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COSTS OF PRODUCING SELECTED CROPS IN THE UNITED STATES—1974

PREPARED BY THE

ECONOMIC RESEARCH SERVICE
U.S. DEPARTMENT OF AGRICULTURE

PREPARED FOR THE

COMMITTEE ON AGRICULTURE AND FORESTRY
UNITED STATES SENATE

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LETTER OF TRANSMITTAL

DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
Washington, D.C.

Hon. JAMES O. EASTLAND,
President pro tempore of the Senate,
U.S. Senate,
Washington, D.C.

DEAR MR. PRESIDENT: The Congress, in Public Law 93–86, Agriculture and Consumer Protection Act of 1973, directed the Secretary of Agriculture to * * * "conduct a cost of production study of the wheat, feed grains, cotton and dairy commodities * * *" The enclosed report, "Costs of Producing Selected Crops in the United States, 1974," is in response to that directive. The report on cost of producing milk is forthcoming.

The report contains detailed summaries of the national and subregional average costs and the associated distributions for wheat, corn, grain sorghum, barley, cotton and soybeans. In addition, estimates of costs of producing peanuts and flaxseed are presented for selected subregions. Adverse weather across most production subregions reduced 1974 yields, contributing to relatively high unit costs of production. The estimates indicate great variability in costs among farms and subregions, partly in response to bad weather but also due to variability in production resource utilization and management.

The Economic Research Service, in cooperation with the Statistical Reporting Service, conducted the study. An advisory committee of representatives of the national farm organizations, commodity organizations, and representatives of the Land Grant Colleges assisted in planning the study. The cooperation of over four thousand farmers who provided detailed data about their farm operations for 1974 is acknowledged with sincere appreciation.

We hope this information will be useful in answering questions related to farm costs.

Sincerely,

DON PAARLBERG,
Director of Agricultural Economics.

Enclosure.

FOREWORD

How much does it cost to grow a bushel of wheat?

The question has almost as many answers as there are wheat farmers, and understandably so. Likely there are no two farmers who pay exactly the same prices for the items of wheat production: land, capital, fuel, fertilizer, machinery and the like.

But production costs are basic to sound decisionmaking in food and agricultural policy.

Determining a price support level, and the manner in which a commodity price will be supported, hinges largely on a factual estimate of the production cost of that commodity.

A price support which is too high will encourage too much production. A price support which is too low creates unnecessary economic risk for the farmer, and consequently threatens the entire food chain.

The United States Senate Committee on Agriculture and Forestry, in writing the Agriculture and Consumer Protection Act of 1973, sought to provide a factual basis for estimating production costs of major farm commodities.

The Committee proposed, and the Congress adopted, what is now Section 808 of Public Law 93–86, which directed the Secretary of Agriculture to determine the average cost of production of wheat, feed grains (such as corn), cotton, and dairy products, and to update these cost estimates each year.

This report is the result.

The Secretary directed the Economic Research Service of the United States Department of Agriculture to undertake the study. It is based on the costs of producing field crops in 1974. A report on the cost of milk production will be published separately.

The study is not likely to settle the debate on how farm production costs should be calculated. Nor will it settle disputes over how high, or how low, farm price supports should be set.

But it provides landmark, basic data on which rational policy discussion can go forward and on which decisions can be made. It also provides a base to which cost information in the future can be compared.

This report does not attempt to resolve what is perhaps the most difficult controversy in estimating production costs—how to deal with the cost of land.

Some farmland today has been passed down through several generations and the present owners hold it debt-free. Farmers who bought land in certain areas in recent years have paid relatively high prices.

Yet others farm land owned by others, they pay rent on a cash basis or on the basis of a fixed share of the crop.

Rather than seek an arbitrary "best method" of determining land costs, the authors first calculated the average "variable costs," excluding land, and calculated land costs separately in six different ways.

One method valued land at the current market price, producing the highest cost estimate of the six; another used the market price at the time the land was bought. They also used the two dominant rental arrangements, cash rent and rent based on a share of the crop, and looked at two different combinations, reflecting the actual cases of farmers who own some of their land and farm rented land in addition.

Assumptions used by the authors and deviations from "normal" yields, which affect the results, are stated in the body of the report and should be borne in mind by users of this information.

In the sense that 1974 appears to have been a "peak" year for the rapid increase in cost of many farm production items—fuel, fertilizer, machinery and interest rates are notable examples—it is also a good year to provide the benchmark information for a continuing program of compiling information on production costs.

However, weather in 1974 caused reduced yields which in turn produced a higher per-bushel or per-pound production cost than if the yield had been closer to the assumed "normal."

The study, therefore, developed ranges of average total production costs which vary with alternative methods of determining land costs, as follows:

		High	Low
Cotton	cents per pound	48.5	41.1
Corn	per bushel	$2.77	$2.06
Sorghum	do	2.51	1.98
Barley	do	2.50	1.99
All wheat	do	3.51	2.64
Durum wheat	do	4.85	3.64
Other spring wheat	do	3.88	3.00
Winter wheat	do	3.35	2.49
Soybeans	do	5.69	3.97

So how much does it cost to grow a bushel of wheat?

The study does not pretend to answer the question simply and finally. There is indeed no simple, final answer.

But the study does tell us, within specific sets of circumstances and clearly stated assumptions, the average cost of growing a particular farm commodity in one year—1974.

The Committee on Agriculture and Forestry neither endorses nor rejects the methods used by ERS in this study. It is published in the Committee's continuing effort to disseminate, as widely as possible, information which will be helpful to farmers, consumers, the leaders of their organizations, educators, others involved in the business of providing food and fiber, and to those who play a role in farm and food policy determinations.

Readers who desire additional information about farm production costs are directed to an earlier publication of the Committee, "Agriculture in a World of Uncertainty: The Potential Impact of Rising Costs of Production on Agriculture and Rural America," which outlines similar and more limited studies undertaken by the various agricultural experiment stations and land grant colleges and universities.

The Committee expresses its gratitude and acknowledgement to Dr. Kenneth Farrell, Deputy Director of ERS, to Dr. Burton French, project leader at ERS, to the men and women who worked diligently at ERS and the Statistical Reporting Service for collecting and correlating the massive amount of information necessary for a study of this nature, and to the men and women on the farms who cooperated by making their cost and production data available to the authors.

HERMAN E. TALMADGE, *Chairman.*

* * * * * * *

SECTION 808 OF THE AGRICULTURE AND CONSUMER PROTECTION ACT OF 1973 (PUBLIC LAW 93–36)

COST OF PRODUCTION STUDY

SEC. 808. The Secretary of Agriculture, in cooperation with the land grant colleges, commodity organizations, general farm organizations, and individual farmers, shall conduct a cost of production study of the wheat, feed grain, cotton, and dairy commodities under the various production practices and establish a current national weighted average cost of production. This study shall be updated annually and shall include all typical variable costs, a return on fixed costs equal to the existing interest rates charged by the Federal Land Bank, and return for management comparable to the normal management fees charged by other comparable industries. These studies shall be based upon the size unit that requires one man to farm on a full-time basis.

PREFACE

The 93d Congress, through passage of the Agriculture and Consumer Protection Act of 1973, directed the Secretary of Agriculture to conduct a cost of production study of wheat, feed grains, cotton and dairy commodities and to update these costs annually. This report complies with that directive for 1974 crops of wheat, feed grains and cotton. A report on milk production costs is forthcoming.

In complying with the directive, the Commodity Economics Division, Economic Research Service, organized a task force with responsibility for the conduct of the study. The selected source of data was a sample survey of farms and the Statistical Reporting Service cooperated in conducting the survey. The enumerative survey was directed by Carroll Rock, Head, Objective Yields Section, and Robert Scranton, Enumerative Survey Section, Data Collection Branch, SRS. Many people in the Commodity Economics Division cooperated with the Task Force in this study. Those having a major responsibility were:

Claudia Donham, Secretary and Statistical Assistance
Burton French, Task Force Chairman
Thomas Little, Oil Corps
Duane Marquis, Grains and Technical Supervision
Dorothy Nolan, Statistical Assistance
Robert Otto, Data Processing
Patricia Pennington, Statistical Assistance
Irving Starbird, Cotton
Daphene Tippett, Statistical Assistance
Alan Walter, Oil Corps
Pius Weisgerber, Grains

Board of Directors:

Preston LaFerney
James Pearson
J. B. Penn
John Stovall, Chairman

SUMMARY

The Agriculture and Consumer Protection Act of 1973 directed the Secretary of Agriculture to conduct a cost of production study of wheat, feed grains, cotton and dairy commodities and to update the cost estimates annually.[1] The Economic Research Service conducted the study, aided by an Advisory Committee comprised of representatives of the general farm organizations, commodity organizations, land grant colleges, agricultural economic associations, and the Federal Extension Service. This report provides results of the study for crops in 1974. A separate report will be forthcoming on the cost of producing milk.

The objectives of the study were to:

(1) establish benchmark estimates of national average cost of production for wheat, feed grains, cotton, and milk as required by law;

(2) establish production cost estimates for some important competing crops, which are soybeans, peanuts, and flaxseed;

(3) measure the variability within and among the production subregions in practices, inputs, outputs, prices, and costs; and

(4) provide a data base for annual updates of the estimates and for other research purposes.

A survey was conducted early in 1975, in cooperation with the Statistical Reporting Service, to obtain data with which to estimate the costs of producing cotton, corn, grain sorghum, barley, winter wheat, durum wheat, other spring wheat, soybeans, peanuts, flaxseed and milk.

The survey was conducted in forty production subregions delineated to represent the major crop production areas of the United States (Figure 1). The Act limited the study to those farms of a "size unit that requires at least one man to farm on a full-time basis." Thus, the farms selected for sampling ranged from a minimum of 50 acres of cropland in the Southeast to a minimum of 400 acres in the Northern Plains and the Pacific Northwest.

Detailed data on the major field crop enterprises were obtained for a maximum of four crops on each farm. Information requested of the farmer included quantities and costs of purchased inputs, detailed cropping practices and specifications of machinery used, quantity of labor hired, wages paid, share rent and cash rent payments, other general farm expenses, and value of cropland for agricultural purposes. From this information the costs of producing the crops were computed for each farm.

[1] Section 808, Public Law 93–86, 93d Congress, Agriculture and Consumer Protection Act of 1973.

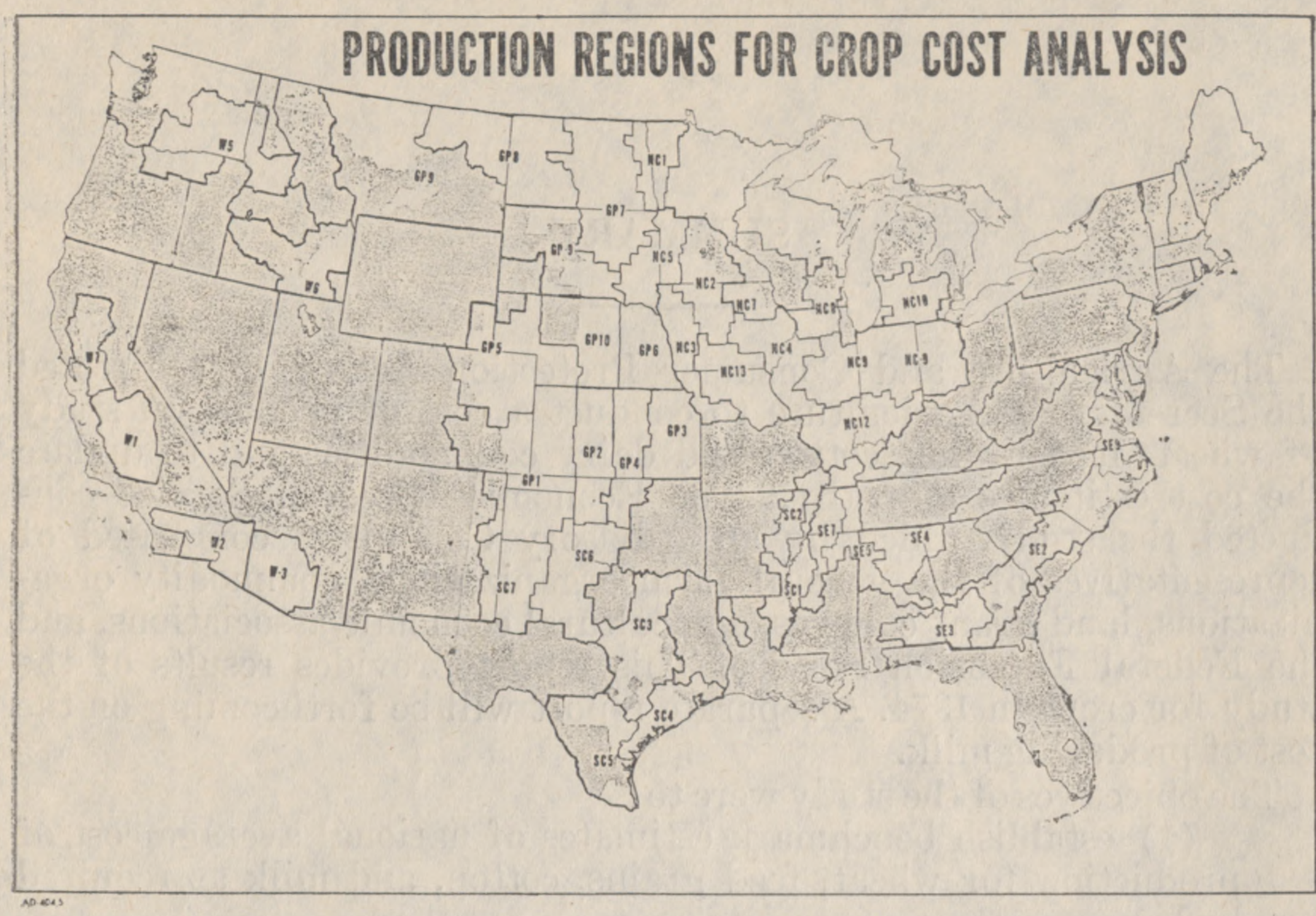


FIGURE 1

Four estimates of major cost components are presented in the summary tables—total direct, overhead, management and alternative allocations to land. The total direct costs, shown in detail in the report, include labor, power and machinery costs, seed, fertilizer and chemicals, custom services, irrigation, interest on operating capital and other materials. Overhead costs include all costs that must be paid such as personal property taxes, electricity, sales taxes, insurance, and farm auto costs, but are not directly related to a specific crop's production. A charge for management was computed at the rate of 7 percent of the gross farm sales allocated to a crop in proportion to value of production of one crop to total value of production on the farm. Land allocations have been computed by six alternative methods: (1) Owned land valued at current prices for agricultural purposes; (2) owned land valued at an average acquisition price; (3) net share rent; (4) cash rent; (5) composite basis reflecting actual combinations of cash rent, share rent and owner-operator arrangements with owned land valued at current land prices; and (6) composite as in (5) above except owned land valued at the average acquisition prices.

Average costs per unit of production are shown in table A–1 for cotton, corn, grain sorghum, barley, wheat, and soybeans. Insufficient records in a number of subregions precluded computation of all subregion costs for flaxseed and peanuts. 1974 was a year of low yields for many crops because of adverse weather. Thus, costs per unit appear somewhat higher.

TABLE A-1.—PRODUCTION COSTS PER UNIT OF PRODUCTION, SELECTED CROPS, ALL SUBREGIONS, 1974

Crop and unit	Total direct costs	Overhead	Management	Total (excluding land)	Land allocation: Ownership basis: Current land value [1]	Land allocation: Ownership basis: Average acquisition value [2]	Land allocation: Net share rent [3]	Land allocation: Cash rent [4]	Land allocation: Composite basis: Current land value [5]	Land allocation: Composite basis: Average acquisition value [6]	Value of secondary product [7]
Cotton (pound) [8]	$0.335	$0.020	$0.023	$0.378	$0.107	$0.033	$0.088	$0.062	$0.083	$0.053	$0.095
Corn (bushel)	1.31	.12	.19	1.62	1.05	.44	1.15	.55	1.03	.77	.06
Grain sorghum (bushel)	1.34	.13	.19	1.66	.79	.32	.85	.41	.77	.60	.01
Barley (bushel)	1.24	.16	.19	1.59	.91	.40	.90	.58	.81	.53	0
All wheat (bushel)	1.58	.20	.26	2.04	1.47	.60	1.27	.99	1.31	.90	.08
Durum wheat (bushel)	2.34	.28	.38	3.00	1.67	.64	1.85	1.37	1.73	1.15	0
Other spring wheat (bushel)	1.90	.24	.28	2.42	1.46	.58	1.33	.98	1.34	.85	.08
Winter wheat (bushel)	1.45	.19	.25	1.89	1.46	.60	1.22	.97	1.28	.91	.08
Soybeans (bushel)	2.16	.24	.39	2.79	2.90	1.18	2.42	1.48	2.43	1.82	0

[1] Estimated current agricultural value of cropland multiplied by current interest rates on Federal and bank mortgage loans.

[2] Estimated average value of cropland at time of acquisition by present operator multiplied by current interest rates on Federal land bank mortgage loans.

[3] The landlord's share of receipts minus any shared crop expenses. For operators not share renting prevailing share rental rates of the subregion were applied.

