total	.96 93.14
	73.14 ========
Cash expenses:	
Seed	6.83
Fertilizer	12.33
Chemicals	9.37
Custom operations	1.32
Fuel, lube, and electricity	4.61
Repairs	11.37
Hired labor	.92
Miscellaneous	.10
Total, variable cash expenses	46.85
General farm overhead	10.66
Taxes and insurance	12.39
Interest	15.60
Total, fixed cash expenses	38.65
Total, cash expenses	85.50
Receipts less cash expenses	7.64
Capital replacement	23.95
Receipts less cash expenses and replacement	-16.31
Economic (full ownership) costs:	
Variable cash expenses	46.85
General farm overhead	10.66
Taxes and insurance	12.39
Capital replacement	23.95
Allocated returns to owned inputs:	
Return to operating capital	1.39
Return to other nonland capital	4.25
Net land rent	18.25
Unpaid labor	10.54
Total, economic costs	128.28
Residual returns to management and risk	-35.14
Harvest-period price (dollars/bu.)	2.40
Yield (bu./planted acre)	38.41
	J0.41

All costs and returns are preliminary as of 08/01/87.

85

Appendix table 157---Oregon white wheat (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	201.14
Secondary crop	8.16
Total	209.30
Cash expenses:	
Seed	11.19
Fertilizer .	44.83
Chemicals	10.88
Custom operations	13.92
Fuel, lube, and electricity	33.05
Repairs	22.34
Hired labor	1.97
Purchased irrigation water	8.14
Miscellaneous	2.35
Technical services	.43
Total, variable cash expenses	149.10
General farm overhead	17.42
Taxes and insurance	18.60
Interest	25.49
Total, fixed cash expenses	61.51
Total, cash expenses	210.61
Receipts less cash expenses	-1.31
Capital replacement	44.97
Receipts less cash expenses and replacement	-46.28

Economic (full ownership) costs:	
Variable cash expenses	149.10
General farm overhead	17.42
Taxes and insurance	18.60
Capital replacement	44.97
Allocated returns to owned inputs:	
Return to operating capital	3.69
Return to other nonland capital	7.74
Net land rent	32.15
Unpaid labor	22.62
Total, economic costs	296.29
Residual returns to management and risk	-86.99
Harvest-period price (dollars/bu.)	2.40
Yield (bu./planted acre)	83.81
All costs and returns are preliminary as of O	8/01/87.

Appendix table 158--Pennsylvania corn production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	165.28
Total	165.28
Cash expenses:	
Seed	15.56
Fertilizer	40.96
Lime and gypsum	9.99
Chemicals	18.83
Custom operations	8.23
Fuel, lube, and electricity	7.31
Repairs	12.40
Hired labor	2.10
Drying	4.37
Miscellaneous	.35
Technical services	.11
Total, variable cash expenses	120.21
General farm overhead	
Taxes and insurance	23.00
Interest	22.59
	35.39
Total, fixed cash expenses	80.98
Total, cash expenses	201.19
Receipts less cash expenses	-35.91
Capital replacement	30.84
Receipts less cash expenses and replacement	-66.75
conomic (full ownership) costs:	
Variable cash expenses	120.21
General farm overhead	23.00
Taxes and insurance	22.59
Capital replacement	30.84
Allocated returns to owned inputs:	
Return to operating capital	2.42
Return to other nonland capital	6.75
Net land rent	18.38
Unpaid labor	16.99
Total, economic costs	241.18
Residual returns to management and risk	-75.90
arvest-period price (dollars/bu.) ield (bu./planted acre)	1.76 93.91

.

Appendix table 159--Pennsylvania barley production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	74.09
Secondary crop	51.85
Total	125.94
Cash expenses:	
Seed	9.26
Fertilizer	17.50
Lime and gypsum	4.88
Chemicals	.19
Custom operations	6.93
Fuel, lube, and electricity	6.72
Repairs	8.50
Hired labor	2.48
Miscellaneous	2.48
Total, variable cash expenses	58.45
local, vallable cash expenses	50.45
General farm overhead	9.92
Taxes and insurance	23.35
Interest	15.26
Total, fixed cash expenses	48.53
Total, cash expenses	106.97
Receipts less cash expenses	18.97
Capital replacement	28.93
Receipts less cash expenses and replacement	-9.96
Economic (full ownership) costs:	
Variable cash expenses	58.45
General farm overhead	9.92
Taxes and insurance	23.35
Capital replacement	28.93
Allocated returns to owned inputs:	
Return to operating capital	.73
Return to other nonland capital	6.47
Net land rent	26.26
Unpaid labor	16.63
Total, economic costs	170.73
Residual returns to management and risk	-44.79
Harvest-period price (dollars/bu.)	1.33
Yield (bu./planted acre)	55.71
A11	

All costs and returns are preliminary as of 08/01/87.

Appendix table 160--Pennsylvania oats production costs per planted acre

1986

Item

	1,00
	Dollar
Cash receipts (excl. direct Gov't. payments) Primary crop	
Secondary crop	52.55 41.18
Total	93.73
Cash expenses:	
Seed	7.55
Fertilizer	16.60
Lime and gypsum	11.32
Chemicals	2.43
Custom operations	5.16
Fuel, lube, and electricity	6.37
Repairs	9.11
Hired labor	1.81
Miscellaneous	1.43
Technical services	.05
Total, variable cash expenses	61.83
General farm overhead	9.14
Taxes and insurance	19.07
Interest	14.06
Total, fixed cash expenses	42.27
Total, cash expenses	104.09
Receipts less cash expenses	-10.36
Capital replacement	29.57
Receipts less cash expenses and replacement	-39.93
Economic (full ownership) costs:	
Variable cash expenses	61.83
General farm overhead	9.14
Taxes and insurance	19.07
Capital replacement	29.57
Allocated returns to owned inputs:	
Return to operating capital	1.18
Return to other nonland capital	6.73
Net land rent	10,99
Unpaid labor	18.28
Total, economic costs	156.79
Residual returns to management and risk	

Harvest-period price (dollars/bu.) .91 Yield (bu./planted acre) 57.75

All costs and returns are preliminary as of 08/01/87.

87

Appendix table 161--Pennsylvania soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	111.54
Secondary crop	64.60
Total	176.14
Cash expenses:	
Seed	13.66
Fertilizer	19.99
Lime and gypsum	7.99
Chemicals	.30
Custom operations	5.68
Fuel, lube, and electricity	7.28
Repairs	9.71
Hired labor	1.93
Miscellaneous	2.37
Technical services	.14
Total, variable cash expenses	69.05
	0,00
General farm overhead	11.44
Taxes and insurance	23.47
Interest	17.60
Total, fixed cash expenses	52.50
Total, cash expenses	121.56
Receipts less cash expenses	54.58
Capital replacement	33.62
Receipts less cash expenses and replacement	20.96
Conomic (full ownership) costs: Variable cash expenses	60.05
General farm overhead	69.05
Taxes and insurance	11.44
Capital replacement	23.47
Allocated returns to owned inputs:	33.62
Return to operating capital	2 50
Return to other nonland capital	2.59 7.12
Net land rent	16.76
Unpaid labor	
Total, economic costs	22.17
Total, economic costs	186.22
Residual returns to management and risk	-10.08
arvest-period price (dollars/bu.)	2.65

Appendix table 162--South Carolina corn production costs per planted acre

	Item	1986
0.1		Dollars
Casn re	ceipts (excl. direct Gov't. payments	
Tot	ry crop	69.13
101		69.13
Cash ex	Denses:	
Seed		16.00
Ferti	lizer	52.39
	and gypsum	7.22
Chemi		21.72
Custo	m operations	7.66
	lube, and electricity	4.57
Repai		8.07
Hired	labor	1.31
Dryin		1.45
-	llaneous	.17
	ical services	.06
	al, variable cash expenses	120.62
	-	
	al farm overhead	7.87
	and insurance	4.96
Inter		21.06
Tot	al, fixed cash expenses	33.89
Tot	al, cash expenses	154.51
Receipt	s less cash expenses	-85.38
	replacement	16.98
Receipt	s less cash expenses and replacement	-102.36
	c (full ownership) costs:	100 00
	ole cash expenses	120.62
	al farm overhead	7.87
	and insurance	4.96
	1 replacement	16.98
	ated returns to owned inputs:	
Retu	irn to operating capital	3.17
Net	urn to other nonland capital	2.81
	land rent	22.61
	uid labor	10.56
T	otal, economic costs	189.58
Residu	al returns to management and risk	-120.45
larvest-	period price (dollars/bu.)	
	pullanted acre)	1.65
	were acres	41.90

All costs and returns are preliminary as of 08/01/87.