[4] Average cash rent payments per acre of cropland. For operators not cash renting, prevailing average cash rental rates in the subregion were applied.

[5] Prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent, and owner-operation. Current values of owned cropland are used in this method.

[6] Same as in footnote (5), except that for owned land, the average value of cropland at time of acquisition is used.

[7] Seed for cotton, silage and grazing for corn, and grazing for grain sorghum and wheat.

[8] Costs for lint are obtained by subtracting a share of the value of seed from each cost item, then dividing by yield.

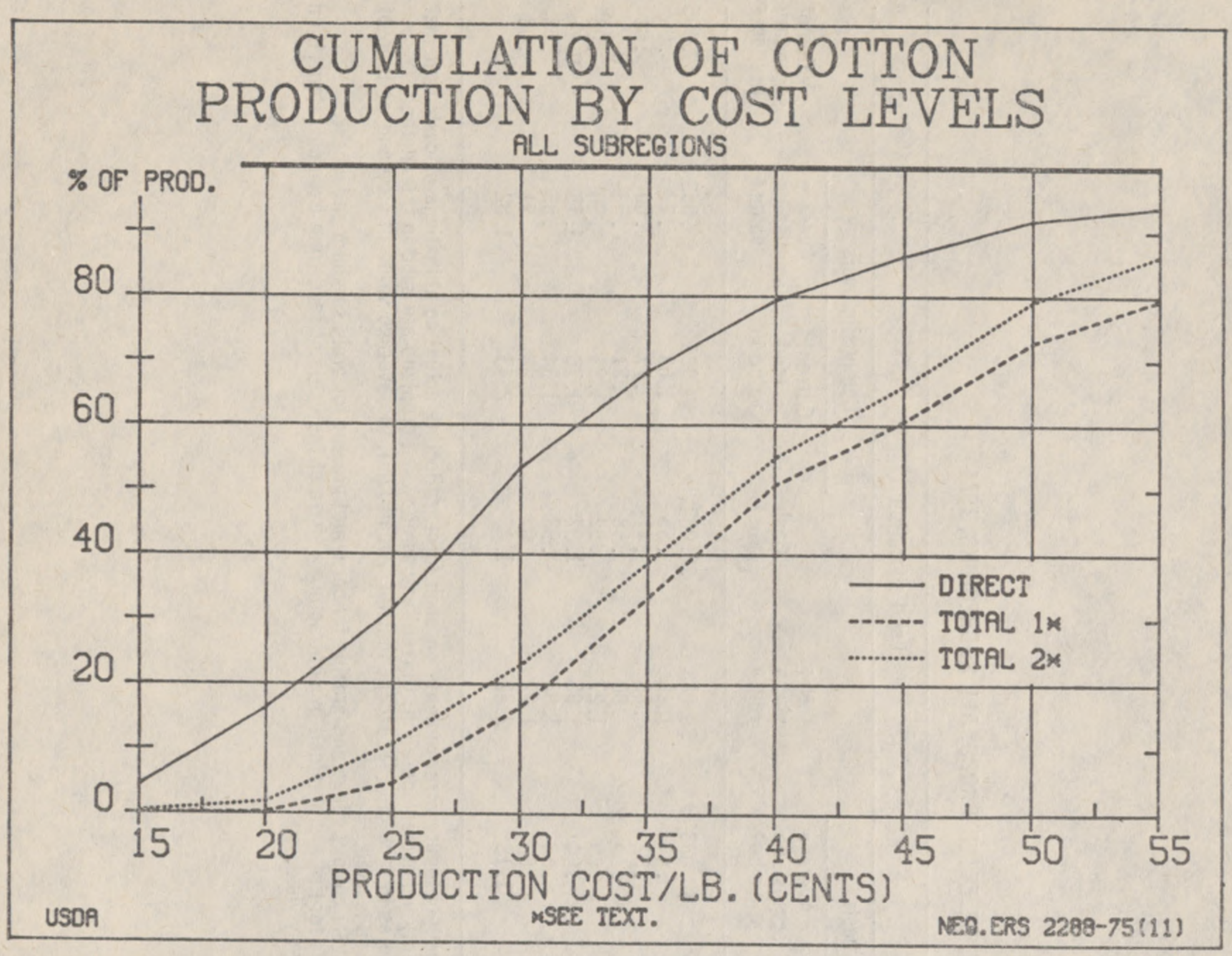


FIGURE 2

Cotton.—The direct costs of producing a pound of cotton lint totaled 33.5 cents, overhead 2.0 cents, management 2.3 cents, and total excluding land of 37.8 cents (table A–1). Land allocations varied from a low of 3.3 cents per pound based on the average acquisition value of owned land to 10.7 cents based on the current value of owned land. Total costs per bale averaged $243 using the acquisition value of owned land, and $278 per bale with the current value of owned land. Assuming the cost of producing cotton seed is equal to its value, the total cost of producing lint only was $197 and $223 per bale, respectively. Using the survey average yield of 410 pounds, the total cost per pound of lint ranged from 41.1 cents to 48.5 cents. Costs per bale and per pound were high in 1974 chiefly because the yield was 410 pounds per acre compared with a "normal" yield of 480 pounds. In figure 2 the distribution of production by cost level is shown for the 1974 crop. The total 1 line represents total costs including a composite land allocation with owned land at the current value while the total 2 line represents total costs including a composite land allocation with owned land at the average acquisition value. Approximately 60 percent is produced at a total cost of 45 cents per pound or less. Substantial variations in costs occur between farms and among subregions.

Estimates of average costs per harvested acre are shown in table A–2. On this basis, cost components are total direct—$166, overhead—$10, management—$12, with land allocation costs from $21 for the average acquisition value of owned land to $51 for the current value of owned land.

TABLE A-2.—PRODUCTION COSTS AND YIELDS PER HARVESTED ACRE, SELECTED CROPS, ALL SUBREGIONS, 1974

Crop	Average yield per acre (bushels)	Total direct cost	Over-head	Manage-ment	Total cost excluding land	Land allocation: Ownership basis: Current land value [1]	Land allocation: Ownership basis: Average acquisition value [2]	Land allocation: Net share rent [3]	Land allocation: Cash rent [4]	Land allocation: Composite basis: Current land value [5]	Land allocation: Composite basis: Average acquisition value [6]	Value of secondary product [7]
Cotton	[8] 410.3	$165.52	$9.70	$11.52	$186.74	$50.72	$20.68	$43.25	$32.61	$41.23	$28.79	$38.82
Corn	74.3	97.43	8.85	14.18	120.46	78.18	32.35	85.56	40.66	76.20	57.23	4.48
Grain sorghum	44.0	58.94	5.81	8.14	72.89	34.68	14.02	37.44	18.18	33.90	26.32	.35
Barley	35.7	44.41	5.59	6.76	56.76	32.50	14.41	32.21	20.71	29.07	18.84	0
All wheat	27.1	42.72	5.52	7.11	55.35	39.64	16.24	34.24	26.70	35.43	24.53	2.13
Durum wheat	19.6	46.01	5.51	7.49	59.01	32.78	12.53	36.41	27.00	33.94	22.58	0
Other spring wheat	21.9	41.42	5.21	6.20	52.83	31.94	12.71	29.11	21.44	29.29	18.64	1.73
Winter wheat	29.5	42.89	5.63	7.40	55.92	43.00	17.83	35.87	28.55	37.75	26.80	2.46
Soybeans	24.7	53.18	6.00	9.67	68.85	71.49	29.10	59.70	36.40	60.02	44.96	0

[1] Estimated current agricultural value of cropland multiplied by current interest rates on Federal land bank mortgage loans.

[2] Estimated average value of cropland at time of acquisition by present operator multiplied by current interest rates on Federal land bank mortgage loans.

[3] The landlord's share of receipts minus any shared crop expenses. For operators not share renting prevailing share rental rates of the subregion were applied.

[4] Average cash rent payments per acre of cropland. For operators not cash renting, prevailing average cash rental rates in the subregion were applied.

[5] Prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent, and owner-operation. Current values of owned cropland are used in this method.

[6] Same as in footnote (5), except that for owned land, the average value of cropland at time of acquisition is used.

[7] Seed for cotton, silage and grazing for corn, and grazing for grain sorghum and wheat.

[8] Pounds of lint per acre.

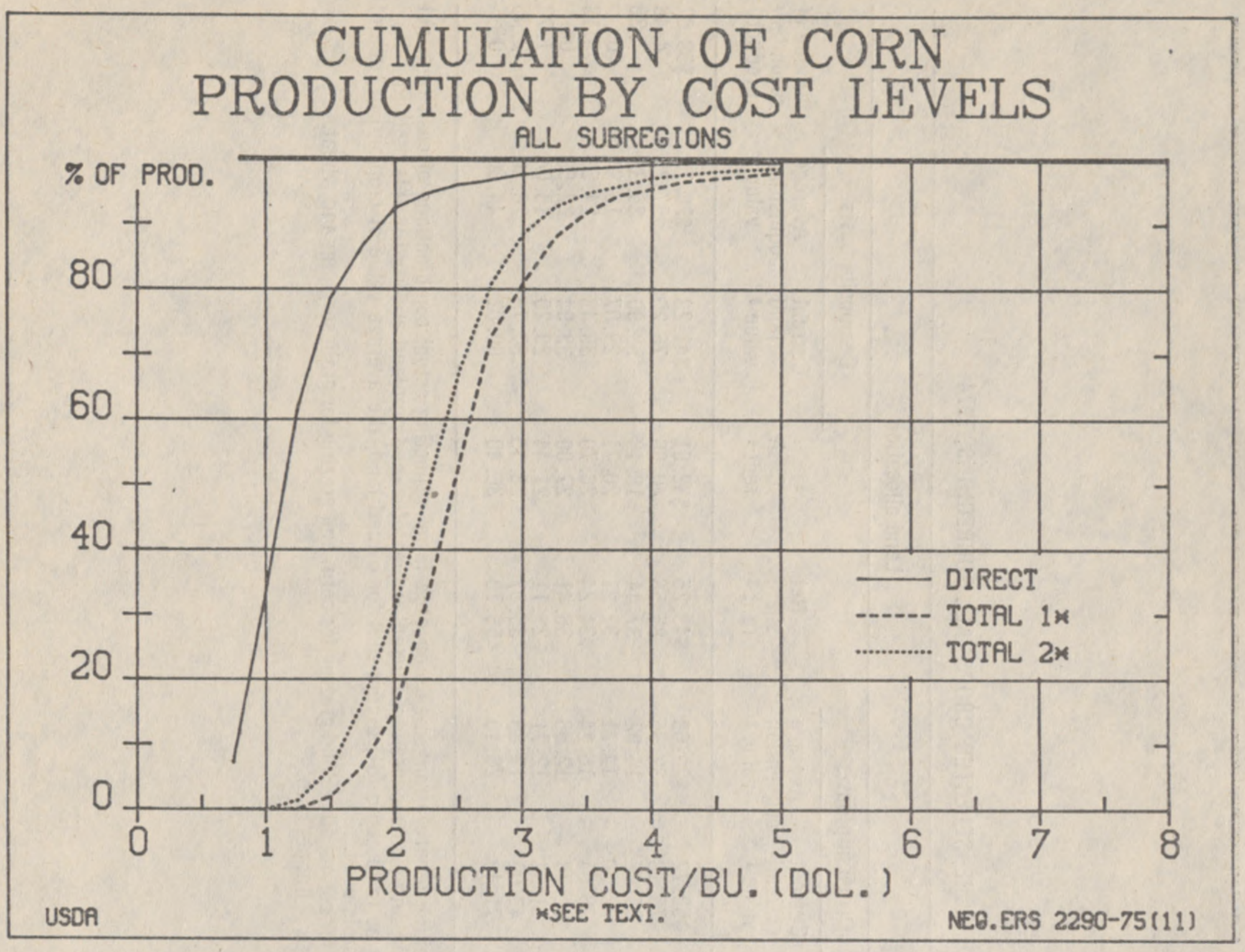


FIGURE 3

Corn.—Direct costs of producing corn averaged $1.31 per bushel, overhead, $0.12; management, $0.19; and total cost excluding land, $1.62 (table A–1). Land allocation varied from $0.44 for owned land using average acquisition value to $1.15 for net share rent. This results in a total cost per bushel range of $2.06 to $2.77. If "normal" yields had occurred the costs would have ranged from $1.64 to $2.22. The survey yield for 1974 was 74.3 bushels compared to a "normal" yield of 98 bushels, also resulting in relatively high costs per bushel.

The distribution of production at varying cost levels is shown in figure 3. Considering direct costs, 92.5 percent of the corn was produced below $2.00 per bushel. For total costs, using the composite land allocation with average acquisition value (total 2), only 30.4 percent of the crop was produced below $2.00 and using the composite land allocation at current values (total 1) only 15 percent was produced below $2.00.

Costs per harvested acre are more stable from year to year than per bushel costs because they are unaffected by yield variations. The total direct costs were $97 per acre, overhead—$9, management—$14; for total cost (excluding land) of $120. Land allocations varied from $32 for owned land at average acquisition value to $86 for net share rent. A value of secondary product of $4.48 per acre included the value of grazing and silage harvested from acres planted for grain. This was relatively high because of the extreme weather conditions in the western part of the Corn Belt which caused a larger than normal number of acres to be harvested for silage or grazing.

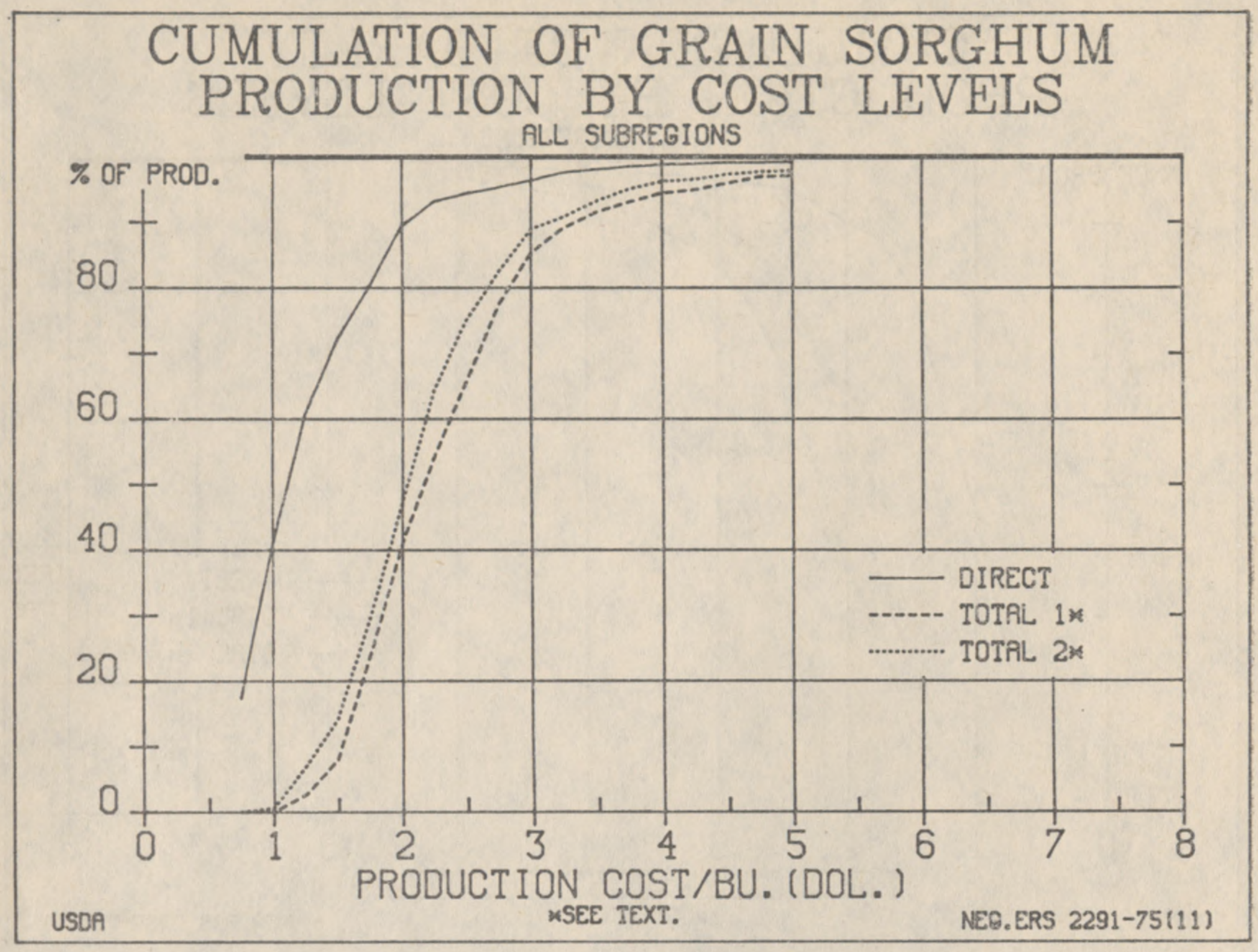


FIGURE 4

Grain Sorghum.—Costs per bushel of production (table A–1), based on the survey average yield of 44.0 bushels, are $1.34 for total direct, $0.13 for overhead, $0.19 for management, for total cost of $1.66 excluding land. Land allocations ranged from $0.85 for net share rent to $0.32 for owned land using average acquisition value. Total costs ranged from $1.98 to $2.51 per bushel. Under a normal yield of 58 bushels the total costs ranged from $1.50 to $1.90 per bushel.

The distribution of production by cost levels is shown in figure 4. Eighty percent of the crop was produced at a total direct cost of $1.75 and below, and 94.4 percent below $2.50. Only 66 percent is produced at a total cost below $2.50 per bushel when total costs include land at current value (line labeled "Total 1") as compared to 75 percent below $2.50 for total costs including land at average acquisition values (line labeled "Total 2").

Grain sorghum direct costs per harvested acre are $58.94, overhead, $6, management, $8, and total costs excluding land of $73. Land allocations varied from $14 for owned land using average acquisition value to $37 for net share rent. The average value of grazing per acre was $0.35 (table A–2).

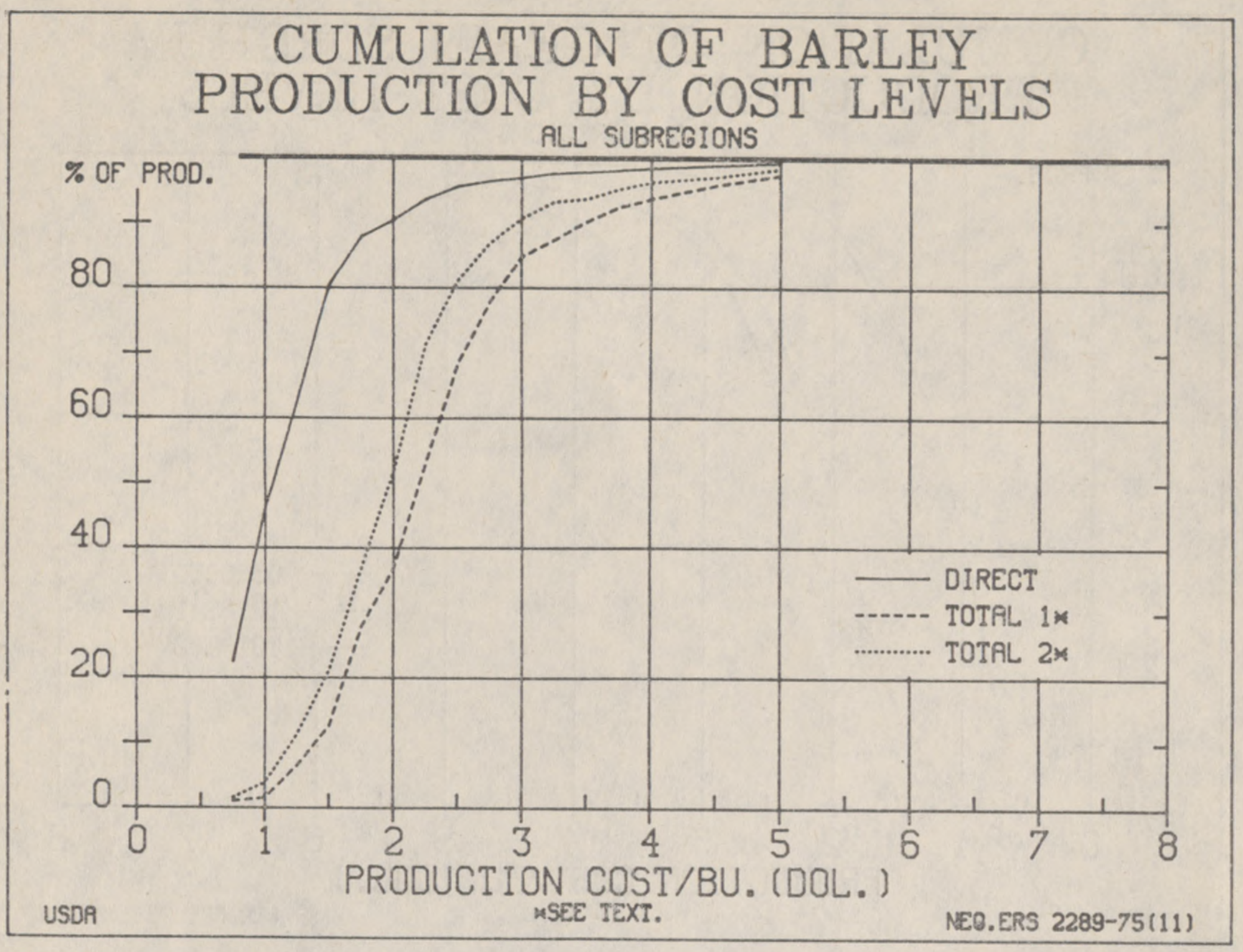


FIGURE 5

Barley.—Barley costs shown represent production in scattered subregions ranging from southern California to Minnesota. Costs per bushel were total direct, $1.24, overhead, $0.16, and management, $0.19 (table A–1). Land allocation costs per bushel varied from $0.40 to $0.91.

Figure 5 shows the distribution of production at specified cost levels. Ninety-five percent of the barley crop was produced for a total direct cost of less than $2.50 while 81 percent was produced at a total cost below $2.50 for the composite land allocation at average acquisition values (total 2), and 68 percent below $2.50 for the composite land allocation using current values (total 1).

Costs per harvested acre were $44 for total direct costs, $6 overhead, $7 management, with total excluding land of $57 (table A–2). Land allocations ranged from $14 per acre for owned land using average acquisition values to $33 for owned land using current land values.

Wheat.—Costs of producing wheat were obtained by category—winter wheat, durum wheat and other spring wheat. Details by each of these classes are discussed in the text, and only the average for all wheat is discussed here. All wheat costs were obtained by weighting the costs with the number of acres harvested of each class.

Direct costs per bushel, based on a survey yield of 27 bushels per acre, averaged $1.58. Overhead and management costs averaged $0.20 and $0.26, respectively (table A–1). Land allocations varied from $0.60 per bushel for owned land using average acquisition values to $1.47 for owned land using current value. Total costs ranged from $2.64 to $3.51. Costs per bushel were higher than normal in 1974 with the average survey yield well below a "normal" yield of 32 bushels per

acre. With the normal yield the total cost would range from $2.23 to $2.96 per bushel.

Distributions of production of wheat by cost levels are shown in figures 6, 7, 8, and 9. About 42 percent of all wheat was produced for a total cost of $2.50 per bushel or less using the composite basis with average acquisition value of land (total 2), and 25 percent below $2.50 per bushel using current land values (total 1).

Durum wheat and other spring wheat have a much smaller percentage of the production at cost levels below $2.50 per bushel. For durum only 3.2 percent was produced below $2.50 while other spring wheat had 20 percent of the production below $2.50, both based on composite land allocations using average acquisition land values.

Total direct costs per harvested acre were $43, with overhead $6 and management $7, giving a total cost per acre, excluding land, of $56 (table A–2). Land allocations varied from $16 for owned land using average acquisition value to $40 for owned land using current value. Value of grazing averaged $2.13 per harvested acre.

Soybeans.—Soybean costs per acre for all subregions were $53 for total direct, $6 for overhead, $10 for management, with a total excluding land of $69 (table A–2). Land allocations varied from $29 for owned land using the average acquisition value to $71 for owned land using current values.

Soybean costs per bushel, using a survey yield of 24.7 bushels (compared to a "normal" of 27 bushels), totaled $2.16 for direct costs, $0.24 for overhead and $0.39 for management (table A–1). Total costs ranged from $3.97 to $5.69 including owned land at average acquisition values and current land values, respectively. With production at normal yield the total costs per bushel would range from $3.61 to $5.17.

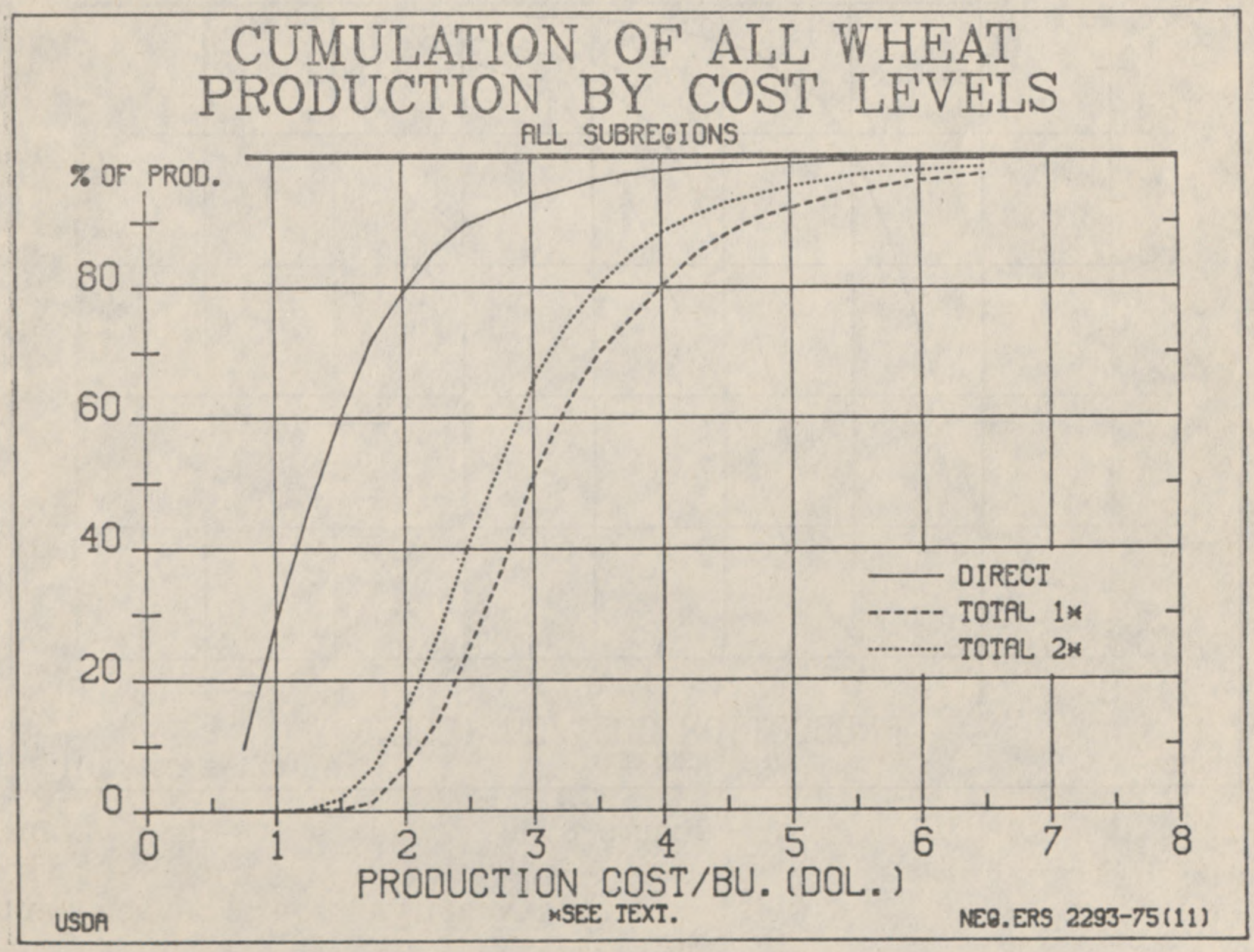
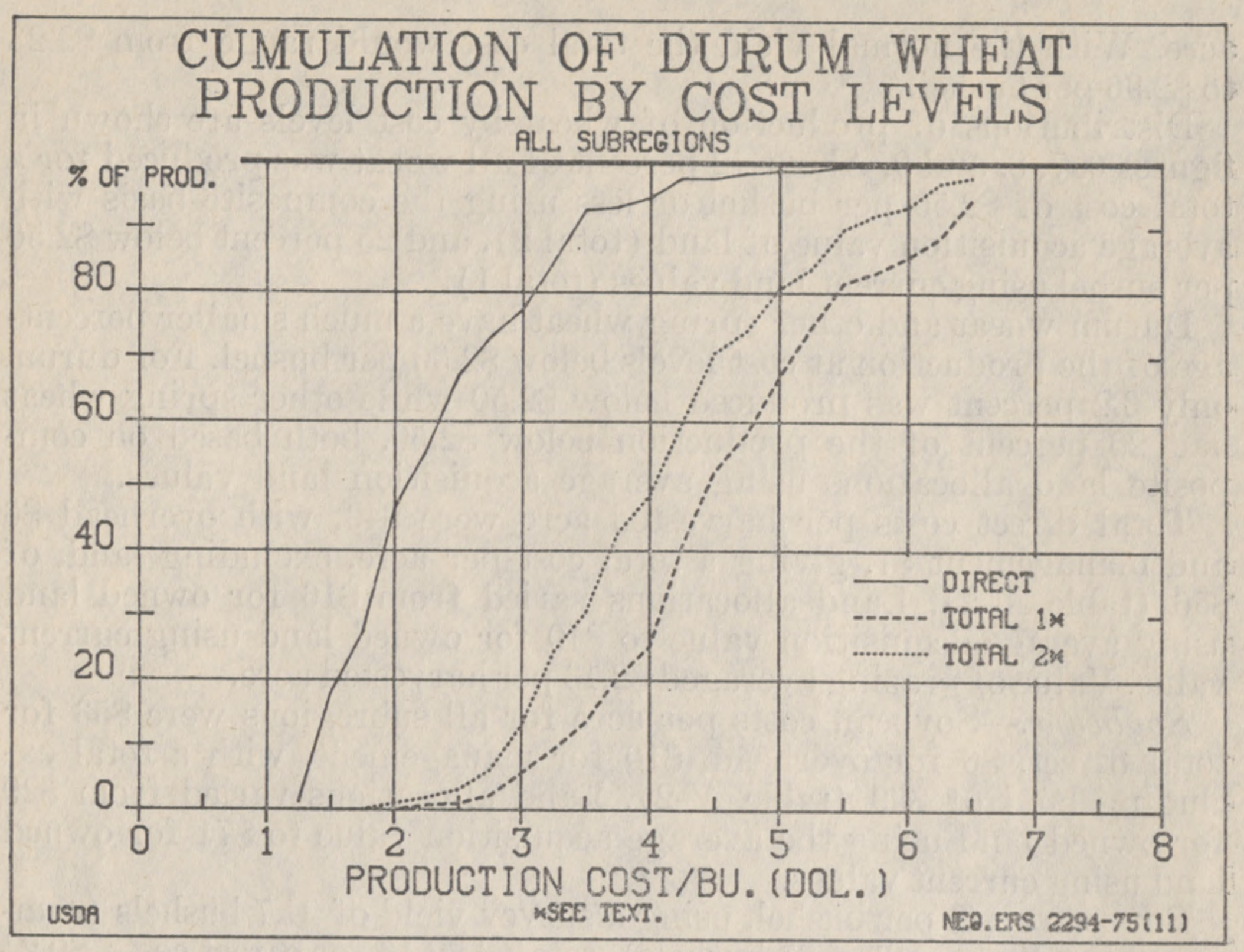


FIGURE 6



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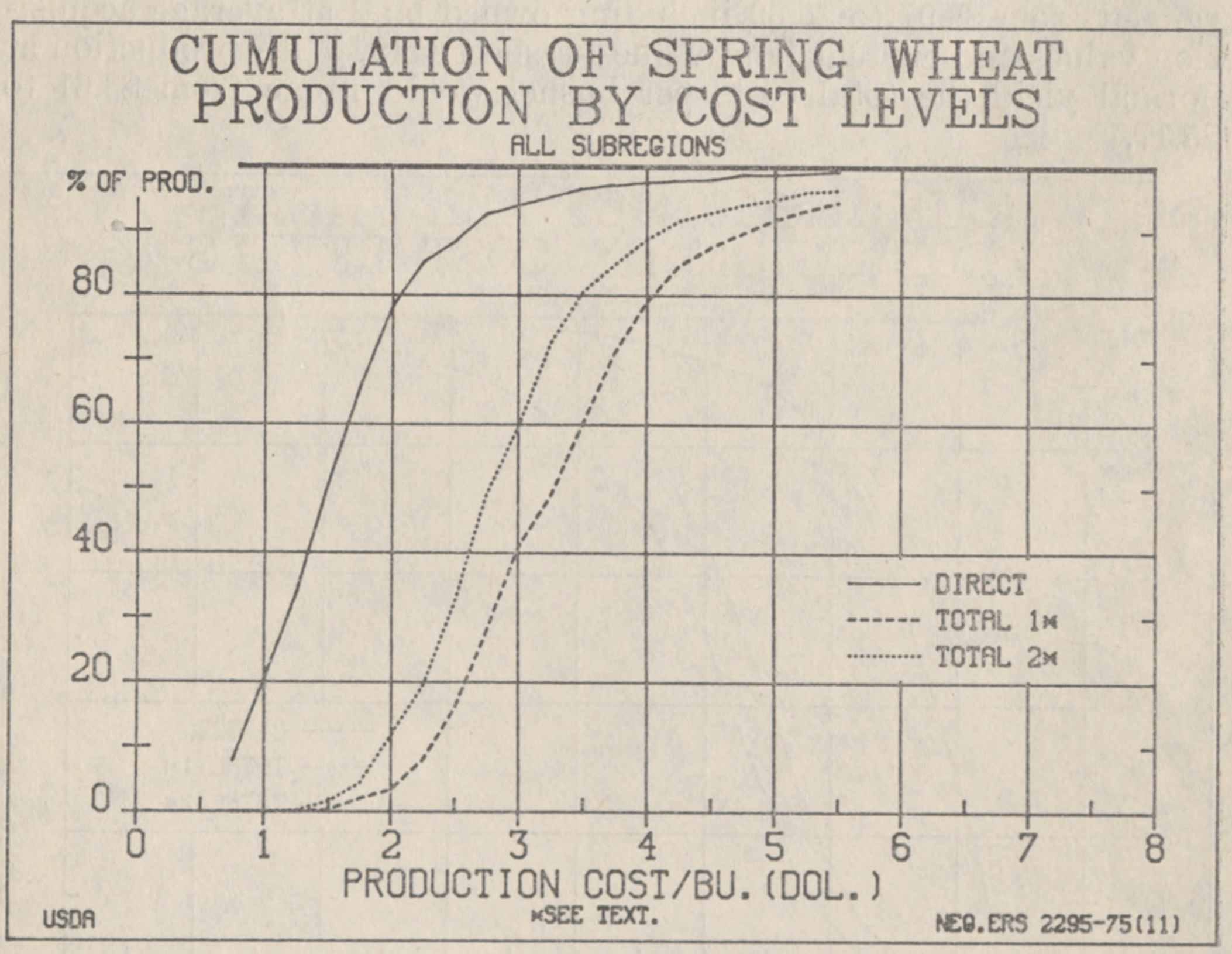