Appendix table 163--South Carolina soft red winter wheat production costs per planted acre

 Item	 1986
Coch manufactor (and 1 through Control to 1)	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	56.55
Secondary crop	.52
Total	57.07
Cash expenses:	
Seed	8.20
Fertilizer	40.26
Lime and gypsum	4.66
Chemicals	3.35
Custom operations	8.31
Fuel, lube, and electricity	3.95
Repairs	6.74
Hired labor Miscellaneous	.75
Technical services	.16
Total, variable cash expenses	.12 76.50
iotai, valiable cash expenses	70.50
General farm overhead	3.33
Taxes and insurance	3.65
Interest	8.91
Total, fixed cash expenses	15.88
Total, cash expenses	92.38
Receipts less cash expenses	-35.31
Capital replacement	15.91
Receipts less cash expenses and replacement	-51.22
Economic (full ownership) costs:	
Variable cash expenses	76.50
General farm overhead	.3.33
Taxes and insurance	3.65
Capital replacement	15.91
Allocated returns to owned inputs:	<u></u>
Return to operating capital Return to other nonland capital	2.22 2.66
Net land rent	11.36
Unpaid labor	8.57
Total, economic costs	124.20
Residual returns to management and risk	-67.13
	======== 0 / F
	2.45
Harvest-period price (dollars/bu.) Yield (bu./planted acre)	23.08

Appendix table 164--South Carolina soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	71.00
Total	71.00

Cash expenses:	
Seed	7.47
Fertilizer	12.20
Lime and gypsum	4.43
Chemicals	23.17
Custom operations	4.95
Fuel, lube, and electricity	4.72
Repairs	7.65
Hired labor	1.49
Miscellaneous	.14
Technical services	.40
Total, variable cash expenses	66.63
General farm overhead	4.25
Taxes and insurance	4.83
Interest	11.38
Total, fixed cash expenses	20.47
Total, cash expenses	87.09
Receipts less cash expenses	-16.09
Capital replacement	17.60
Receipts less cash expenses and replacement	-33.69
Economic (full ownership) costs:	
Variable cash expenses	66.63
General farm overhead	4.25
Taxes and insurance	4.83
Capital replacement	17.60
Allocated returns to owned inputs:	
Return to operating capital	1.90
Return to other nonland capital	3.04
Net land rent	17.22
Unpaid labor	10.01
Total, economic costs	125.48
Residual returns to management and risk	-54.48
Harvest-period price (dollars/bu.)	4.84
arvest period price (dorrars/bu.)	

Appendix table 165--South Carolina cotton production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payment	
Primary crop Secondary crop	173.41
Total	16.18
	189.59
Cash expenses:	
Seed	5.99
Fertilizer	48.03
Lime and gypsum	6.29
Chemicals	133.72
Custom operations	9.71
Fuel, lube, and electricity	7.76
Repairs	18.26
Hired labor	7.37
Ginning	30.29
Miscellaneous	4.94
Technical services	2.80
Total, variable cash expenses	275.16
General farm overhead	16.61
Taxes and insurance	10.64
Interest	44.47
Total, fixed cash expenses	71.73
Total, cash expenses	346.89
Receipts less cash expenses	-157.30
Capital replacement	52 51
Receipts less cash expenses and replacement	-209.81
Economic (full ownership) costs:	
Variable cash expenses	275.16
General farm overhead	16.61
Taxes and insurance	10.64
Capital replacement	52.51
Allocated returns to owned inputs:	J2.J1
Return to operating capital	4.86
Return to other nonland capital	8.75
Net land rent	28.96
Unpaid labor	14.31
Total, economic costs	411.80
Residual returns to management and risk	-222.21
arvest-period price (dollars/1b.)	
ield (lbs./planted acre)	.49
(Lest, pranced acte)	353.90

Appendix table 166--South Dakota corn production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments)):
Primary crop	102.89
Total	102.89
Cash expenses:	
Seed	11.54
Fertilizer	12.54
Chemicals	8.50
Custom operations	3.69
Fuel, lube, and electricity	3.85
Repairs	8.16
Hired labor	1.36
Drying	2.69
Technical services	.25
Total, variable cash expenses	52.58
General farm overhead	9.45
Taxes and insurance	10.32
Interest	22.22
Total, fixed cash expenses	41.99
Total, cash expenses	94.57
Receipts less cash expenses	8.32
Capital replacement	21.44
eccipts less cash expenses and replacement	-13.12
conomic (full ownership) costs:	
Variable cash expenses	52.58
General farm overhead	9.45
Taxes and insurance	10.32
Capital replacement	21.44
Allocated returns to owned inputs:	
Return to operating capital	1.35
Return to other nonland capital	4.69
Net land rent	23.08
Unpaid labor	11.05
Total, economic costs	133.96
Residual returns to management and risk	-31.07
arvest-period price (dollars/bu.)	
leld (bu./planted acre)	1.29 79.76

All costs and returns are preliminary as of 08/01/87.

90

۰,

and recurs are preliminary as of 08/01/8/.

Appendix table 167--South Dakota sorghum production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	38.66
Total	38.66
Cash expenses:	
Seed	2.97
Fertilizer	2.71
Chemicals	4.61
Custom operations	1.76
Fuel, lube, and electricity	2.70
Repairs	5.23
Hired labor	1.04
Drying	.70
Miscellaneous	.08
Technical services	.17
Total, variable cash expenses	21.97
General farm overhead	6.74
Taxes and insurance	6.99
Interest	15.87
Total, fixed cash expenses	29.60
Total, cash expenses	51.57
Receipts less cash expenses	-12.91
Capital replacement	14.71
Receipts less cash expenses and replacement	-27.62
Economic (full ownership) costs:	01 07
Variable cash expenses	21.97
General farm overhead	6.74
Taxes and insurance	6.99
Capital replacement	14.71
Allocated returns to owned inputs:	
Return to operating capital	•57
Return to other nonland capital	2.84
Net land rent	8.59
Unpaid labor	6.38
Total, economic costs	68.80
Residual returns to management and risk	-30.14
Harvest-period price (dollars/bu.)	1.24
Yield (bu./planted acre)	31.18

All costs and returns are preliminary as of 08/01/87.

Appendix table 168--South Dakota barley (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	48.17
Secondary crop	.56 48.73
Total	48./3
Cash expenses:	
Seed	3.87
Fertilizer	6.39
Chemicals	2.72
Custom operations	2.13
Fuel, lube, and electricity	3.32
Repairs	6.65
Hired labor	1.08
Miscellaneous	.26
Technical services	.05
Total, variable cash expenses	26.47
General farm overhead	5.24
Taxes and insurance	7.96
Interest	12.33
Total, fixed cash expenses	25.54
Total, cash expenses	52.00
Receipts less cash expenses	-3.27
Capital replacement	17.85
Receipts less cash expenses and replacement	-21.12
Economic (full ownership) costs:	
Variable cash expenses	26.47
General farm overhead	5.24
Taxes and insurance	7.96
Capital replacement	17.85
Allocated returns to owned inputs:	
Return to operating capital	.47
Return to other nonland capital	3.70
Net land rent	12.50
Unpaid labor	7.23
Total, economic costs	81.42
Residual returns to management and risk	-32.69
Harvest-period price (dollars/bu.)	1.20
Tield (bu./planted acre)	40.14

Appendix table 169--South Dakota barley (after fallow) production costs per planted acre

Item	1986
6 J	Dollar
Cash receipts (excl. direct Gov't. payments	
Primary crop	40.55
Secondary crop Total	.21
	40.76
Cash expenses:	
Seed	3.55
Fertilizer	3.99
Chemicals	1.22
Custom operations	4.77
Fuel, lube, and electricity	3.70
Repairs	7.79
Hired labor	1.32
Miscellaneous	•26
Total, variable cash expenses	26.59
General farm overhead	5.66
Taxes and insurance	10.53
Interest	13.31
Total, fixed cash expenses	29.50
Total, cash expenses	56.09
eceipts less cash expenses	-15.33
apital replacement	20.83
eceipts less cash expenses and replacement	-36.16
conomic (full ownership) costs:	
Variable cash expenses	26.59
General farm overhead	5.66
Taxes and insurance	10.53
Capital replacement	20.83
Allocated returns to owned inputs:	20.05
Return to operating capital	• 59
Return to other nonland capital	3.84
Net land rent	8.30
Unpaid labor	8.80
Total, economic costs	85.14
Residual returns to management and risk	-44.38
arvest-period price (dollars/bu.)	 1.20
leld (bu./planted acre)	33.79