FIGURE 8

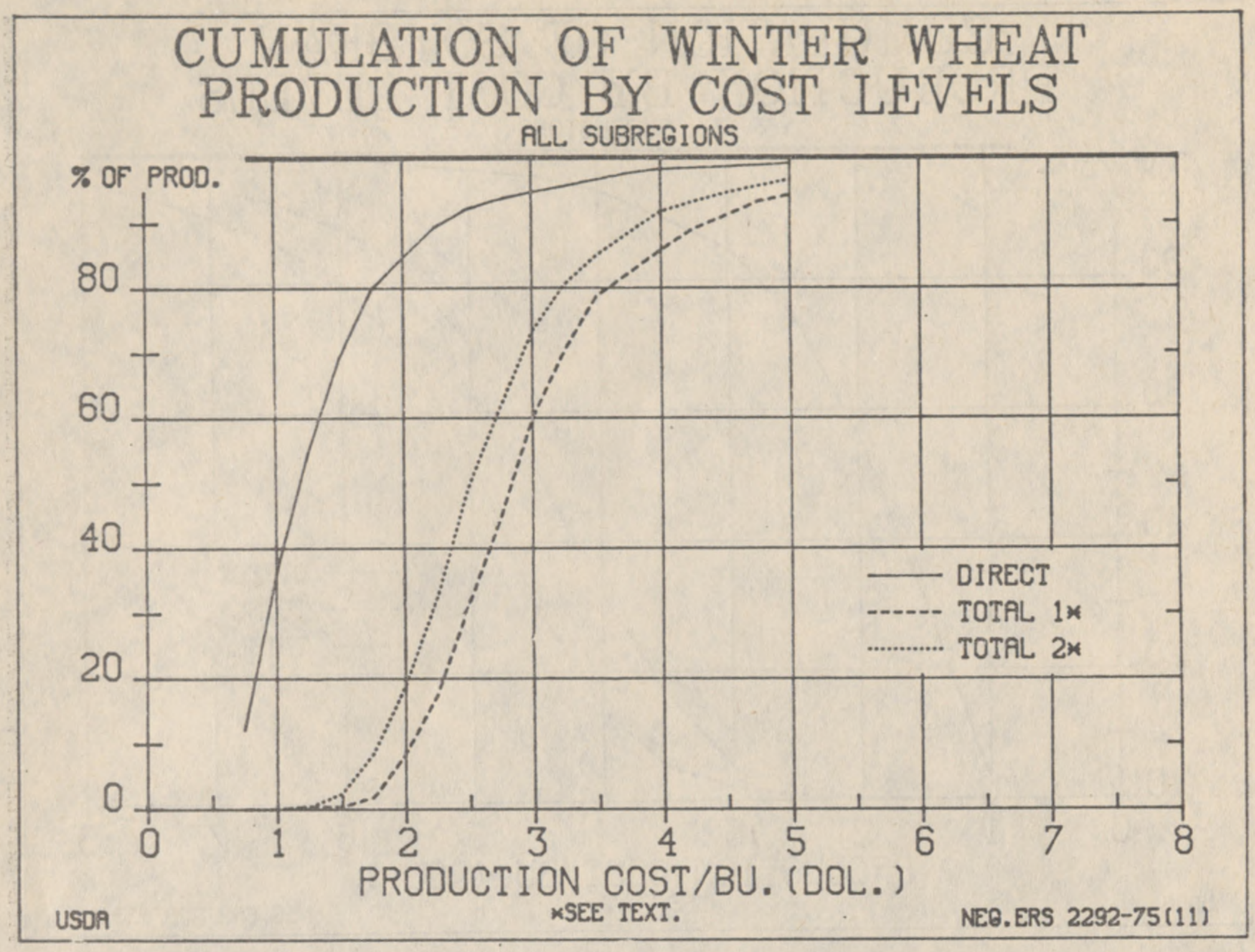

FIGURE 9

The distribution of soybean production by cost levels is illustrated in figure 10. Seventy-four percent of the soybeans were produced at total direct costs of $2.50 per bushel or less. Seventy percent was produced at total costs below $5.00, based on a composite land allocation with average acquisition land value (total 2), while only 53 percent was produced at less than $5.00 using a composite land allocation with current land values (total 1).

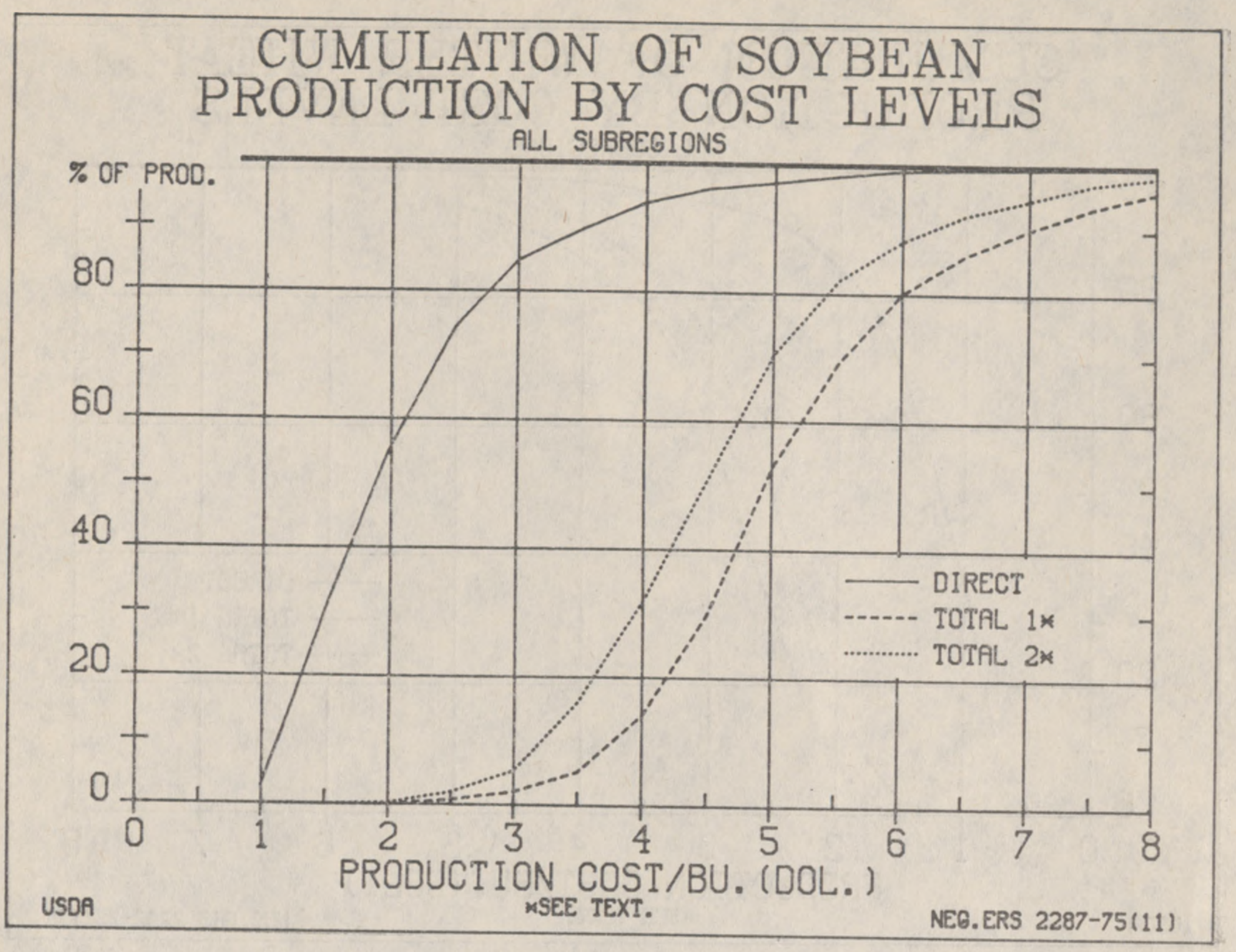
CUMULATION OF SOYBEAN
PRODUCTION BY COST LEVELS
ALL SUBREGIONS
% OF PROD.
80
60
40
20
0
0
1
2
3
4
5
6
7
8
PRODUCTION COST/BU. (DOL.)
DIRECT
TOTAL 1*
TOTAL 2*
USDA
*SEE TEXT.
NEG.ERS 2287-75(11)

FIGURE 10

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COSTS OF PRODUCING SELECTED CROPS IN THE UNITED STATES—1974

INTRODUCTION

The need for current and consistent information on the cost of producing major agricultural commodities has increased in recent years due to changes in the economic environment. Rapid increases and fluctuations in prices of inputs used by farmers are types of economic changes that have outdated most previous cost estimates. The Agriculture and Consumer Protection Act of 1973 directed the Secretary of Agriculture to annually estimate the costs of producing certain major commodities. The Act directed that:[1] "The Secretary of Agriculture, in cooperation with the land grant colleges, commodity organizations, general farm organizations, and individual farmers, shall conduct a cost of production study of the wheat, feed grains, cotton and dairy commodities under the various production practices and establish a current national weighted average cost of production. This study shall be updated annually and shall include all typical variable costs, a return on fixed costs equal to the existing interest rates charged by the Federal Land Bank, and return for management comparable to the normal management fees charged by other comparable industries. These studies shall be based upon the size unit that requires one man to farm on a full-time basis."

The Secretary directed the Economic Research Service to conduct the study in cooperation with an advisory committee comprised of representatives of the major farm organizations, the related produer organizations, the regional agricultural economics associations, the American Agricultural Economics Association, and the land grant colleges. In addition, a representative of the Federal Extension Service within the Department of Agriculture served on the committee.[2]

[1] Section 808, Public Law 93–86, 93rd Congress, Agriculture and Consumer Protection Act, 1973.

[2] See appendix J for organization of the advisory committee.

OBJECTIVES

The major objectives of the study were to:

(1) establish benchmark estimates of national average cost of production for wheat, feed grains, cotton, and milk as required by law;

(2) establish estimates of the production cost for important competing crops of soybeans, peanuts and flaxseed;

(3) measure the variability within and among the production subregions in practices, inputs, outputs, prices, and costs; and

(4) provide a data base to be used for annually updating the estimates and for other research purposes.

This report presents estimates of the cost of producing feed grains, wheat, and cotton for 1974 as required by the Act. This report also contains similar information for crops not mandated by the Act including soybeans, flaxseed, and peanuts. A separate report is forthcoming on the cost of producing milk.

METHODOLOGY

Source of Data

The enumerative survey approach was selected to enable determining variations in costs among farms and regions and to obtain regional and national averages. This method enabled measurement of the variability within and among the regions in production resources, practices, inputs, and prices. The Statistical Reporting Service, USDA, conducted the interviews with farmers in January and February, 1975.[3]

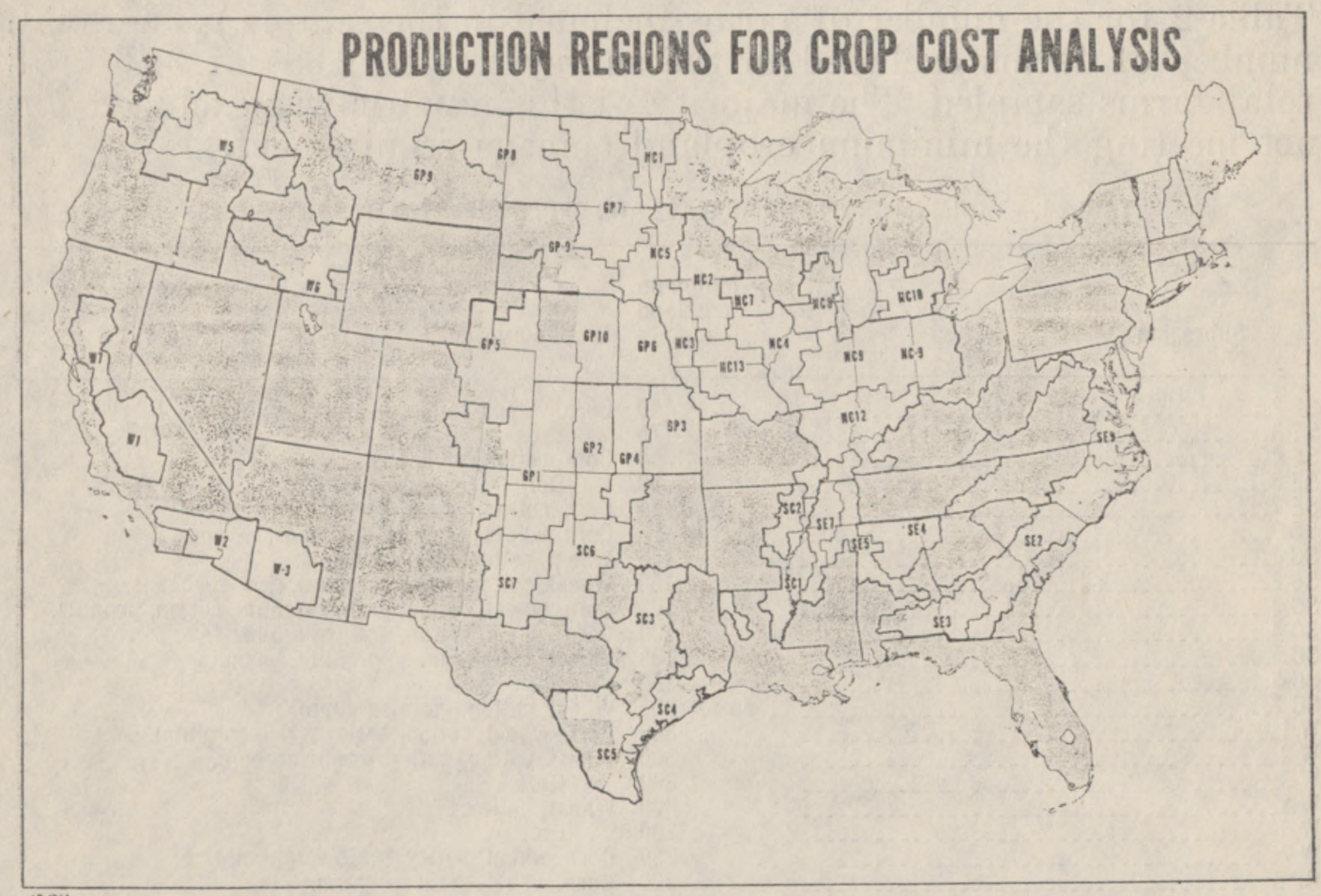

Figure 1

Designation of Subregions and Sampling Method

The major crop production areas of the United States were represented by 40 subregions (Figure 1). The subregions were delineated so as to include areas with the same crops and cropping practices. A large proportion of the acreage of the crops specified in the Act was included in these subregions. Producers in the areas covered by this survey accounted for approximately 81 percent of the corn acreage,

[3] The enumerative survey was conducted by the Statistical Reporting Service, USDA.

84 percent of the grain sorghum acreage, 75 percent of the barley acreage, 82 percent of the wheat acreage, and 90 percent of the cotton acreage.

The survey population consisted of all farm units in the subregions that produced wheat, cotton, corn, grain sorghum and barley in 1973 as indicated by records of the Agricultural Stabilization and Conservation Service. To limit the study to those farms requiring at least "one man to farm full time" the list of farms was constructed to exclude those with small cropland acreages which were assumed to be part-time farms. (See Table 1 for the minimum cropland acreages for the subregions.) Also, counties with less than 10 percent of their total land area in cropland were excluded from the survey.

A sample larger than needed to make regional estimates was drawn because of the possibility that the 1973 list was not fully representative of the farms in 1974. About 6,500 farms were drawn from the 40 subregions. The sample size within each subregion varied due to the number of farms and the different number of crops produced. (See Table 2 for the number of farms included in the sample.) The total number of farms excluded in the survey totaled 2,385 or 36.6% of total farms sampled. The majority of this number was excluded for not meeting the minimum cropland acreage requirement.

TABLE 1.—MINIMUM CROPLAND ACREAGE AND CROPS SURVEYED BY SUBREGIONS

Subregion	Minimum cropland acreage	Crops surveyed
SE 2	50	Corn, wheat, cotton, peanuts, soybeans.
SE 3	75	Do.
SE 4	50	Corn, cotton, soybeans.
SE 5	50	Do.
SE 7	75	Corn, cotton, wheat, soybeans.
SE 9	75	Corn, wheat, peanuts, soybeans.
SC 1	150	Wheat, cotton, rice, soybeans.
SC 2	150	Wheat, cotton, grain sorghum, rice, soybeans.
SC 3	100	Corn, wheat, cotton, grain sorghum, cotton, peanuts.
SC 4	100	Corn, wheat, cotton, grain sorghum, rice.
SC 5	100	Wheat, cotton, grain sorghum, peanuts.
SC 6	150	Do.
SC 7	300	Wheat, cotton, grain sorghum.
W 1	300	Corn, wheat, cotton, barley, grain sorghum.
W 2	300	Wheat, cotton, barley, grain sorghum.
W 3	300	Do.
W 5	400	Wheat, barley.
W 6	200	Do.
W 7	250	Corn, wheat, barley, grain sorghum, rice.
GP 1	300	Corn, wheat, grain sorghum.
GP 2	200	Wheat, grain sorghum.
GP 3	200	Corn, wheat, grain sorghum, soybeans.
GP 4	100	Wheat, grain sorghum.
GP 5	200	Corn, wheat.
GP 6	150	Corn, wheat, grain sorghum, soybeans.
GP 7	300	Corn, wheat, barley, flax.
GP 8	400	Wheat, barley.
GP 9	300	Corn, wheat, barley.
GP 10	200	Corn, wheat, grain sorghum.
NC 1	200	Corn, barley, flax.
NC 2	100	Corn, wheat, soybeans.
NC 3	100	Do.
NC 4	100	Do.
NC 5	150	Corn, barley, soybeans.
NC 7	100	Corn, wheat, soybeans.
NC 8	100	Corn, soybeans.
NC 9	100	Corn, wheat, soybeans.
NC 10	100	Do.
NC 12	100	Do.
NC 13	100	Do.

TABLE 2.—SAMPLE SIZE BY SUBREGION

Subregion	Sample size (number)	Usable questionnaires (number)
SE 2	232	125
SE 3	171	76
SE 4	127	36
SE 5	122	35
SE 7	175	62
SE 9	118	70
SC 1	177	116
SC 2	112	75
SC 3	172	86
SC 4	115	63
SC 5	206	91
SC 6	167	106
SC 7	175	108
W 1	96	65
W 2	79	36
W 3	74	34
W 5	161	134
W 6	117	77
W 7	116	69
GP 1	172	110
GP 2	174	118
GP 3	174	118
GP 4	173	122
GP 5	172	124
GP 6	177	110
GP 7	202	212
GP 8	112	126
GP 9	176	122
GP 10	116	67
NC 1	110	126
NC 2	222	164
NC 3	228	149
NC 4	221	154
NC 5	231	159
NC 7	166	131
NC 8	117	84
NC 9	276	179
NC 10	114	58
NC 12	223	118
NC 13	237	129
Total	6,505	4,144

Questionnaire Content

The questionnaire asked for information on land use and rental arrangements, irrigation costs, amounts and costs of seed, fertilizer, herbicides and insecticides, field operations and practices, power and equipment inventory including sizes and values, and hired labor. Expenditures for farm overhead items such as taxes, insurance, record keeping expenses, and building repairs were also obtained. Revenues from the sales of crops, livestock and livestock products, purchase costs of livestock and feed, and data needed for estimating the land allocation were collected. The questionnaire thus covered all direct cost items used in crop production plus data needed to compute the farm overhead, management, and land allocations to a specified crop.

Since one of the objectives of this survey was to determine variability in cost, the use of secondary data was minimized. Most of the data needed to estimate the cost of production were obtained from the individual producer. An exception was data used to compute power and equipment costs. These costs were computed using details of the type and size of specific equipment reported by each farmer in combination with coefficients and formula in the Agriculture Engineer's Yearbook.[4]

[4] "1974 Agricultural Engineer's Yearbook" published by the American Society of Agricultural Engineers, 21st Edition, May 1974, pp. 296–303.

The crops designated for sampling in each region were those of sufficient importance that a sample of farms with those crops would be obtained. To lessen the burden on respondents, no farmer was asked for detailed information on more than four crops. Irrigated and dryland production of the same crop were considered as two crops. Crops selected for each farm were those with the largest planted acreage on the farm.

Cost Concepts

The Congressional mandate specified that estimates of the *total* cost of production be provided for specified commodities. Total cost includes variable costs for purchased inputs and fixed costs for machinery, overhead, management, and land. Production cost theory is developed around a whole-firm concept and provides little guidance in obtaining cost estimates for specific commodities produced by a multiproduct firm. For such firms and specific commodities, there are no generally accepted concepts or procedures in three important areas: (1) allocation of total farm general costs (overhead) to a specific farm enterprise, (2) determination and allocation of costs of durable inputs (not used up in one year) to specific enterprises, and (3) establishing an allocation for the uniquely treated land input.

In this study, *total direct costs* are the sum of the direct variable and fixed costs which can be clearly associated with the production of a specific crop. Direct variable costs are all costs related to a specific crop and are incurred only if the crop is produced. These include seed, fertilizer, pesticides and other chemicals, fuels, lubricants, machinery repairs, ginning, drying, irrigation water, and labor used for the crop. Direct fixed costs are those related to the production of the crop and which would be incurred even if the crop was not produced. These include interest and replacement costs on machinery, power, and irrigation equipment. *Indirect costs* are charges for inputs (management and overhead) that cannot be directly associated with a specific enterprise and must be proportionately allocated to the crop enterprise by some procedure, and land costs, which may be determined in any of several alternative ways. *Total cost* is the resulting sum of the direct and indirect cost components.

Total cost includes all costs expended on acres planted even though some acres may not have been harvested. The production cost per unit was computed by dividing the total cost by total production.

Except for pricing operator and family labor, obtaining direct variable costs posed few problems as prices and quantities of inputs were readily available. Obtaining cost estimates of the other items was less straightforward and relevant concepts and procedures used are more fully discussed below.

LABOR

A charge for the labor input is straightforward except for services of unpaid family labor for which there is no established market price. There are several approaches which have been used to value these services. One is the "opportunity cost" approach. Use of this concept would require for each farm the differentiation of the quality of the operator and family labor, determining their best employment and earnings alternatives, and the minimum labor earnings from crop production that would be acceptable.

A variation of this approach is to value these labor services at a rate equal to wages paid hired labor on the farm or the average wage rate in the subregion if no labor was hired on a farm. This assumes that all unpaid family labor is equal in quality to hired labor and has employment alternatives. The prevailing wage rate may somewhat understate the productivity and opportunity cost of family and operator labor; conversely, it is unlikely that all family labor would have employment opportunities. The degree to which these factors are offsetting is difficult, if not impossible, to determine. The prevailing wage rate method was used in this study.

FARM OVERHEAD

Establishing a total cost for a single crop on a multicrop or livestock farm necessitates choosing a method for allocating the total farm overhead cost to each crop. This allocation problem does not exist when there is only one crop on a farm, but this is seldom the case. General farm overhead costs such as personal property taxes, insurance, general purpose buildings and equipment, and similar costs not related to specific crops were allocated to a crop based on its proportionate share of the value of total farm production.

MANAGEMENT

Pricing the management input poses several difficulties. There is no theoretical guide since the management input is usually rewarded by "profit." It is not commonly separated in farm management work and there are no standard fee schedules upon which to base charges.

The 1973 Act specified that a "return for management comparable to the normal management fees charged by other comparable industries" be charged. In this study the "comparable return" was based on fees charged by farm managers working for banks, insurance companies, and farm management companies which provide overall planning assistance but ordinarily not day to day management decisions. The charges for these services are widely varied and calculated in a number of ways such as percentages of gross or net sales, landlords share, etc. A charge of seven percent of total farm sales was used in this study and is thought to be consistent with the intent of the Act.

POWER AND EQUIPMENT COSTS

Repair and operating costs for power and equipment were computed for the specific machinery complement reported by each farmer using secondary information obtained primarily from the Agricultural Engineer's Yearbook. An alternative approach would have been to obtain the actual variable and fixed costs from each farm operator for each crop. This approach was deemed impractical since most farmers do not keep such detailed records and because reliable engineering formulas were available to compute the power and equipment costs.

Alternative methods are available for estimating the decline in value of the farm power and equipment because of use and/or age. The generally accepted procedure for tax purposes is to charge depreciation for the taxable year based upon the price paid for the

equipment. The procedure adopted for this study was to calculate a replacement charge based on what it would currently cost to acquire a piece of equipment. The replacement cost concept represents a reserve for the purchase of new equipment when needed. Successful operation of a farm requires that in any particular year the current flow of income must be sufficient to cover the current cost of labor and other services, materials consumed, power and equipment consumed, as well as taxes and other charges.

IRRIGATION COSTS

Total irrigation costs also must be allocated among crops. The method used in this study computed irrigation costs for each acre irrigated one time over for the entire farm and charged costs to each crop on the basis of number of acres irrigated multiplied by the number of irrigations. This assumes that each acre irrigated for different crops received the same quantity of water.

INTEREST ON OPERATING CAPITAL

Interest on operating capital was charged at the prevailing rate charged by Production Credit Associations in each district in 1974. This rate was multiplied by an appropriate proportion of the direct variable cost involved in the production of each crop.

LAND

Traditionally, agricultural economists have estimated land allocations on the basis of (1) net share rent, (2) cash rent, or (3) an annual interest charge on some specified value of the land. Land allocations deserve special attention because of their current magnitude relative to total costs, the diversity of methods of estimating land use allocations, and the sensitivity of agricultural land values to product prices, Government support programs, and potential urban development.

There is no single procedure for determining an allocation for land that is appropriate for all purposes. For many purposes, including short-run estimates of supply response, a land allocation is usually omitted from the cost of producing a commodity. Historically, land has been considered both as a residual claimant of income and as an income earning factor of production. The year to year decision of farmers as to what to produce may be made without considering an allocation for owned land. However, for long-run analysis, an allocation for land (return to the factor) is an appropriate part of the total cost of production.

The 1973 Act specified that "a return on fixed cost equal to the existing rate charged by the Federal Land Banks" be included in the cost estimates. This implies the use of an "opportunity cost" allocation or what could be earned if the "value" of the land were invested at the current Federal Land Bank interest rate. However, the Act contains no specific definition of "value", i.e., current market price, purchase price, etc.

Farmers were asked to report the value of their cropland for agricultural purposes and one allocation for land was computed by multiplying the Federal Land Bank interest rate for the district times this reported value. A problem associated with the application of a specified interest rate times an average value of cropland is that the land value is influenced by factors other than agricultural use. Also, use of an appreciated land value to compute costs suggests that an off-setting income item be added to the returns generated by the crop produced. National average land values appreciated 21.5 percent between 1973 and 1974.[5] An alternative to using current agricultural value is to value the land according to purchase price or book value including costs of subsequent improvements. The land allocation would be this value times the interest rate actually paid on the mortgage tract.

To avoid the problem of land value determination, allocations based on actual outlays for use of land, such as net share and cash rental rates, have often been used. Use of these procedures is also not without problems. Net share rent may include payment for items other than land furnished by the landlord. These items include the use of buildings, fixed costs of irrigation facilities, risk, uncertainty, real estate taxes, and even the landlord's share of management. "Land" allocations based on the share rent of land thus may be overestimated since implicit payment to factors other than land likely are included. A further problem with net share rent is that a part of the production cost depends on the price of the product.

For a given farm, if all the cash rented acreage were planted to one crop, a good estimate of the land allocation for the production of that crop could be obtained. However, if the entire farm were cash rented but only a portion was devoted to a particular crop, which was generally the case, the problem arises as to how much of the total rent payment is actually paid for the right to grow that particular crop.

It is obvious that all methods of estimating an allocation to land is subject to limitations. Six separate methods were used in this study for determining the land component and any one of them may be appropriate for answering a given question. (See Appendix A for a detailed explanation.)

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[5] "Farm Real Estate Market Developments," CD–79, Economic Research Service, USDA, July 9, 1974.

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LIMITATION OF ESTIMATES

In many respects the estimates of *direct* costs are more useful than estimates of *total* costs. Direct costs and certain overhead costs such as personal property taxes must be met in the shortrun by producers if they are to remain in production. Therefore, direct cost estimates indicate required levels of shortrun prices. In the longer run, land prices will have to adjust to levels that yield a competitive return on the farming operation. In using these estimates it should be recognized that if product prices were to fall below the costs calculated here, production could continue at the lower price levels, if land values and rents (hence costs) also decline.

If prices of agricultural products rise, land prices and rents generally rise, resulting in an increase in the total cost of production as calculated in this report. If the cost of production were to be used to determine price supports, the increased cost would necessitate an increase in the support price. Producers, basing expectations on increased support prices, would likely further bid up land prices and rents, resulting in higher cost of production estimates. Support prices would again be adjusted upward, resulting in a never-ending *cost-price spiral.*

Therefore, setting loan rates or target prices near cost of production estimates that reflect the influence of present prices could interfere with the efficient operation of a free market. Any decline in market prices would be cushioned by the loan price, thus distorting the signal indicating the need to reduce production of that crop. As a result, surpluses would occur unless some means of production control were also used. Also, since agricultural product prices tend to fluctuate more widely than industrial product prices, this tendency to allow agricultural prices to rise but not to fall would result in a sustained upward movement in farm product prices which, in turn, could cause a loss of markets.

Another possible limitations of the per unit cost estimates is their dependence upon yields. Cost estimates shown here are based upon 1974 yields which were abnormally low for most crops and production regions. This causes the cost estimates to be substantially higher than for a "normal" or more typical year.

SURVEY RESULTS

Cotton

NATIONAL HIGHLIGHTS

Yield

Costs per unit of production are closely related to weather and its effect on yield per acre. Unfavorable weather for cotton production in 1974 in several important production areas resulted in low yields and relatively high unit costs of production. The survey average yield for 1974 was 410 pounds of lint per harvested acre, or about 70 pounds less than an estimated normal yield of 480 pounds (appendix table B–1), and about 29 pounds less than the official USDA average yield for the subregions included in this study. Especially hard hit were the mid-South subregions, where late planting, poor boll set, insect infestations, and delayed harvest reduced yields, and the Texas subregions, where drought conditions caused increased abandonment and, in combination with fall rains, reduced yields, especially in the High Plains (SC–7), Rolling Plains (SC–6) and Black Prairie (SC–3) subregions.

Direct Costs

Direct costs of producing lint and associated seed averaged about $166 per acre harvested (table 3). Costs of materials—seed, fertilizer, insecticides, herbicides and other chemicals—totaled $51 per acre, or 31 percent of direct costs. Power and equipment costs ranked second at $42 per acre, followed by ginning, bagging, and ties at $26 per acre. Labor cost represented only 11 percent of total direct costs. Direct costs per pound of lint averaged 33.5 cents.[6]

[6] In calculating direct cost per pound, about 73 percent of the per acre value of seed was subtracted from the direct cost of producing lint and seed before dividing by lint yield. The cost of producing seed is assumed to equal its value.

TABLE 3.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED AND PER POUND OF LINT, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974

Item	Average cost per acre	Cost per pound based on survey yield [1] (cents)	Cost per pound based on trend yield [1] (cents)
Labor	$18.57	3.8	3.1
Power and equipment	41.70	8.4	7.0
Fuel and lubricants	13.46	2.7	2.3
Repairs	11.35	2.3	1.9
Reserve for replacement	10.61	2.1	1.8
Interest and rental	6.28	1.3	1.0
Materials	51.18	10.3	8.6
Seed	7.12	1.4	1.2
Fertilizer	20.45	4.2	3.4
Intecticides and fungicides	12.35	2.5	2.1
Herbicides	7.60	1.5	1.3
Other chemicals	3.67	.7	.6
Custom services	11.20	2.3	1.9
Irrigation	11.34	2.3	1.9
Fuel and lubricants	1.51	.3	.3
Electricity	2.52	.5	.4
Purchased water	1.26	.3	.2
Other [2]	6.05	1.2	1.0
Interest on operating capital	5.48	1.1	.9
Ginning, bagging, ties	26.05	5.3	5.1
Total direct cost	165.52	33.5	28.6
Overhead	9.70	2.0	1.9
Management	11.52	2.3	2.3
Total, excluding land	186.74	37.8	32.8
Alternative land allocation:			
Ownership basis:			
At current land value [3]	50.72	10.7	8.9
At average acquisition value [4]	20.68	3.3	2.6
Net share rent basis [5]	43.25	8.8	7.3
Cash rent basis [6]	32.61	6.2	5.1
Composite basis:			
At current land value [7]	41.23	8.3	6.9
At average acquisition value [8]	28.79	5.3	4.3
Value of seed [9]	38.82		

[1] Survey yields averaged 410 pounds of lint per acre harvested, compared with a 1961–74 trend yield of 480 pounds. Costs per pound are obtained by subtracting a share of the value of seed from each cost item, then dividing by yield.