Appendix table 170--South Dakota oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)):
Primary crop	24.95
Secondary crop Total	7.31
10Lai ====================================	32.26
Cash expenses:	
Seed	4.30
Fertilizer	6.42
Chemicals	1.25
Custom operations	2.01
Fuel, lube, and electricity	2.72
Repairs	5.43
Hired labor	.76
Miscellaneous	.38
Total, variable cash expenses	23.27
General farm overhead	4.19
Taxes and insurance	7.69
Interest	9.84
Total, fixed cash expenses	21.72
Total, cash expenses	44.99
Receipts less cash expenses	-12.73
Capital replacement	13.49
Receipts less cash expenses and replacement	-26.22
Sconomic (full ownership) costs:	
Variable cash expenses	23.27
General farm overhead	4.19
Taxes and insurance	7.69
Capital replacement	13.49
Allocated returns to owned inputs:	
Return to operating capital	.38
Return to other nonland capital	2.85
Net land rent	6.80
Unpaid labor	7.72
Total, economic costs	66.39
Residual returns to management and risk	-34.13
arvest-period price (dollars/bu.)	.81
ield (bu./planted acre)	30.80

All costs and returns are preliminary as of 08/01/87.

92

Appendix table 171--South Dakota hard red winter wheat (after crop) production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments):	2
Primary crop	63.27
Secondary crop	• • 90
Total	64.17
Seed	4.80
Fertilizer	6.09
Chemicals	2.49
Custom operations	7.56
Fuel, lube, and electricity	2.42
Repairs	4.52
Hired labor	.50
Miscellaneous	.26
Technical services	.09
Total, variable cash expenses	28.73
General farm overhead	7.12
Taxes and insurance	6.11
Interest	16.75
Total, fixed cash expenses	29.98
Total, cash expenses	58.71
Receipts less cash expenses	5.46
Capital replacement	15.14
Receipts less cash expenses and replacement	-9.68
Conomic (full ownership) costs:	
Variable cash expenses	28.73
General farm overhead	7.12
Taxes and insurance	6.11
Capital replacement	15.14
Allocated returns to owned inputs:	
Return to operating capital	.95
Return to other nonland capital	2.75
Net land rent	14.46
Unpaid labor	5.75
Total, economic costs	81.01
Residual returns to management and risk	-16.84
larvest-period price (dollars/bu.)	2.01
lield (bu./planted acre)	31.48

Appendix table 172--South Dakota hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	60.12
Secondary crop	.67
Total	60.79
Cash expenses:	
Seed	4.22
Fertilizer	1.40
Chemicals	2.85
Custom operations	9.54
Fuel, lube, and electricity	3.18
Repairs	5.47
Hired labor	.68
Miscellaneous	.26
Total, variable cash expenses	27.59
General farm overhead	8.45
Taxes and insurance	8.19
Interest	19.87
Total, fixed cash expenses	36.50
Total, cash expenses	64.10
Receipts less cash expenses	-3.31
Capital replacement	14.81
Receipts less cash expenses and replacement	-18.12
Economic (full ownership) costs:	
Variable cash expenses	27.59
General farm overhead	8.45
Taxes and insurance	8.19
Capital replacement	14.81
Allocated returns to owned inputs:	·
Return to operating capital	.89
Return to other nonland capital	2.65
Net land rent	15.54
Unpaid labor	7.77
Total, economic costs	85.89
Residual returns to management and risk	-25.10
Harvest-period price (dollars/bu.)	2.01
	29.91

Appendix table 173--South Dakota hard red spring wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	55.60
Secondary crop	.90
Total	56.50
Cash expenses:	
Seed	6.08
Fertilizer	7.01
Chemicals	2.63
Custom operations	3.62
Fuel, lube, and electricity	2.84
Repairs	5.75
Hired labor	.60
Miscellaneous	.26
Technical services	.10
Total, variable cash expenses	28.88
General farm overhead	5.67
Taxes and insurance	7.30
Interest	13.33
Total, fixed cash expenses	26.29
Total, cash expenses	55.18
leceipts less cash expenses	1.32
Capital replacement	15.84
eceipts less cash expenses and replacement	-14.52
conomic (full ownership) costs:	
Variable cash expenses	28.88
General farm overhead	5.67
Taxes and insurance	7.30
Capital replacement	15.84
Allocated returns to owned inputs:	
Return to operating capital	.50
Return to other nonland capital	3.16
Net land rent	12.53
Unpaid labor	6.88
Total, economic costs	80.76
Residual returns to management and risk	-24.26
arvest-period price (dollars/bu.)	2.47
ield (bu./planted acre)	22.51

Appendix table 174--South Dakota hard red spring wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):
Primary crop	53.01
Secondary crop	.90
Total	53.91
Cash expenses:	
Seed	5.40
Fertilizer	3.54
Chemicals	2.88
Custom operations	5.42
Fuel, lube, and electricity	3.33
Repairs	6.32
Hired labor	.84
Miscellaneous	.26
Total, variable cash expenses	27.99
Conoral form events at	
General farm overhead	6.07
Taxes and insurance	9.65
Interest	14.28
Total, fixed cash expenses	30.00
Total, cash expenses	57.99
eceipts less cash expenses	-4.08
Capital replacement	16.75
eccipts less cash expenses and replacement	•-20.83
conomic (full ownership) costs:	
Variable cash expenses	27.99
General farm overhead	6.07
Taxes and insurance	9.65
Capital replacement	16.75
Allocated returns to owned inputs:	20075
Return to operating capital	.65
Return to other nonland capital	3.15
Net land rent	13.66
Unpaid labor	9.67
Total, economic costs	87.59
Residual returns to management and risk	-33.68
arvest-period price (dollars/bu.)	2.47
ield (bu./planted acre)	21.46

Appendix table 175--South Dakota durum wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments): Primary crop	52.32
Secondary crop	.90
Total	53.22
Cash expenses:	
Seed	6.08
Fertilizer	7.01
Chemicals	2.63
Custom operations	3.76
Fuel, lube, and electricity	2.86
Repairs	5.78
Hired labor	.59
Miscellaneous	.26
Technical services	.10
Total, variable cash expenses	29.07
General farm overhead	6.16
Taxes and insurance	7.49
Interest	14.48
Total, fixed cash expenses	28.13
Total, cash expenses	57.20
Receipts less cash expenses	-3.98
Capital replacement	16.00
Receipts less cash expenses and replacement	-19.98
Economic (full ownership) costs:	
Variable cash expenses	29.07
General farm overhead	6.16
Taxes and insurance	7.49
Capital replacement	16.00
Allocated returns to owned inputs:	
Return to operating capital	.50
Return to other nonland capital	3.19
Net land rent	11.55
Unpaid labor	6.80
Total, economic costs	80.75
Residual returns to management and risk	-27.53
Harvest-period price (dollars/bu.)	2.18
Yield (bu./planted acre)	24.00
All costs and returns are preliminary as of 0	8/01/87.

Appendix table 176--South Dakota durum wheat (after fallow) production costs per planted acre

Item assure the second s	1986
	Dollar
Cash receipts (excl. direct Gov't. payments):	
Primary crop	88.07
Secondary crop	.90
Total	88.97
Cash expenses:	
Seed	5.40
Fertilizer	3.54
Chemicals	2.88
Custom operations	5.55
Fuel, lube, and electricity	3.66
Repairs and share and share a straight straight the	7.20
Hired labor	.90
Miscellaneous	•26
Total, variable cash expenses	29.38
General farm overhead	6.69
Taxes and insurance	10.87
Interest	15.74
Total, fixed cash expenses	33.29
Total, cash expenses	62.68
Receipts less cash expenses	26.29
Capital replacement	19.64
Receipts less cash expenses and replacement	6.65
Economic (full ownership) costs:	
Variable cash expenses	29.38
General farm overhead	6.69
Taxes and insurance	10.87
Capital replacement	19.64
Allocated returns to owned inputs:	
Return to operating capital	.62
Return to other nonland capital	3.78
Net land rent	20.72
Unpaid labor	10.33
Total, economic costs	102.03
Residual returns to management and risk	-13.06
Harvest-period price (dollars/bu.)	2.18
arvest-period price (dollars/bu,)	

All costs and returns are preliminary as of 08/01/87.