[2] Includes repairs, reserve for replacement, and interest on investment in irrigation facilities.

[3] Based on estimated current market value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[4] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land bank mortgage loans.

[5] Net share rent is the landlord's share of crop reciepts minus his share of crop expenses. If the operator did not share rent, prevailing share rent terms in the subregion were applied.

[6] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the subregion were applied.

[7] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.

[8] The details in footnote (7) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.

[9] The value of seed is commonly subtracted from the total cost of producing lint and associated seed to obtain an estimate of the cost of producing lint.

Many farmers are producing cotton at costs that differ greatly from the averages indicated in table 3. Nearly 80 percent of the 1974 crop was produced at a direct cost of less than 40 cents per pound of lint (table 4). More than one-half of the crop was produced at a direct cost of less than 30 cents per pound, and nearly one-third was produced for less than 25 cents per pound.

TABLE 4.—UPLAND COTTON: DISTRIBUTION OF PRODUCTION BY COST LEVELS, ALL SPECIFIED SUBREGIONS, 1974

[In percent of production]

Costs per pound of lint	Direct costs	Direct and overhead costs	Direct, overhead and management	Direct, overhead and management, and land allocation using— Current land values [1]	Acquisition values [2]
Less than 15 cents	4.3	2.2	0.3	0	0.3
Less than 20 cents	16.2	11.7	6.9	.2	1.8
Less than 25 cents	31.5	26.5	20.7	4.7	10.8
Less than 30 cents	53.3	44.9	39.1	16.4	22.9
Less than 35 cents	68.3	62.1	54.7	33.3	38.7
Less than 40 cents	79.4	77.2	69.9	50.7	54.9
Less than 45 cents	86.3	83.2	80.3	60.6	66.1
Less than 50 cents	91.8	89.5	85.8	72.8	79.2
Less than 55 cents	93.9	92.7	91.2	79.5	86.3
Less than 60 cents	95.7	94.6	93.6	87.6	88.9
All levels of cost	100.0	100.0	100.0	100.0	100.0

[1] Land allocation reflects the actual share or cash rental where land was rented, and owner-operated land at current agricultural value times the average 1974 Federal land bank rate of interest.

[2] Land allocation reflects the actual share or cash rental where land was rented, and owner-operated land at average acquisition value times the average 1974 Federal land bank rate of interest.

Total Costs

The level of total costs of production is highly dependent on the cost concepts and estimating procedures followed, as explained in a previous section of this report. Total costs, excluding land, averaged about $187 per acre harvested, or $219 per bale. This reflects an overhead cost allocation as well as an imputed return to management.

The alternative land allocations shown in table 3 range from $21 per acre to more than $50 per acre. The resulting alternative estimates of total costs per pound of lint ranged from 41 cents per pound to 48.5 cents per pound. The highest land allocation results from applying current rates of interest to the current value of land. The lowest land allocation results from applying current rates of interest to the estimated value of land at the time of acquisition by present owners. Net share rent and cash rent averages fall between these extremes. A composite of allocations for owned land, share rented land, and cash rented land may be the most reasonable estimate for land, as it represents actual combinations of tenure arrangements on survey farms. In this study, the composite allocation, based on current value of owned cropland, averaged about $41 per acre, as compared with about $29 per acre for a composite allocation based on average acquisition value of owned cropland. The resulting estimates of total costs per pound of lint averaged about 46 cents and 43 cents per pound, respectively (table 5).

TABLE 5.—UPLAND COTTON: AVERAGE YIELD PER ACRE HARVESTED, AND PRODUCTION COSTS PER POUND OF LINT, SPECIFIED SUBREGIONS, 1974

Subregion	Yield per acre harvested (pounds)	Direct costs per pound [1] (cents)	Total cost per pound, based on— Current land value [2] (cents)	Total cost per pound, based on— Acquisition value [3] (cents)
SE-2, SE-3	519	36.0	48.2	43.6
SE-4, SE-5	404	33.1	44.2	41.6
SE-7	349	41.7	57.9	54.7
SC-1	432	34.9	47.8	44.7
SC-2	352	37.4	50.9	48.5
SC-3	209	45.1	57.5	54.2
SC-4	484	24.8	35.9	34.9
SC-5	504	28.4	39.7	37.6
SC-6	193	32.6	45.3	42.1
SC-7	258	43.9	59.8	55.5
W-1	897	26.2	37.5	35.1
W-2	1,213	22.8	32.5	30.6
W-3	1,302	24.9	35.3	33.2
All regions	410	33.5	46.1	43.1

[1] Includes all cost items other than overhead, management, and land. Obtained by subtracting from total direct costs a share of the value of seed, equal to the ratio of direct costs to total costs, then dividing by yield.

[2] Includes direct costs, overhead, management, and land allocation. Land allocation is based on a composite of actual tenure arrangements using current land values for owned land.

[3] Includes direct costs, overhead, management, and land allocation. Land allocation is based on a composite of actual tenure arrangements, using estimated acquisition value of owned land.

As noted earlier, unit costs are highly dependent on yields. The cost per pound estimates in tables 3 and 5 are based on the 1974 survey average yield of 410 pounds of lint per acre harvested. If the estimated normal yield of 480 pounds had been produced, the total cost per pound, based on the composite land allocation using current land value, would have averaged 40 cents per pound rather than 46 cents. Similarly the total cost based on acquisition value would have averaged 37 cents per pound rather than 43 cents.

The cumulative distribution of production by direct and total cost levels is shown in table 4 and illustrated in figure 2. In figure 2, "total 1" represents total costs, with a composite land allocation using current values for owned land. "Total 2" differs from "total 1" in that it uses estimated acquisition value of owned land rather than current value. For example, about 50 percent of total production was produced at a "total 1" cost of less than 40 cents per pound, whereas about 55 percent was produced at a "total 2" cost of less than 40 cents. (These values are taken directly from the last 2 columns of table 4.)

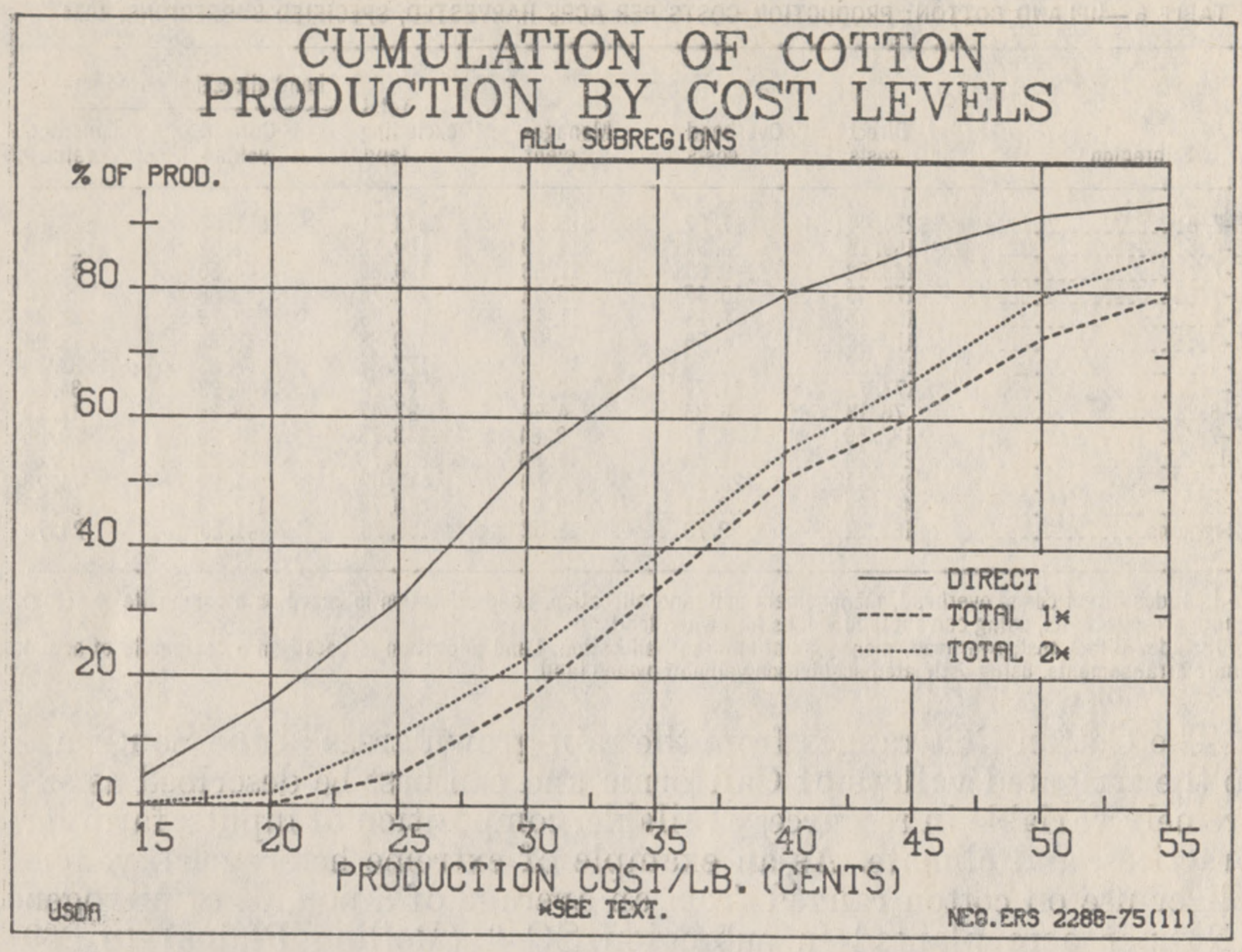

FIGURE 2

SUBREGIONAL HIGHLIGHTS

Direct Costs

Costs per pound varied widely among subregions and ranged from an average of 23 cents per pound of lint in subregion W–2 (southern California-southwest Arizona) to 45 cents in SC–3 (Black Prairie of Texas) (table 5). Unit costs in the Texas subregions of SC–3, SC–6, and SC–7 were relatively high because of drought and resulting low yields. Inputs and costs per acre in these three subregions are among the lowest in the nation and, when combined with near-normal weather, result in low unit costs of production. Low yields in subregions SC–1 (Mississippi Delta) and SE–7 (Brown Loam) also resulted in relatively high costs per pound. Although costs tend to vary widely from year to year, the Brown Loam (SE–7), Mississippi Delta (SC–1), the Rolling Plains (SC–6) and the High Plains (SC–7) subregions have generally ranked among the lowest unit cost subregions as indicated by 5 previous beltwide enumerative surveys conducted since 1964. In comparing regional advantages, however, prices received also need to be considered. Prices received are traditionally higher for cotton produced in the San Joaquin Valley (W–1) for example, which tend to offset their higher production costs. Prices received in the Rolling Plains (SC–6) and High Plains (SC–7) of Texas have been historically lower than those of most other subregions. Production costs per acre similarly vary widely among subregions (table 6). Direct costs ranged from about $76 per acre in SC–6 (Rolling Plains of Texas-Oklahoma) to more than $400 per acre in W–3 (Central Arizona).

TABLE 6.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED, SPECIFIED SUBREGIONS, 1974

Subregion	Direct costs	Overhead costs	Management	Total excluding land	Land allocation based on— Current value [1]	Acquisition value [2]
SE-2, 3	$220.45	$7.32	$15.84	$243.61	$51.62	$28.06
SE-4, 5	159.19	8.94	12.19	180.32	32.62	22.10
SE-7	168.92	9.84	11.63	190.39	44.30	33.05
SC-1	178.46	10.17	13.11	201.74	42.96	29.40
SC-2	158.35	7.13	11.45	176.93	38.79	30.38
SC-3	110.36	4.55	5.97	120.88	19.84	12.99
SC-4	153.32	8.38	15.62	177.32	44.83	39.85
SC-5	177.72	11.77	13.80	203.29	44.93	34.85
SC-6	76.18	6.35	4.94	87.47	18.35	12.29
SC-7	132.59	8.12	8.04	148.75	31.90	20.86
W-1	295.34	19.59	19.83	334.76	88.23	66.84
W-2	358.00	28.27	25.80	412.07	97.20	74.73
W-3	411.38	30.31	29.09	470.78	112.28	85.62
All regions	165.52	9.70	11.52	186.74	41.23	28.79

[1] Includes direct costs, overhead, management and land allocation. Land allocation is based on a composite of actual tenure arrangements, using current land values for owned land.

[2] Includes direct cost, overhead, management and land allocation. Land allocation is based on a composite of actual tenure arrangements, using estimated acquisition value of owned land.

The Cotton Belt ranges from the rain-grown areas of the Southeast to the irrigated valleys of California and can best be described as extremely variable in resources available, composition of inputs, farming practices, and climate. As an example of extreme heterogeneity, fertilizer use on cotton ranged from an average of 8 pounds of nitrogen (N) per acre planted in subregion SC–6 (Rolling Plains) to 269 pounds in W–2 (southern California-southwest Arizona), compared with a national average of 56 pounds (appendix table B–2). Irrigation costs per acre ranged from an insignificant amount in the Southeast and mid-South subregions to more than $100 per acre in W–3 (central Arizona).

Total Costs

Selected estimates of total costs per pound of lint and per acre harvested are presented in tables 5 and 6, respectively. These estimates reflect a composite land allocation based on actual tenure arrangements, with 2 alternative methods of estimating an allocation for owned land. Other alternative land allocations are shown by subregions in appendix table B–3.

Total costs per pound, based on a composite land allocation with current land values, ranged from about 32 cents per pound in W–2 (southern California-southwest Arizona) to about 60 cents per pound in the drought-affected High Plains (SC–7). All of the western subregions, as well as Texas subregions SC–4 and SC–5, experienced unit costs substantially below the national average.

The use of acquisition value of land rather than current values in computing a composite land allocation resulting in a lower total cost estimate for all subregions (table 5). Resulting total costs ranged from about 31 cents per pound in W–2 to about 56 cents in SC–7. Different impacts among subregions resulting from the use of current versus acquisition land values is due to variability in tenure patterns and differential changes in land values.

Averages obscure the marked variability in costs within subregions. There are many low-cost producers in subregions where average costs

are high in a given year. This is indicated by the cost distributions in appendix table B–4. Geographic delineations are, of necessity, generalized and include many diverse resource situations, including microclimatic conditions, soil and water resources, and management.

Cost Comparisons, 1964–74

Six nationwide sample surveys have been conducted since 1964 to obtain the basic data used in estimating cotton production costs. Comparisons of costs per acre harvested are shown for three of those survey years in table 7. Although the survey design differed over the years, the results provide indications of change in the composition of costs. Labor inputs and costs were reduced substantially over the period and represented only 11 percent of total direct costs in 1974 as compared with 31 percent in 1964. About 25 perecnt of the crop was hand harvested in 1964, compared with less than 1 percent in 1974. Total materials costs increased from about $23 per acre in 1964 to $51 per acre in 1974, primarily reflecting increases in prices paid over the period. Slightly fewer pounds of plant nutrients were applied per acre in 1974 than 10 years earlier. Power and equipment costs per acre in 1974 remained near the 1969 level but substantially above that of 1964. The upward trend in machinery costs has apparently been tempered by greater use on larger farms.

The land allocation shown in table 7 is based on the composite measure and reflects the current value of owned land. Estimates using alternative methods of allocating land were not developed in previous years. Overhead costs included real estate taxes in 1964 and 1969, whereas these taxes were included in the land allocation in 1974. Table 7 also excludes a charge for management as estimates were unavailable prior to 1974.

TABLE 7.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED, ALL SPECIFIED SUBREGIONS, 1964, 1969, AND 1974[1]

Item	Average costs per acre harvested		
	1964	1969	1974
Labor	$42.40	$21.97	$18.57
Power and equipment	34.04	42.46	41.70
Materials	23.26	27.83	51.18
Seed	3.26	4.20	7.12
Fertilizer and lime	11.44	10.90	21.32
Herbicides	1.59	4.56	7.60
Insecticides	5.69	6.79	12.35
Defoliants	1.00	1.17	1.77
Other chemicals	.30	.20	1.03
Ginning, bagging, and ties	19.11	18.44	26.05
Custom services	7.74	9.91	11.20
Irrigation	8.37	7.86	11.34
Interest on operating capital	2.49	2.72	5.48
Total direct costs	137.46	131.18	165.52
Land[2]	24.49	23.11	41.23
Overhead	18.74	13.64	9.70
Total costs per acre harvested[3]	180.69	167.93	216.45

[1] Survey data for the respective years are not strictly comparable because of differences in regional coverage, sampling rates and estimating procedures, but do indicate costs incurred in producing a major proportion of U.S. production.
[2] Based on a composite of actual tenure arrangements, using current land value for owned land.
[3] Excludes a return for management, which was not estimated prior to 1974.

Feed Grains

Corn

NATIONAL HIGHLIGHTS

Cost Per Acre

The cost estimates from the survey indicate the average cost per acre of producing corn in 1974 to range from $153 to $206, depending upon the method of calculating the land allocation. Direct costs averaged $97 per acre with the largest single item in this category being fertilizer at $32 per acre followed by power and equipment at $28 per acre. These two items together accounted for over 62 percent of all direct costs. Overhead and management costs together averaged $23 per acre and ranked third in importance. Other costs per acre including labor, materials, custom services, and interest on operating capital were relatively low individually.