95

Appendix table 177--South Dakota soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	133.77
Total	133.77
Cash expenses:	
Seed	6.33
Fertilizer	3.81
Chemicals	13.05
Custom operations	5.84
Fuel, lube, and electricity	3.19
Repairs	6.19
Hired labor	1.79
Total, variable cash expenses	40.20
General farm overhead	12.03
Taxes and insurance	9.99
Interest	28.32
Total, fixed cash expenses	50.34
Total, cash expenses	90.55
leceipts less cash expenses	43.22
apital replacement	17.95
ecceipts less cash expenses and replacement	25.27
conomic (full ownership) costs:	===============
Variable cash expenses	40.20
General farm overhead	12.03
Taxes and insurance	9.99
Capital replacement	17.95
Allocated returns to owned inputs:	1/0/5
Return to operating capital	.94
Return to other nonland capital	3.50
Net land rent	34.47
Unpaid labor	12.01
Total, economic costs	131.09
Residual returns to management and risk	2.68
arvest-period price (dollars/bu.)	4.38
ield (bu./planted acre)	4.30

All costs and returns are preliminary as of 08/01/87.

Appendix table 178--South Dakota sunflower production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments):	
Primary crop	83.81
Total ====================================	83.81
Cash expenses:	
Seed	9.70
Fertilizer	4.37
Chemicals	8.23
Custom operations	3.17
Fuel, lube, and electricity	3.14
Repairs	6.09
Hired labor	.08
Drying	1.08
Miscellaneous	.08
Total, variable cash expenses	35.94
	·
General farm overhead	7.85
Taxes and insurance Interest	7.23
	18.46
Total, fixed cash expenses	33.54
Total, cash expenses	69.48
Receipts less cash expenses	14.33
Capital replacement	17.18
Receipts less cash expenses and replacement	-2.85
Sconomic (full ownership) costs:	********
Variable cash expenses	35.94
General farm overhead	7.85
Taxes and insurance	7.23
Capital replacement	17.18
Allocated returns to owned inputs:	
Return to operating capital	.78
Return to other nonland capital	3.39
Net land rent	19.16
Unpaid labor	7.66
Total, economic costs	99.19
Residual returns to management and risk	-15.38
	6.25

Appendix table 179—South Dakota flaxseed production costs per planted acre

,Item	1986
en ante en la companya de la company La companya de la comp	Dollars
Cash receipts (excl. direct Goy't. payments):	
Primary crop	49.39
Secondary crop	9.53
Total	58.92
* = = = = = = = = = = = = = = = = = = =	
Cash expenses:	
Seed	7.23
Fertilizer	1.70
Chemicals	2.52
Custom operations	3.12
Fuel, lube, and electricity	3.55
Repairs	7.33
Repairs Hired labor	.12
Miccollanoous	1.27
Total, variable cash expenses	26.84
್ಷ ಕಾರ್ಯಕ್ರಿಗೆ ಕ್ರಿಸ್ - ⁶ ವಾಗಿಗೆ ೧೯೫೭ - ೧೯೫೭ ೧೯೫೨ ನಿರ್ದೇಶಕ ಕೊಡೆಗೆ ೧೯೯೫ ಕೊಡೆಗೆ ೧೯೯೫ ಕೊಡೆಗೆ ಗಳು ಸ್ಥಿ	
General farm overhead	5.01
Taxes and insurance	8.71
Interest	11.79
Total, fixed cash expenses	25.51
Total, cash expenses	52.35
Receipts less cash expenses	6.57
Capital replacement	20.38
Receipts less cash expenses and replacement	-13.81
Economic (full ownership) costs:	06.04
Variable cash expenses	26.84
General farm overhead	5.01
Taxes and insurance	8.71
Capital replacement	20.38
Allocated returns to owned inputs:	
Return to operating capital	•41
Return to other nonland capital	4.00
Net land rent	11.99
Unpaid labor	11.71
Total, economic costs	89.06
Residual returns to management and risk	-30.14
Harvest-period price (dollars/bu.)	3.73
Yield (bu./planted acre)	13.24
	LJ•24

All costs and returns are preliminary as of 08/01/87.

Appendix table 180--Tennessee corn production costs per planted acre 1986 Item . Dollars Cash receipts (excl. direct Gov't. payments): 116.88 Primary crop : 116.88 Total _______________ rte d' Cash expenses: Seed and and and and Since philipst 16.13 51.35 Fertilizer Lime and gypsum 1.29 19.54 Chemicals 4.47 Custom operations 6.09 Fuel, lube, and electricity Repairs Hired-labor stars water per setting the rectain 1:68 Drying 3.16 Miscellaneous .04 Total, variable cash expenses 114.52 4. g 24 General farm overhead 10.63 8.85 Taxes and insurance 16.20 Interest Total, fixed cash expenses 35.68 Total, cash expenses 150.20 -33.32 Receipts less cash expenses Capital replacement 27.46 -60.78 Receipts less cash expenses and replacement Economic (full ownership) costs: 114.52 Variable cash expenses General farm overhead 10.63 8.85 Taxes and insurance Capital replacement 27.46 Allocated returns to owned inputs: Return to operating capital 2.46 5.07 Return to other nonland capital 22.14 Net land rent Unpaid labor 13.57 204.70 Total, economic costs Residual returns to management and risk -87.82 Harvest-period price (dollars/bu.) 1.60 73.05 Yield (bu./planted acre) _____

Appendix table 181--Tennessee soft red winter wheat production costs per planted acre

986
lars
35
50
85
-
79
70
93
18
25
36
74
90
42
27
89
54
45
87
15
30
86
16
27
27 89
59 54
34 36
20
25
2.) 99
20
37 37
37 37
52

50
4

Appendix table 182--Tennessee soybeans . production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):
Primary crop	118.29
Total	118.29
Cash expenses:	
Seed	7.36
Fertilizer	12.47
Lime and gypsum	2.25
Chemicals	19.12
Custom operations	3.79
Fuel, lube, and electricity	4.86
Repairs	7.26
Hired labor	1.61
Miscellaneous	.38
Technical services	.08
Total, variable cash expenses	59.18
General farm overhead	6.99
Taxes and insurance	6.84
Interest	10.66
Total, fixed cash expenses	24.49
Total, cash expenses	83.68
leceipts less cash expenses	34.61
Capital replacement	25.72
eccipts less cash expenses and replacement	8.89
conomic (full ownership) costs:	
Variable cash expenses	59.18
General farm overhead	6.99
Taxes and insurance	6.84
Capital replacement	25.72
Allocated returns to owned inputs:	
Return to operating capital	1.72
Return to other nonland capital	3.96
Net land rent	27.72
Unpaid labor	10.79
Total, economic costs	142.92
Residual returns to management and risk	-24.63
arvest-period price (dollars/bu.)	4.89
ield (bu./planted acre)	24,19

Appendix table 183--Tennessee cotton production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	267.11
Secondary crop	33.16
Total	300.27
Cash expenses:	8.92
Seed	39.74
Fertilizer	.80
Lime and gypsum	26.85
Chemicals Custom operations	15.36
Fuel, lube, and electricity	7.77
Repairs	28.42
Hired labor	6.62
Ginning	27.16
Miscellaneous	.53
Technical services	.66
Total, variable cash expenses	162.83
General farm overhead	18.88
Taxes and insurance	11.48
Interest	28.78
Total, fixed cash expenses	59.15
Total, cash expenses	221.98
Receipts less cash expenses	78.29
Capital replacement	51.15
Receipts less cash expenses and replacement	27.14
Economic (full ownership) costs:	1 (0 0 0 0
Variable cash expenses	162.83
General farm overhead	18.88
Taxes and insurance	11.48
Capital replacement	51.15
Allocated returns to owned inputs:	2 20
Return to operating capital	2.39 8.45
Return to other nonland capital	48.09
Net land rent	48.09 12.84
Unpaid labor	316.12
Total, economic costs	JT0.12
Residual returns to management and risk	-15.85
Harvest-period price (dollars/lb.)	.47
Yield (lbs./planted acre)	564.71
·	

Appendix table 184--Texas corn (dryland) production costs per planted acre

1986 Item Dollars Cash receipts (excl. direct Gov't. payments): 150.00 Primary crop 150.00 Total ______ Cash expenses: 14.34 Seed 30.51 Fertilizer 1.41 Lime and gypsum 12.67 Chemicals 8.04 Custom operations 5.57 Fuel, lube, and electricity 9.35 Repairs 1.54 Hired labor .18 Drying .47 Miscellaneous 84.09 Total, variable cash expenses General farm overhead 10.67 7.35 Taxes and insurance 16.92 Interest 34.94 Total, fixed cash expenses 119.03 Total, cash expenses 30.97 Receipts less cash expenses 22.92 Capital replacement Receipts less cash expenses and replacement 8.05 ______ Economic (full ownership) costs: 84.09 Variable cash expenses 10.67 General farm overhead 7.35 Taxes and insurance 22.92 Capital replacement Allocated returns to owned inputs: 2.30 Return to operating capital Return to other nonland capital 4.00 27.34 Net land rent 12.50 Unpaid labor 171.16 Total, economic costs -21.16Residual returns to management and risk Harvest-period price (dollars/bu.) 1.90 78.95 Yield (bu./planted acre) _____

All costs and returns are preliminary as of 08/01/87.