Alternative land allocations computed from the survey ranged from $32 per acre based on the average acquisition value of owned cropland to $86 per acre based on net share rent. Using the composite basis with average acquisition value for owned cropland [7] of $57, the total cost of producing corn was $178 per acre.

Cost Per Bushel

Since corn yields were unusually low in 1974, the resulting costs per bushel were extremely high. The average total cost per bushel of producing corn in 1974 ranged between $2.06 and $2.77 depending upon the choice of the land allocation. Direct costs averaged $1.31 and overhead and management costs averaged 31 cents per bushel. If the composite land allocation with average acquisition value is used, the total cost is $2.39 per bushel using the survey yield of 74.3 bushels. Approximately 90 percent of corn production in 1974 was at a cost level of $3.00 per bushel or less using the composite land allocation with average acquisition value (Total 2 in Figure 3). However, because of adverse weather, 1974 corn yields were sharply reduced from long-run trend and from levels of recent years. The 1971–73 and 1975 average yield is 90.7 bushels per acre. Considering the 90.7 bushels per acre as a normal yield, total costs would be $1.95 per bushel (table 8). The 1954–69 statistical trend yield is 98.2 bushels per acre and would result in total costs of $1.80 per bushel.

[7] Defined in Appendix A.

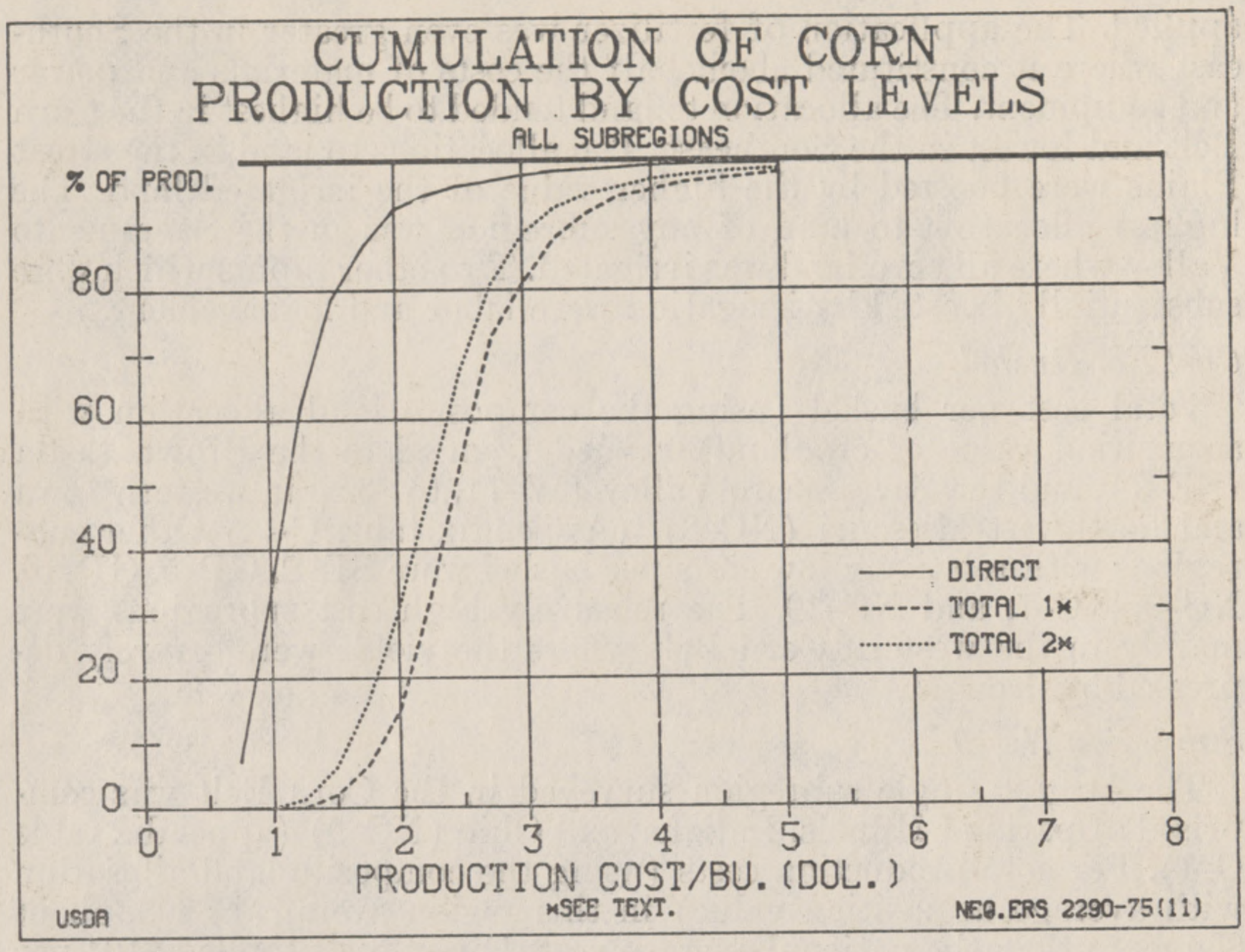

FIGURE 3

TABLE 8.—CORN: PRODUCTION COSTS PER HARVESTED ACRE AND PER BUSHEL, ALL SPECIFIED SUBREGIONS, 1974

Item	Costs per acre	Costs per bushel using— 74.3 [1]	90.7 [2]	98.2 [3]
Direct:				
Labor	$7.25	$0.10	$0.09	$0.07
Power and equipment	28.49	.38	.31	29
Materials	49.93	.67	.55	.51
Other	11.76	.16	.13	.12
Total	97.43	1.31	1.07	.99
Overhead and management	23.03	.31	.25	.23
Land allocation (selected basis) [4]	57.23	.77	.63	.58
Total, all costs	177.69	2.39	1.96	1.81

[1] Survey average yield.
[2] Average of 1971, 1972, 1973, and 1975 yields.
[3] Statistically fitted trend for 1954–69.
[4] Weighted average of (1) acquisition value, (2) net share-rent, and (3) cash rent.

SUBREGIONAL COMPARISONS

Cost Per Acre

Production costs varied widely by major corn producing subregions. Using the composite land allocation with the average acquisition value of cropland, total costs of production ranged from $114 per acre in NC–5 to $270 per acre in W–7, the Sacramento Valley of California, where corn is grown under irrigation only (appendix table C–3). Costs in GP–1, GP–5, GP–6, and GP–10 were also higher due to irrigation with total costs ranging from $160 to $215. A smilar range of costs was noted in the Corn Belt where $30 to $40 of fertilizer per acre was

applied. The application of fertilizer was even greater in the Southeast where it constituted about half the costs of materials and power and equipment. The allocation to land tended to be highest in the Corn Belt and lowest in the Southeast. The allocations to land in the Great Plains were boosted by the higher value of the irrigated land. The highest allocation to land of any subregion was in the Sacramento Valley where all corn land was irrigated. Two other inputs which were substantially boosted by irrigation were labor and management.

Cost Per Bushel

Total cost per bushel (using the composite land allocation with acquisition value of cropland) ranged from $2 in the Brown Loam (SE–7), and the Sacramento Valley (W–7), to $3.20 in western Iowa and northwest Missouri (NC–3). (Appendix table C–3.) Other subregions with relatively low costs per bushel were SE–2, GP–5, GP–10, NC–2, NC–7, and NC–10. The relatively high cost subregions were mainly in the western Corn Belt where the yields were severely depressed by drought.

Subregion NC–9

The largest single subregion surveyed in the Corn Belt was comprised of parts of Illinois, Indiana, and Ohio (NC–9) (appendix table C–1). Per acre production costs (using the composite land allocation with average acquisition value) in this region averaged $208, about $30 more than the national average cost. Direct costs totaled $104 per acre, close to the $97 average cost for all subregions. The higher fertilizer costs in this subregion accounted for most of the difference. (See appendix table C–2 for the amounts of fertilizer applied by subregions.) The land allocation of $79 per acre was significantly more than the national average of $57, largely reflecting the higher production capacity of midwest cropland and, therefore, higher agricultural values.

Per bushel costs of production in NC–9 averaged $2.52, only 12 cents more than the $2.40 for all subregions. The 1974 yield of 82.2 bushels per acre for this subregion was 30 or more bushels per acre below the "normal" yield in this subregion. If an average yield of 110 bushels per acre had been realized in 1974 with the same costs as established by the survey, the per bushel cost would have been $1.89.

Grain Sorghum

NATIONAL HIGHLIGHTS

Total costs of producing grain sorghum in 1974 ranged from $87 to $110 per acre including an allocation for land (appendix table D–3). The land allocations considered are the extreme values of $14.02 per acre (average acquisition value) and $37.44 per acre (net share rent basis). Total direct costs were $59 while overhead and management costs added $14. Based on survey yields, direct costs averaged $1.34 per bushel and total costs ranged between $1.98 and $2.51 per bushel, depending upon the land allocation used.

Using the two land allocations calculated on the composite basis, the total costs ranged from $100 to $107 per acre. On a per bushel basis, the range was from $2.26 to $2.43. Based on a trend yield of 58 bushels, per bushel costs would have ranged from $1.71 to $1.84.

The national cost picture differed little between dryland and irrigated sorghum—total costs varied less than 10 cents per bushel. Irrigation costs added 50 cents a bushel, but this extra cost under irrigation was largely offset by higher per bushel costs on dryland in the categories of power and equipment, materials, and land.

The distributions of grain sorghum production by cost levels is shown in figure 4. Eighty percent of the crop was produced at a total direct cost of $1.75 and below, and 94.4 percent below $2.50. Only 66 percent is produced at a total cost below $2.50 per bushel, with total costs including land at current value as compared to 75 percent below $2.50 for total costs including land at average acquisition values.

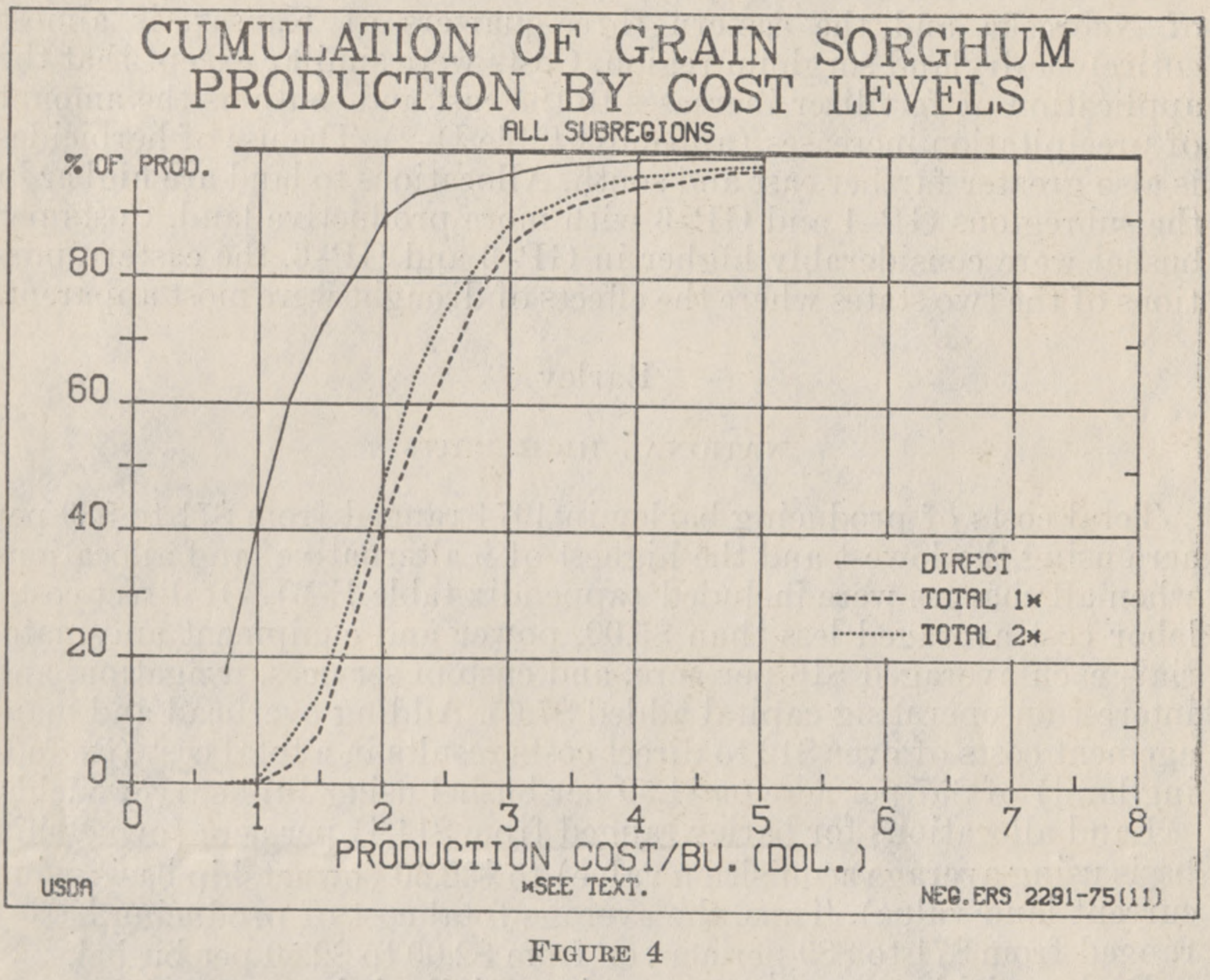

FIGURE 4

SUBREGIONAL COMPARISONS

The severe drought in the Texas High Plains (SC–7) resulted in extremely high dryland costs per bushel which far exceeded the per bushel costs of irrigated production (appendix table D–3). In GP–1, however, the drought was not so severe, and the cost structure was such that per bushel costs (excluding land allocations) were almost identical at $1.60 for both dryland and irrigation. The land allocation is 70 percent higher on a per bushel basis for irrigated grain sorghum than dryland.

In the Rolling Plains of Texas and Oklahoma (SC–6) drought also affected the sorghum crop and the cost per bushel was substantially above the national average. In central and southeastern Texas, however, per bushel costs ran considerably below the national average. The Blackland (SC–3) and the irrigated part of SC–5 had modestly lower costs, but SC–4 and the dryland portion of SC–5 produced their

sorghum at much lower costs in 1974. Total costs (including land) for SC–4 ranged from $1.80 to $1.87 per bushel, while on the dryland in SC–5 the range was from $1.84 to $2.01 per bushel.

The Sacramento Valley of California (W–7), where only irrigated sorghum was grown, had similar total costs (excluding land) per acre as did irrigation on the High Plains of Texas (SC–7), or $145 each. Land values in California, however, were much higher than in Texas and the 66 allocations to land averaged nearly twice those of SC–7. Consequently, although per bushel costs (excluding land) were considerably higher on Texas irrigated sorghum, total costs (including land) were not very different.

The remainder of the major sorghum areas, the eastern two-thirds of Nebraska and the eastern three-quarters of Kansas, is almost entirely a dryland sorghum region. Costs were similar except that the application of fertilizer increases to the east and south as the amount of precipitation increases (appendix table D–2). The use of herbicides is also greater farther east and south. Allocations to land are higher in the subregions GP–4 and GP–6 with more productive land. Costs per bushel were considerably higher in GP–3 and GP–6, the eastern portions of the two states where the effects of drought were most apparent.

Barley

NATIONAL HIGHLIGHTS

Total costs of producing barley in 1974 ranged from $71 to $89 per acre using the lowest and the highest of 6 alternative land allocations when all charges were included (appendix table E–3). Of direct costs, labor cost averaged less than $5.00, power and equipment and materials each averaged $16 per acre, and custom services, irrigation, and interest on operating capital added $7.65. Adding overhead and management costs of over $12 to direct costs results in a total cost (excluding land) of $57 per acre or $1.59 per bushel using 1974 survey yields.

Land allocations for barley ranged from $14.41 per acre (ownership basis using average acquisition value) to $32.50 (ownership basis using current land value). Thus, the average total cost of producing barley ranged from $71 to $89 per acre or from $2.00 to $2.50 per bushel.

Barley yields per acre were substantially below normal in 1974 because of adverse weather conditions. The weighted survey yield (dryland and irrigated land combined) was 35.7 bushels, compared with the 1974 trend yield of 43 bushels (appendix table E–1). While production costs per acre are not substantially affected by adverse weather, the costs per bushel are directly affected because of reduced yields. Therefore, production costs per bushel were considerably higher than they would have been with normal yields. At a yield of 43 bushels per acre, the range of total costs would have been $1.66 to $2.08 per bushel using the extreme values of the 6 land allocations. When the two composite land estimates are used, total costs with a normal yield are $1.76 to $2.00 per bushel.