Appendix table 185--Texas corn (irrigated) production costs per planted acre

<u>Construction</u> and the second provided states of the second states of	
	1986
	Dollar
Cash receipts (excl. direct Gov't. payments	s):
Primary crop	279.93
Total	279.93
Cash expenses:	
Seed	
Fertilizer	18.85
Chemicals	55.68
Custom operations	21.56
Fuel, lube, and electricity	19.37
Repairs	84.30
Hired labor	23.96
Purchased irrigation water	3.38
Drying	4.56
Miscellaneous	1.23
Technical services	1.18
Total, variable cash expenses	.75
Local, valiable cash expenses	234.82
General farm overhead	20.68
Taxes and insurance	8.95
Interest	32.82
Total, fixed cash expenses	62.45
Total, cash expenses	297.27
eceipts less cash expenses	-17.34
apital replacement	43.53
eccipts less cash expenses and replacement	_60 07
conomic (full ownership) costs:	
Variable cash expenses	234.82
General farm overhead	20.68
Taxes and insurance	8.95
Capital replacement	43.53
Allocated returns to owned inputs:	
Return to operating capital	5.39
Return to other nonland capital Net land rent	7.70
	44.47
Unpaid labor	27.31
Total, economic costs	392.86
Residual returns to management and risk	-112.93
rvest-period price (dollars/bu.)	 1.90
eld (bu./planted acre)	

Appendix table 186--Texas sorghum (dryland) production costs per planted acre

Item	1986
Cash mandata (1 1	Dollars
Cash receipts (excl. direct Gov't. payments Primary crop	
Total	80.61
	80.61
Cash expenses:	
Seed	4.09
Fertilizer	14.81
Chemicals	5.67
Custom operations	4.16
Fuel, lube, and electricity	5.12
Repairs	8.44
Hired labor	1.98
Drying	.14
Miscellaneous Technical accurity	• 50
Technical services	•05
Total, variable cash expenses	44.96
General farm overhead	6.55
Taxes and insurance	6.15
Interest	10.39
Total, fixed cash expenses	23.09
Total, cash expenses	68.06
Receipts less cash expenses	12.55
Capital replacement	19.96
Receipts less cash expenses and replacement	-7.41
Economic (full ownership) costs:	===========
Variable cash expenses	44.96
General farm overhead	6.55
Taxes and insurance	6.15
Capital replacement	19.96
Allocated returns to owned inputs:	17.70
Return to operating capital	1.16
Return to other nonland capital	3.49
Net land rent	18.97
Unpaid labor	12.17
Total, economic costs	113.41
Residual returns to management and risk	-32.80
arvest-period price (dollars/bu.)	 1.67
ield (bu./planted acre)	48.27

All costs and returns are preliminary as of 08/01/87.

Appendix table 187--Texas sorghum (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	122.41
Total	122.41
ash expenses:	
Seed	4.79
Fertilizer	31.43
Chemicals	15.04
Custom operations	9.21
Fuel, lube, and electricity	54.39
Repairs	19.78
Hired labor	3.49
Purchased irrigation water	3.05
Miscellaneous	.58
Technical services	.26
Total, variable cash expenses	142.02
	10 20
General farm overhead	10.39
Taxes and insurance	7.83
Interest	16.48 34.70
Total, fixed cash expenses	54.70
Total, cash expenses	176.72
Receipts less cash expenses	-54.31
Capital replacement	37.44
Receipts less cash expenses and replacement	-91.75
Conomic (full ownership) costs:	
Variable cash expenses	142.02
General farm overhead	10.39
Taxes and insurance	7.83
Capital replacement	37.44
Allocated returns to owned inputs:	
Return to operating capital	2.12
Return to other nonland capital	6.48
Net land rent	19.64
Unpaid labor	21.47
Total, economic costs	247.39
Residual returns to management and risk	-124.98
Harvest-period price (dollars/bu.)	1.67
Yield (bu./planted acre)	73.30

Appendix table 188--Texas hard red winter wheat (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	27.85
Secondary crop	7.32
Total	35.17
Cook eveness.	
Cash expenses: Seed	5.51
Seed Fertilizer	10.96
	1.82
Chemicals	5.27
Custom operations	3.24
Fuel, lube, and electricity	
Repairs	5.46
Hired labor	.71
Total, variable cash expenses	32.97
General farm overhead	2.78
Taxes and insurance	3.67
Interest	4.41
Total, fixed cash expenses	10.86
Total, liked cash expenses	20000
Total, cash expenses	43.83
Receipts less cash expenses	-8.66
Capital replacement	11.46
Receipts less cash expenses and replacement	-20.12
Economic (full ownership) costs:	<u> 00 07</u>
Variable cash expenses	32.97
General farm overhead	2.78
Taxes and insurance	3.67
Capital replacement	11.46
Allocated returns to owned inputs:	
Return to operating capital	1.10
Return to other nonland capital	1.93
Net land rent is see which we wanted and the second	6.00
Unpaid labor	8.17
Total, economic costs	68.08
Residual returns to management and risk	-32.91
Harvest-period price (dollars/bu.)	2.21
	12.60
Yield (bu./planted acre)	12.00

All costs and returns are preliminary as of 08/01/87.

Appendix table 189--Texas hard red winter wheat (irrigated) production costs per planted acre

Item	1986
Coch monthe () in the second	Dollars
Cash receipts (excl. direct Gov't. payments	
Primary crop	65.48
Secondary crop	20.59
Total	86.07
Cash expenses:	
Seed	5.99
Fertilizer	29.19
Chemicals	2.23
Custom operations	8.57
Fuel, lube, and electricity	72.90
Repairs	20.08
Hired labor	1.49
Miscellaneous	.06
Technical services	.00
Total, variable cash expenses	140.57
	110.57
General farm overhead	7.61
Taxes and insurance	6.53
Interest	12.07
Total, fixed cash expenses	26.21
Total, cash expenses	166.78
Receipts less cash expenses	-80.71
Capital replacement	35.13
Receipts less cash expenses and replacement	-115.84
	=========
Economic (full ownership) costs:	
Variable cash expenses	140.57
General farm overhead	7.61
Taxes and insurance	6.53
Capital replacement Allocated returns to owned inputs:	35.13
Return to operating capital	3.65
Return to other nonland capital	5.87
Unpaid labor	17.09
Total, economic costs	216.45
Residual returns to management and risk	-130.38
arvest-period price (dollars/bu.) ield (bu./planted acre)	2.21
tere (bus, pranted acre)	29.63

Appendix table 190--Texas Gulf Coast (upper counties) rice production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments	s):
Primary crop	227.82
Total	227.82
Cash expenses:	
Seed	25.75
Fertilizer	36.42
Chemicals	.38
Custom operations	70.17
Fuel, lube, and electricity	31.33
Repairs	25.06
Hired labor	15.58
Purchased irrigation water	
Drying	55.95 58.11
Technical services	
Total, variable cash expenses	4.38
Locar, variabre cash expenses	323.13
General farm overhead	19.21
Taxes and insurance	11.38
Interest	30.48
Total, fixed cash expenses	
cabin expenses	61.07
Total, cash expenses	384.21
Receipts less cash expenses	-156.39
Capital replacement	36.69
Receipts less cash expenses and replacement	-193.08
Economic (full ownership) costs:	
Variable cash expenses	323.13
General farm overhead	19.21
Taxes and insurance	11.38
Capital replacement	36.69
Allocated returns to owned inputs:	
Return to operating capital	6.15
Return to other nonland capital	7.79
Net land rent	8.60
Unpaid labor	26.54
Total, economic costs	439.49
Residual returns to management and risk	-211.67
arvest-period price (dollars/cwt.)	4.03
ield (cwt./planted acre)	

102

Appendix table 191--Texas Gulf Coast (lower counties) rice production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	269.73
Total	269.73
cash expenses:	
Seed	26.50
Fertilizer	38.56
Chemicals	2,91
Custom operations	79.96
Fuel, lube, and electricity	34.42
Repairs	33.76
Hired labor	17.85
Purchased irrigation water	73.61
Drying	57.43
Technical services	7.62
Total, variable cash expenses	372.62
General farm overhead	23.21
Taxes and insurance	15.06
Interest	36.84
Total, fixed cash expenses	75.11
Total, cash expenses	447.73
Receipts less cash expenses	-178.00
Capital replacement	66.25
Receipts less cash expenses and replacement	-244.25
Economic (full ownership) costs:	
Variable cash expenses	372.62
General farm overhead	23.21
Taxes and insurance	15.06
Capital replacement	66.25
Allocated returns to owned inputs:	
Return to operating capital	6.07
Return to other nonland capital	11.75
Net land rent	10.68
Unpaid labor	30.40
Total, economic costs	536.04
Residual returns to management and risk	-266.31
Harvest-period price (dollars/cwt.)	4.03
Yield (cwt./planted acre)	66.93

All costs and returns are preliminary as of 08/01/87.

Appendix table 192--Texas peanuts (dryland) production costs per planted acre

Item	1986
	Dollars
Cash receipts:	265 7/
Primary crop	265.74 8.71
Secondary crop Total	274.45
Cash expenses:	
Seed	41.47
Fertilizer	14.21
Lime and gypsum	1.41
Chemicals	23.16
Custom operations	4.87
Fuel, lube, and electricity	7.32
Repairs	12.60
Hired labor	6.87
Drying	15.10
Technical services	.17
Total, variable cash expenses	127.18
General farm overhead	8.20
Taxes and insurance	8.53
Interest	13.00
Total, fixed cash expenses	29.73
Total, cash expenses	156.91
Receipts less cash expenses	117.54
Capital replacement	29.85
Receipts less cash expenses and replacement	87.69
Economic (full ownership) costs:	
Variable cash expenses	127.18
General farm overhead	8.20
Taxes and insurance	8.53
Capital replacement	29.85
Allocated returns to owned inputs:	
Return to operating capital	2.31
Return to other nonland capital	5.93
Net land rent	39.37
Unpaid labor	23.01
Total, economic costs	244.38
Residual returns to management and risk	30.07
	20
Harvest-period price (dollars/lb.)	.30
Yield (lbs./planted acre)	891.76
	00/01/07

Appendix table 193--Texas peanuts (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts:	*
Primary crop	724.65
Secondary crop	17.41
Total	742.06
Cash expenses:	
Seed	41.47
Fertilizer	20.76
Chemicals	45.33
Custom operations	15.41
Fuel, lube, and electricity	61.64
Repairs	33.10
Hired labor	10.40
Drying	25.08
Technical services	.94
Total, variable cash expenses	254.13
General farm overhead	32.90
Taxes and insurance	13.25
Interest	52.21
Total, fixed cash expenses	98.36
Total, cash expenses	352.48
Receipts less cash expenses	389.58
Capital replacement	69.92
Receipts less cash expenses and replacement	319.66
Economic (full ownership) costs:	a a
Variable cash expenses	254.13
General farm overhead	32.90
Taxes and insurance	13.25
Capital replacement	69.92
Allocated returns to owned inputs:	
Return to operating capital	4.39
Return to other nonland capital	12.57
Net land rent	108.20
Unpaid labor	34.80
Total, economic costs	530.16
Residual returns to management and risk	211.90
larvest-period price (dollars/lb.)	.30
ield (lbs./planted acre)	2,431.71

Appendix table 194--Texas cotton (dryland) production costs per planted acre

	2
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	94.17
Secondary crop	19.73
Total	113.90
Cash expenses:	
Seed	8.10
Fertilizer	5.43
Chemicals	18.35
Custom operations	5.08
Fuel, lube, and electricity	6.25
Repairs	10.76
Hired labor	7.23
Ginning	26.34
Technical services	0.21
Total, variable cash expenses	87.74
Total, vallable cash expenses	0/./4
General farm overhead	7.50
Taxes and insurance	5.84
Interest	11.90
Total, fixed cash expenses	25.25
Total, cash expenses	112.99
Receipts less cash expenses	0.91
Capital replacement	23.57
Receipts less cash expenses and replacement	-22.66
Economic (full ownership) costs:	
Variable cash expenses	87.74
General farm overhead	7.50
Taxes and insurance	5.84
Capital replacement	23.57
Allocated returns to owned inputs:	23.57
Return to operating capital	1.63
Return to other nonland capital	3.95
Net land rent	20.36
Unpaid labor	14.02
Total, economic costs	164.62
,	
Residual returns to management and risk	-50.72
Harvest-period price (dollars/lb.)	.48
Yield (lbs./planted acre)	196.19
All costs and returns are preliminary as of 0	8/01/87

and returns are preliminary as of 08/01/87.

Appendix table 195--Texas cotton (irrigation) production costs per planted acre

Item	1986
	<u>Dollars</u>
Cash receipts (excl. direct Gov't. payments):	
Primary crop	177.39
Secondary crop Total	40.60
10Lai	217.99
Cash expenses:	
Seed	9.21
Fertilizer	12.41
Chemicals	35.52
Custom operations	11.93
Fuel, lube, and electricity	36.78
Repairs	21.22
Hired labor	12.18
Purchased irrigation water	3.58
Ginning	38.66
Technical services	1.17
Total, variable cash expenses	182.65
General farm overhead	10.33
Taxes and insurance	8.98
Interest	16.40
Total, fixed cash expenses	35.71
and the second	
Total, cash expenses	218.36
Receipts less cash expenses	-0.37
Capital replacement	45.61
Receipts less cash expenses and replacement	-45.98
Economic (full ownership) costs:	
Variable cash expenses	182.65
General farm overhead	10.33
Taxes and insurance	8.98
Capital replacement	45.61
Allocated returns to owned inputs:	0 07
Return to operating capital Return to other nonland capital	3.37
Net land rent	7.88
Unpaid labor	35.36
	23.64
Total, economic costs	317.83
Residual returns to management and risk	-99.84
Harvest-period price (dollars/1b.)	.48
Yield (lbs./planted acre)	369.57
All costs and returns are preliminary as of 04	3/01/87.

Appendix table 196--Virginia corn production costs per planted acre

Item 1986 Dollars Cash receipts (excl. direct Gov't. payments): Primary crop 87.90 Total 87.90 Cash expenses: Seed 16.26 Fertilizer 45.07 Lime and gypsum 7.69 Chemicals 23.95 Custom operations 10.97 Fuel, lube, and electricity 3.66 Repairs 8.13 Hired labor 1.39 Drying .79 Miscellaneous .03 Technical services .68 Total, variable cash expenses 118.62 General farm overhead 13.61 Taxes and insurance 8.63 Interest 20.75 Total, fixed cash expenses 42.99 Total, cash expenses 161.61 Receipts less cash expenses -73.71 Capital replacement 21.26 Receipts less cash expenses and replacement -94.97 Economic (full ownership) costs: Variable cash expenses 118.62 General farm overhead 13.61 Taxes and insurance 8.63 Capital replacement 21.26 Allocated returns to owned inputs: Return to operating capital 2.72 Return to other nonland capital 3.84 Net land rent 22.34 Unpaid labor 11.28 Total, economic costs 202.30 Residual returns to management and risk -114.40 Harvest-period price (dollars/bu.) 1.75 Yield (bu./planted acre) 50.23 All costs and returns are preliminary as of 08/01/87.

Appendix table 197--Virginia soft red winter wheat production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	79.20
Total	79.20
Cash expenses:	
Seed	0 00
Fertilizer	9.22
Lime and gypsum	28.18
Chemicals	4.66
Custom operations	3.15
Fuel, lube, and electricity	4.59
Repairs	3.27
Hired labor	5.41
Miscellaneous	.77
Technical services	1.01
Total, variable cash expenses	.21
iotai, valiable cash expenses	60.46
General farm overhead	5.38
Taxes and insurance	5.61
Interest	8.20
Total, fixed cash expenses	19.19
Total, cash expenses	79.65
eceipts less cash expenses	45
apital replacement	15.24
eceipts less cash expenses and replacement	-15.69
conomic (full ownership) costs:	
Variable cash expenses	60 16
General farm overhead	60.46
Taxes and insurance	5.38 5.61
Capital replacement	15.24
Allocated returns to owned inputs:	13.24
Return to operating capital	2.00
Return to other nonland capital	2.00
Net land rent	15.07
Unpaid labor	8.83
Total, economic costs	115.32
	113.32
Residual returns to management and risk	-36.12
arvest-period price (dollars/bu.)	2.50
ield (bu./planted acre)	31.68

Appendix table 198--Virginia soybeans production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop Total	114.71
	114.71
Cash expenses:	
Seed	7.66
Fertilizer	16.88
Lime and gypsum	6.76
Chemicals	,21.59
Custom operations	5.95
Fuel, lube, and electricity	2.74
Repairs	5.77
Hired labor	1.14
Technical services	.22
Total, variable cash expenses	68.71
General farm overhead	6.84
Taxes and insurance	6.44
Interest	10.43
Total, fixed cash expenses	23.71
Total, cash expenses	92.41
Receipts less cash expenses	22.30
Capital replacement	20.04
Receipts less cash expenses and replacement	2.26
Economic (full ownership) costs:	
Variable cash expenses General farm overhead	68.71
Taxes and insurance	6.84
Capital replacement	6.44
Allocated returns to owned inputs:	20.04
Return to operating capital	1.93
Return to other nonland capital	3.10
Net land rent	22.44
Unpaid labor	7.62
Total, economic costs	137.12
Residual returns to management and risk	-22.41
Harvest-period price (dollars/bu.)	4.90
Yield (bu./planted acre)	23.41

All costs and returns are preliminary as of 08/01/87.

106

Appendix table 199--Virginia peanuts production costs per planted acre

.

Item	1986
	Dollars
Cash receipts:	
Primary crop	784.30
Secondary crop	26.85
Total	811.15
Cash expenses:	
Seed Formed laterate	77.62
Fertilizer	9.56
Lime and gypsum Chemicals	21.14
Custom operations	126.85 2.29
Fuel, lube, and electricity	9.12
Repairs	17.23
Hired labor	6.92
Drying	62.11
Miscellaneous	.58
Total, variable cash expenses	333.42
Total, vallable cash expenses	555.42
General farm overhead	34.95
Taxes and insurance	15.68
Interest	53.28
Total, fixed cash expenses	103.91
Total, cash expenses	437.33
Receipts less cash expenses	373.82
Capital replacement	61.99
Receipts less cash expenses and replacement	311.83
Economic (full ownership) costs:	
Variable cash expenses	333.42
General farm overhead	34.95
Taxes and insurance	15.68
Capital replacement	61.99
Allocated returns to owned inputs:	
Return to operating capital	7.05
Return to other nonland capital	12.01
Net land rent	89.62
Unpaid labor	23.18
Total, economic costs	577.89
Residual returns to management and risk	233.26
Harvest-period price (dollars/lb.)	.25
Yield (lbs./planted acre)	.25 3,100.00
All costs and returns are preliminary as of	08/01/87.

Appendix table 200--Washington barley (after crop) production costs per planted acre Item 1986

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop Total	72.88
	72.88
Cash expenses:	
Seed	5.49
Fertilizer	16.65
Chemicals	10.73
Custom operations	1.94
Fuel, lube, and electricity	3.01
Repairs	9.37
Hired labor	.97
Miscellaneous	.61
Total, variable cash expenses	48.76
General farm overhead	9.62
Taxes and insurance	8.63
Interest	14.07
Total, fixed cash expenses	32.32
Total, cash expenses	81.08
Receipts less cash expenses	-8.20
Capital replacement	22.10
Receipts less cash expenses and replacement	-30.30
Economic (full ownership) costs:	
Variable cash expenses	48.76
General farm overhead	9.62
Taxes and insurance	8.63
Capital replacement	22.10
Allocated returns to owned inputs:	
Return to operating capital	.61
Return to other nonland capital	3.91
Net land rent	14.87
Unpaid labor	6.46
Total, economic costs	114.97
Residual returns to management and risk	-42.09
Harvest-period price (dollars/bu.)	1.49
Yield (bu./planted acre)	48.91

Appendix table 201--Washington barley (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	63.53
Total	63.53
Cash expenses:	
Seed	5.00
Fertilizer	12.19
Chemicals	8.63
Custom operations	.84
Fuel, lube, and electricity	3.49
Repairs	10.89
Hired labor	1.34
Total, variable cash expenses	42.38
rotar, variabit cash expenses	42.50
General farm overhead	8.61
Taxes and insurance	13.04
Interest	12.59
Total, fixed cash expenses	34.24
	34.24
Total, cash expenses	76.63
Receipts less cash expenses	-13.10
Capital replacement	22,10
Receipts less cash expenses and replacement	-35.20
Economic (full ownership) costs:	
Variable cash expenses	42.38
General farm overhead	8.61
Taxes and insurance	13.04
Capital replacement	22.10
Allocated returns to owned inputs:	22.10
Return to operating capital	.74
Return to other nonland capital	4.02
Net land rent	7.59
Unpaid labor	9.00
Total, economic costs	107.48
Residual returns to management and risk	-43.95
Harvest-period price (dollars/bu.)	1.49
Yield (bu./planted acre)	42.64
(JII, planted acie)	72.04

All costs and returns are preliminary as of 08/01/87.

Appendix table 202--Washington barley (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	124.94
Secondary crop	9.37
Total	134.31
Cash expenses:	
Seed	6.42
Fertilizer	23.95
Chemicals	8.18
Custom operations	15.63
Fuel, lube, and electricity	31.00
Repairs	22.12
Hired labor	2.46
Purchased irrigation water	8.16
Miscellaneous	.54
Technical services	.54
Total, variable cash expenses	119.00
General farm overhead	13.35
Taxes and insurance	27.39
Interest	19.54
Total, fixed cash expenses	60.28
Total, cash expenses	179.28
Receipts less cash expenses	-44.97
Capital replacement	53.76
Receipts less cash expenses and replacement	-98.73
Economic (full ownership) costs:	
Variable cash expenses	119.00
General farm overhead	13.35
Taxes and insurance	27.39
Capital replacement	53.76
Allocated returns to owned inputs:	55.70
Return to operating capital	1.52
Return to other nonland capital	9.35
Net land rent	16.27
Unpaid labor	16.48
Total, economic costs	257.12
Residual returns to management and risk	-122.81
Harvest-period price (dollars/bu.)	1.49
Yield (bu./planted acre)	83.85

Appendix table 203--Washington white winter wheat (after crop) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	153.13
Secondary crop	1.51
Total	154.64
Cash expenses:	
Seed	7.33
Fertilizer	33.74
Chemicals	18.41
Custom operations	4.21
Fuel, lube, and electricity	3.54
Repairs	10.98
Hired labor	.70
Technical services	.26
Total, variable cash expenses	79.17
General farm overhead	15.22
Taxes and insurance	9.67
Interest	22.27
Total, fixed cash expenses	47.16
Total, cash expenses	126.33
Receipts less cash expenses	28.31
Capital replacement	21.55
Receipts less cash expenses and replacement	6.76
Economic (full ownership) costs:	
Variable cash expenses	79.17
General farm overhead	15.22
Taxes and insurance	9.67
Capital replacement	21.55
Allocated returns to owned inputs:	
Return to operating capital	2.52
Return to other nonland capital	4.12
Net land rent	40.33
Unpaid labor	8.10
Total, economic costs	180.68
Residual returns to management and risk	-26.04
Harvest-period price (dollars/bu.)	2.38
Yield (bu./planted acre)	64.34

All costs and returns are preliminary as of 08/01/87.

Appendix table 204--Washington white winter wheat (after fallow) production costs per planted acre

and the second	
Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):	
Primary crop	118.93
Secondary crop	.61
Total	119.54
Cash expenses:	
Seed	4.77
Fertilizer	15.27
Chemicals	6.89
Custom operations	2.35
Fuel, lube, and electricity	4.00
Repairs	4.00
Hired labor	
Miscellaneous	.86
Technical services	.09
	.10
Total, variable cash expenses	44.99
General farm overhead	12.14
Taxes and insurance	12.55
Interest	17.76
Total, fixed cash expenses	42.45
Total, cash expenses	87.44
Receipts less cash expenses	32.10
Capital replacement	26.69
Receipts less cash expenses and replacement	5.41
Economic (full ownership) costs:	
Variable cash expenses	44.99
General farm overhead	12.14
Taxes and insurance	12.55
Capital replacement	26.69
Allocated returns to owned inputs:	
Return to operating capital	1.53
Return to other nonland capital	4.57
Net land rent	27.88
Unpaid labor	9.84
Total, economic costs	140.18
Residual returns to management and risk	-20.64
Harvest-period price (dollars/bu.)-	2.38
Yield (bu./planted acre)	49.97

All costs and returns are preliminary as of 08/01/87.

.

Appendix table 205--Washington white winter wheat (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments):
Primary crop	249.64
Secondary crop	4.84
Total	254.48
Cash expenses:	
Seed	7.66
Fertilizer	51.98
Chemicals	10.70
Custom operations	9.19
Fuel, lube, and electricity	27.03
Repairs	21.48
Hired labor	1.80
Purchased irrigation water	9.46
Miscellaneous	1.27
Technical services	.70
Total, variable cash expenses	141.27
local, variable cabit expenses	141.27
General farm overhead	21.63
Taxes and insurance	28.57
Interest	31.66
Total, fixed cash expenses	81.86
Total, cash expenses	223.13
Receipts less cash expenses	31.35
Capital replacement	46.67
Receipts less cash expenses and replacement	-15.32
Economic (full ownership) costs:	
Variable cash expenses	141.27
General farm overhead	21.63
Taxes and insurance	28.57
Capital replacement	46.67
Allocated returns to owned inputs:	
Return to operating capital	4.14
Return to other nonland capital	8.04
Net land rent	36.84
Unpaid labor	20.67
Total, economic costs	307.84
Residual returns to management and risk	-53.36
Harvest-period price (dollars/bu.)	2.38
Yield (bu./planted acre)	104.89
All costs and returns are preliminary as of	08/01/87

All costs and returns are preliminary as of 08/01/87.

Appendix table 206--Wisconsin corn production costs per planted acre

	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop Total	165.43
	165.43
Cash expenses:	
Seed	15.23
Fertilizer	38.50
Lime and gypsum	2.41
Chemicals	19.67
Custom operations	7.99
Fuel, lube, and electricity	6.55
Repairs	9.59
Hired labor	1.66
Drying	3.12
Miscellaneous	•46
Technical services	.60
Total, variable cash expenses	105.78
General farm overhead	19.17
Taxes and insurance	25.48
Interest	61.81
Total, fixed cash expenses	106.46
Total, cash expenses	212.24
Receipts less cash expenses	-46.81
Capital replacement	31.72
Receipts less cash expenses and replacement	-78.53
Economic (full ownership) costs:	
Variable cash expenses	105.78
General farm overhead	19.17
Taxes and insurance	25.48
Capital replacement	31.72
Allocated returns to owned inputs:	
Return to operating capital	2.65
Return to other nonland capital	6.97
Net land rent	21.87
Unpaid labor	13.42
Total, economic costs	227.07
Residual returns to management and risk	-61.64
Harvest-period price (dollars/bu.)	1.42
Yield (bu./planted acre)	116.50

Appendix table 207--Wisconsin oats production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	:
Primary crop	36.45
Secondary crop	35.64
Total	72.09
Cash expenses:	
Seed	6.07
Fertilizer	10.50
Lime and gypsum	4.06
Chemicals	2.18
Custom operations	4.67
Fuel, lube, and electricity	5.86
Repairs	7.30
Hired labor	1.49
Miscellaneous	1.26
Technical services	.15
Total, variable cash expenses	43.55
-	
General farm overhead	5.43
Taxes and insurance	21.55
Interest	17.50
Total, fixed cash expenses	44.47
Total, cash expenses	88.02
Receipts less cash expenses	-15.93
Capital replacement	23.15
Receipts less cash expenses and replacement	-39.08
======================================	
Variable cash expenses	43.55
General farm overhead	43.33 5.43
Taxes and insurance	21.55
Capital replacement	23.15
Allocated returns to owned inputs:	23.13
Return to operating capital	1.00
Return to other nonland capital	5.03
Net land rent	
Unpaid labor	15.06
Total, economic costs	15.10
Total, economic costs	129.86
Residual returns to management and risk	-57.77
larvest-period price (dollars/bu.)	.83
ield (bu./planted acre)	43.92
Ll costs and returns are preliminary as of O8	

Appendix table 208--Wisconsin soybeans production costs per planted acre

Item	1986
	Dollar
Cash receipts (excl. direct Gov't. payments)):
Primary crop	156.40
Total	156.40
Cash expenses:	
Seed	10.67
Fertilizer	12.86
Lime and gypsum	2.54
Chemicals	24.27
Custom operations	2.24
Fuel, lube, and electricity	4.95
Repairs	6.91
Hired labor	1.42
Miscellaneous	.34
Technical services	.49
Total, variable cash expenses	66.69
General farm overhead	16 54
Taxes and insurance	16.54
Interest	26.27
Total, fixed cash expenses	53.32 96.12
Total, cash expenses	162.81
Receipts less cash expenses	-6.41
Capital replacement	27.64
Receipts less cash expenses and replacement	-34.05
Economic (full ownership) costs:	********
Variable cash expenses	66 60
General farm overhead	66.69 16.54
Taxes and insurance	26.27
Capital replacement	20.27
Allocated returns to owned inputs:	27.04
Return to operating capital	1.53
Return to other nonland capital	5.27
Net land rent	43.04
Unpaid labor	9.53
Total, economic costs	196.50
Residual returns to management and risk	-40.10
larvest-period price (dollars/bu.)	4.48
ield (bu./planted acre)	34.91

Appendix table 209--Wyoming barley (irrigated) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments)	
Primary crop	84.87
Secondary crop	18.81
Total ====================================	103.68
Cash expenses:	
Seed	5.68
Fertilizer	10.78
Chemicals	5.81
Custom operations	1.68
Fuel, lube, and electricity	16.42
Repairs	12.33
Hired labor	3.42
Purchased irrigation water	6.74
Miscellaneous	.73
Total, variable cash expenses	63.59
General farm overhead	17.70
Taxes and insurance	11.47
Interest	29.45
Total, fixed cash expenses	58.62
Total, cash expenses	122.21
Receipts less cash expenses	-18.53
Capital replacement	32.90
Receipts less cash expenses and replacement	-51.43
Economic (full ownership) costs:	
Variable cash expenses	63.59
General farm overhead	17.70
Taxes and insurance	11.47
Capital replacement	32.90
Allocated returns to owned inputs:	
Return to operating capital	.96
Return to other nonland capital	6.76
Net land rent	15.27
Unpaid labor	22.90
Total, economic costs	171.55
Residual returns to management and risk	-67.87
	1.33
Harvest-period price (dollars/bu.)	T•JJ

Appendix table 210--Wyoming hard red winter wheat (after fallow) production costs per planted acre

Item	1986
	Dollars
Cash receipts (excl. direct Gov't. payments);	
Primary crop	47.65
Total	47.65
Cash expenses: Seed	3.05
Fertilizer	6.85
Chemicals	.54
Custom operations	8.23
Fuel, lube, and electricity	4.76
Repairs Hired labor	7.11
	.66
Total, variable cash expenses	31.20
General farm overhead	7.35
Taxes and insurance	4.90
Interest	12.23
Total, fixed cash expenses	24.48
Total, cash expenses	55.67
Receipts less cash expenses	-8.02
Capital replacement	17.39
Receipts less cash expenses and replacement	-25.41
Economic (full ownership) costs:	
Variable cash expenses	31.20
General farm overhead	7.35
Taxes and insurance	4.90
Capital replacement	17.39
Allocated returns to owned inputs:	2
Return to operating capital	1.25
Return to other nonland capital	2.95
Net land rent	14.73
Unpaid labor	7.57
Total, economic costs	87.34
Residual returns to management and risk	-39.69
arvest-period price (dollars/bu.)	2.10
Tield (bu./planted acre)	22.69

All costs and returns are preliminary as of 08/01/87.