Figure 5 shows the distribution of production at specified cost levels. Ninety-five percent of production was at a total direct cost of less

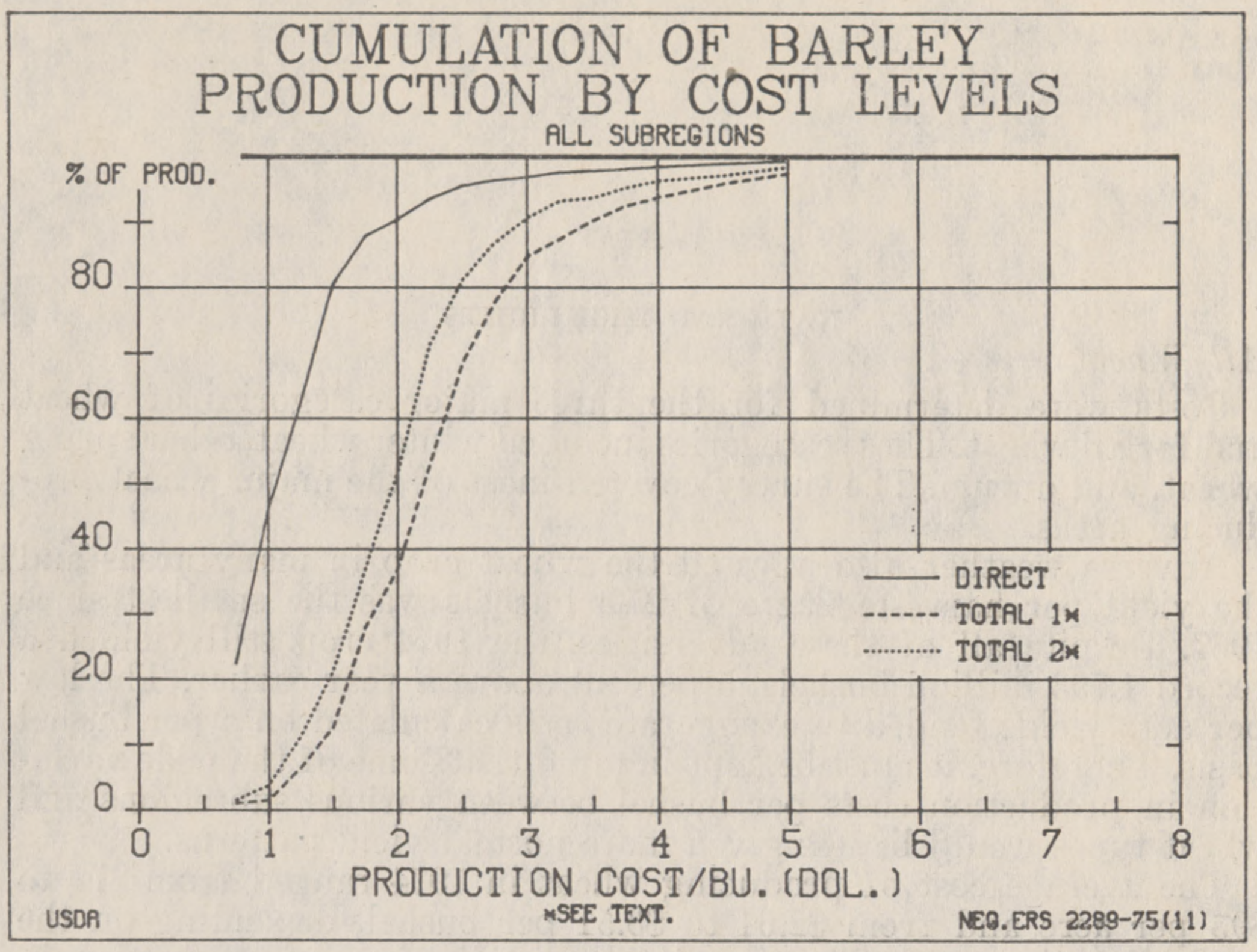

FIGURE 5

than $2.50 while 81 percent was produced at a total cost below $2.50, for the composite land charge with average acquisition values, and 68 percent below $2.50 (composite land charge with current values).

SUBREGIONAL COMPARISONS

There was considerable variation in barley production costs and yields among subregions in the survey. The increased yields due to irrigation are particularly apparent in two of the subregions, W–1 and W–6 (appendix table E–1). Total outlays for irrigation were such that the cost per bushel did not differ greatly between dryland and irrigated barley. In the San Joaquin Valley (W–1), the sample of farms which had dryland barley was so small that the results were indeterminate and could not be used for comparison with irrigated barley. In southeastern Idaho (W–6), despite poor yields on dryland, the per bushel costs on dryland were not substantially higher than per bushel costs on irrigation. At $2.37 to $3.03 per bushel, the costs in W–6 could be considered rather high. In California (W–1), the costs per bushel, ranging from $1.64 to $2.47, were below the national average cost.

In the Northern Plains where the bulk of the barley is normally grown, the costs per bushel in GP–7 were nearly as high as in W–6 largely because of the very poor yields in eastern North Dakota and northeastern South Dakota (appendix table E–3). Relatively poor yields in western Montana and western South Dakota (GP–9) also resulted in per bushel costs well above the national average. Only in the Pacific Northwest (W–5) and the western North Dakota-eastern Montana area (GP–8), where yields appeared to be near normal, were costs per bushel on dryland barley less than the national average cost.

Wheat

NATIONAL HIGHLIGHTS

All Wheat

Costs were determined for the three major categories of wheat and for all wheat. These categories included winter wheat, other spring wheat, and durum. The survey covered most of the major wheat producing areas.

Adverse weather also affected the wheat crop in many areas and the yield per harvested acre of 27.4 bushels was the smallest since 1967. Despite all of these adversities, the 1974 crop still yielded a record 1,793 million bushels, 5 percent above a year earlier. The low per acre yields tended to exaggerate costs calculated on a per bushel basis. Therefore, it must be kept in mind that some of the wide variation in production costs per bushel between various subregions and wheat types would be less given more normal yield patterns.

The average cost of producing wheat in 1974 ranged from $71 to $95 per acre and from $2.64 to $3.51 per bushel, depending on the land allocation used. The cumulative distributions of production in appendix tables F–4, F–4(a), F–4(b), and F–4(c) and in Figures 6, 7, 8, and 9 demonstrate the broad range of costs experienced by wheat producers.

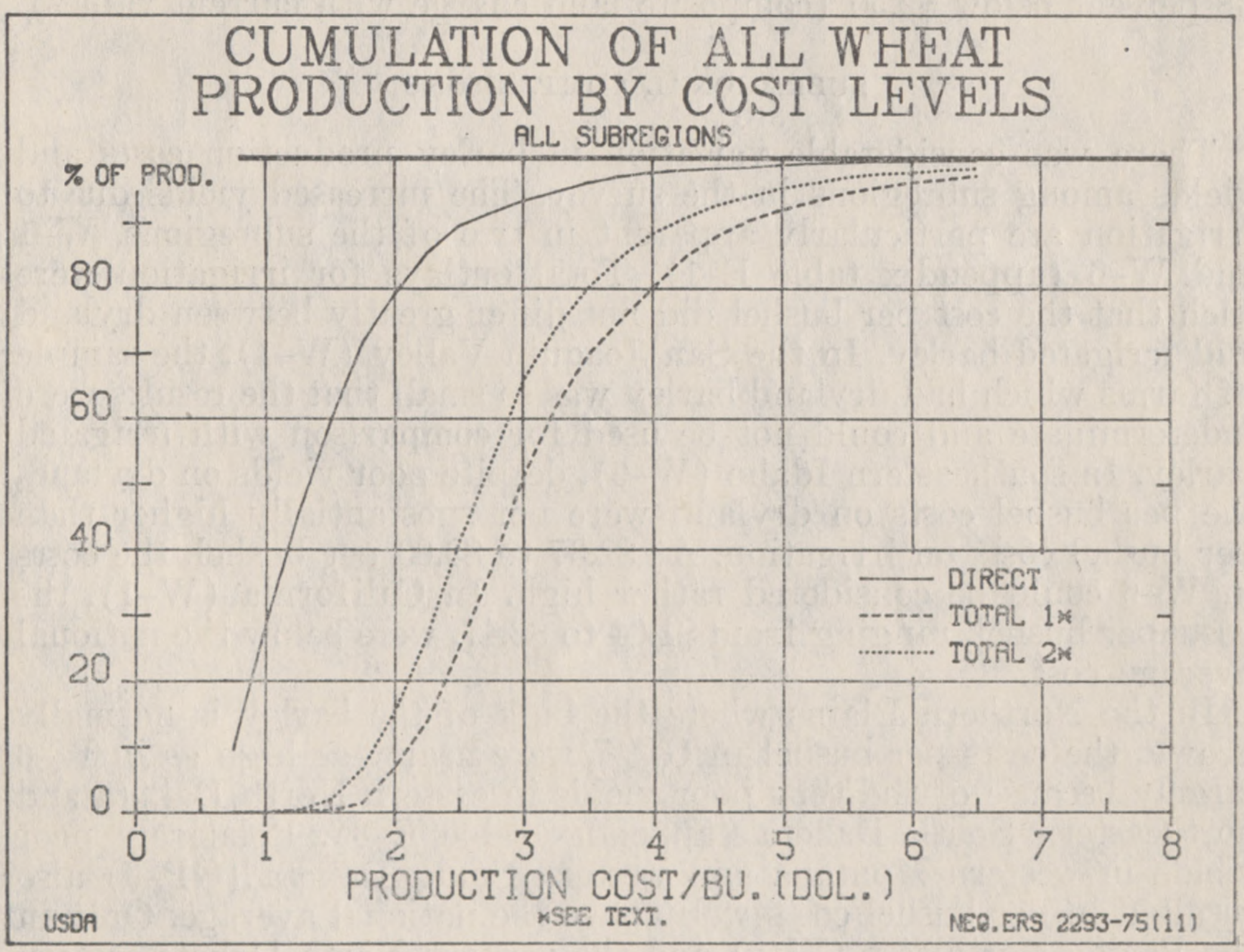

FIGURE 6

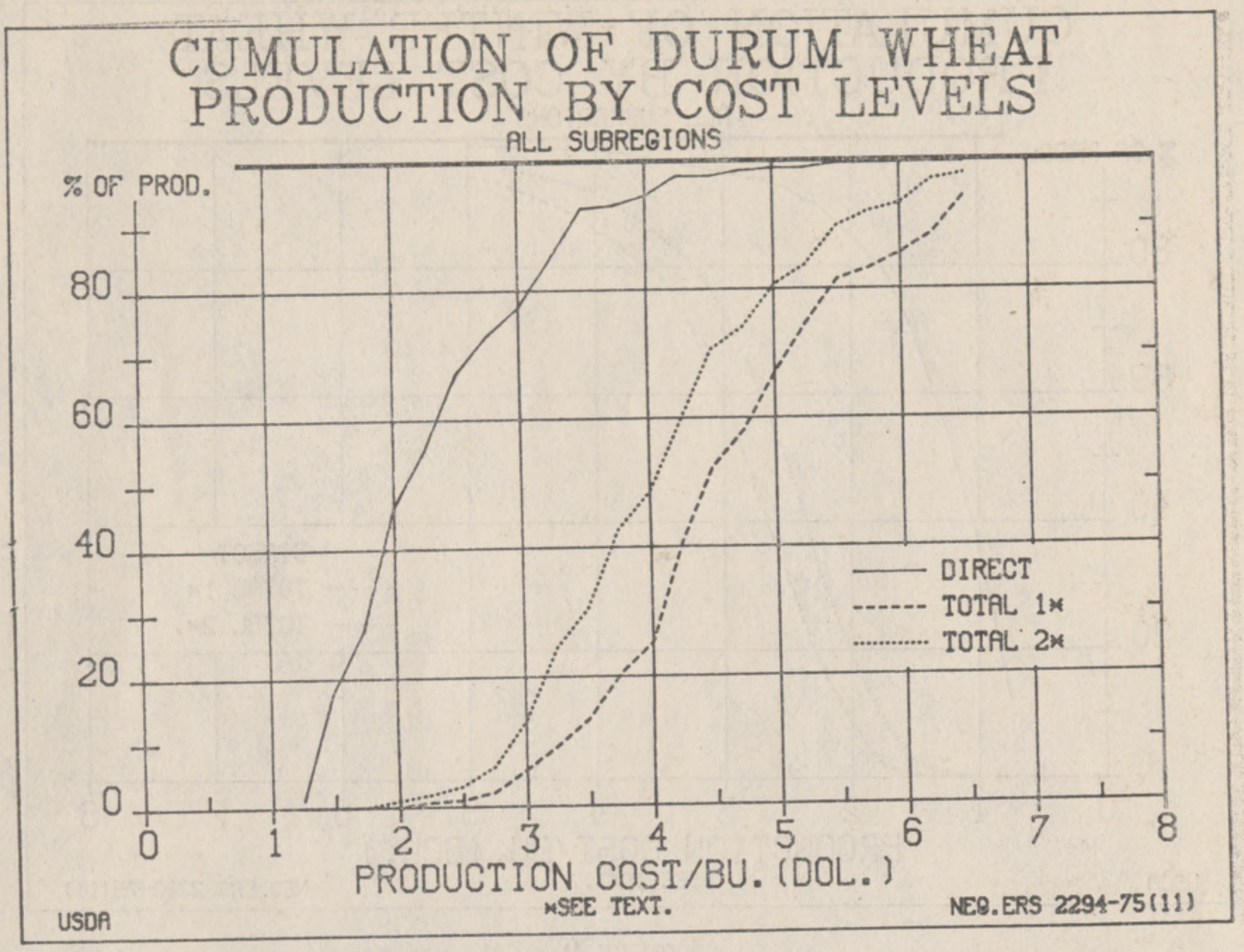

FIGURE 7

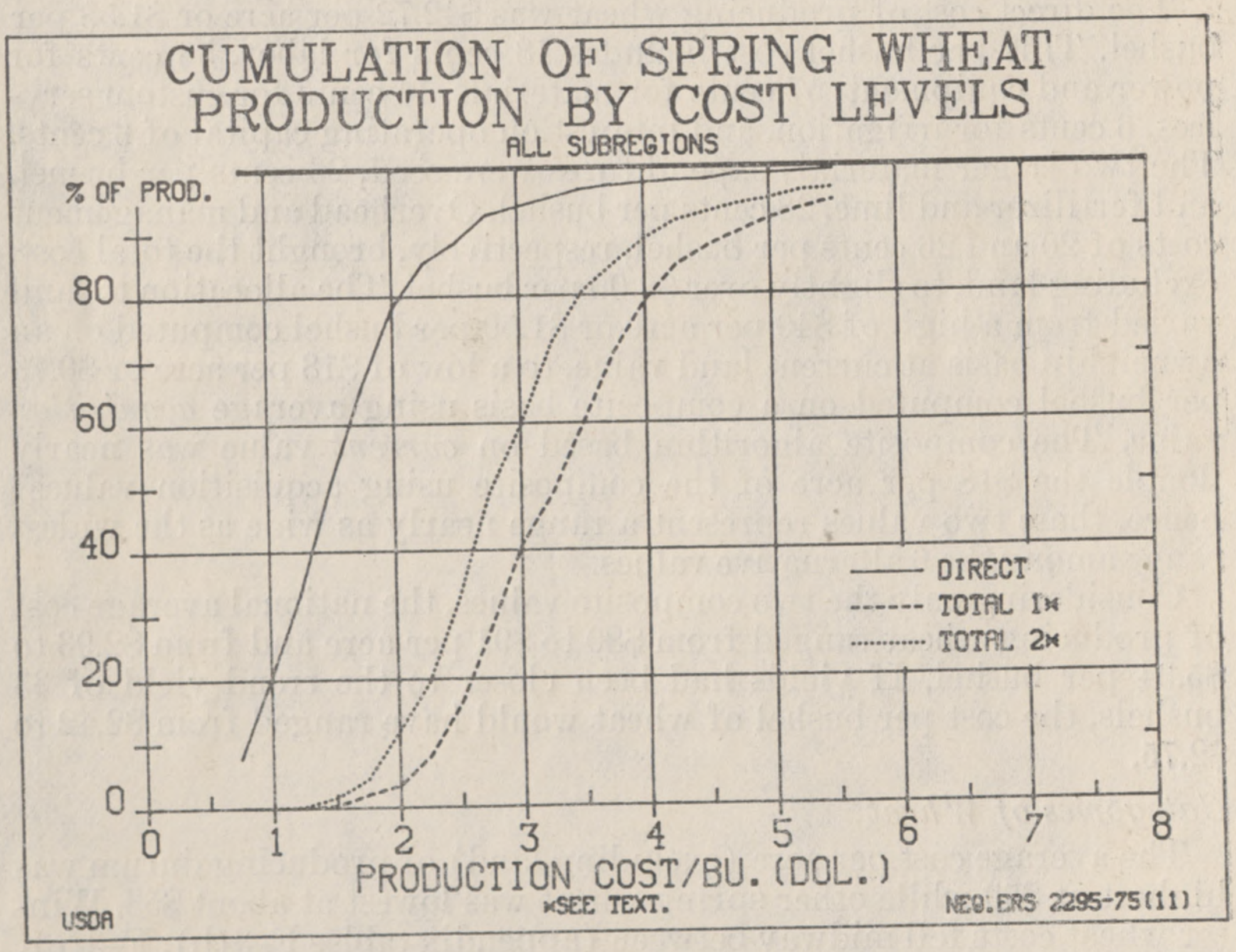

FIGURE 8

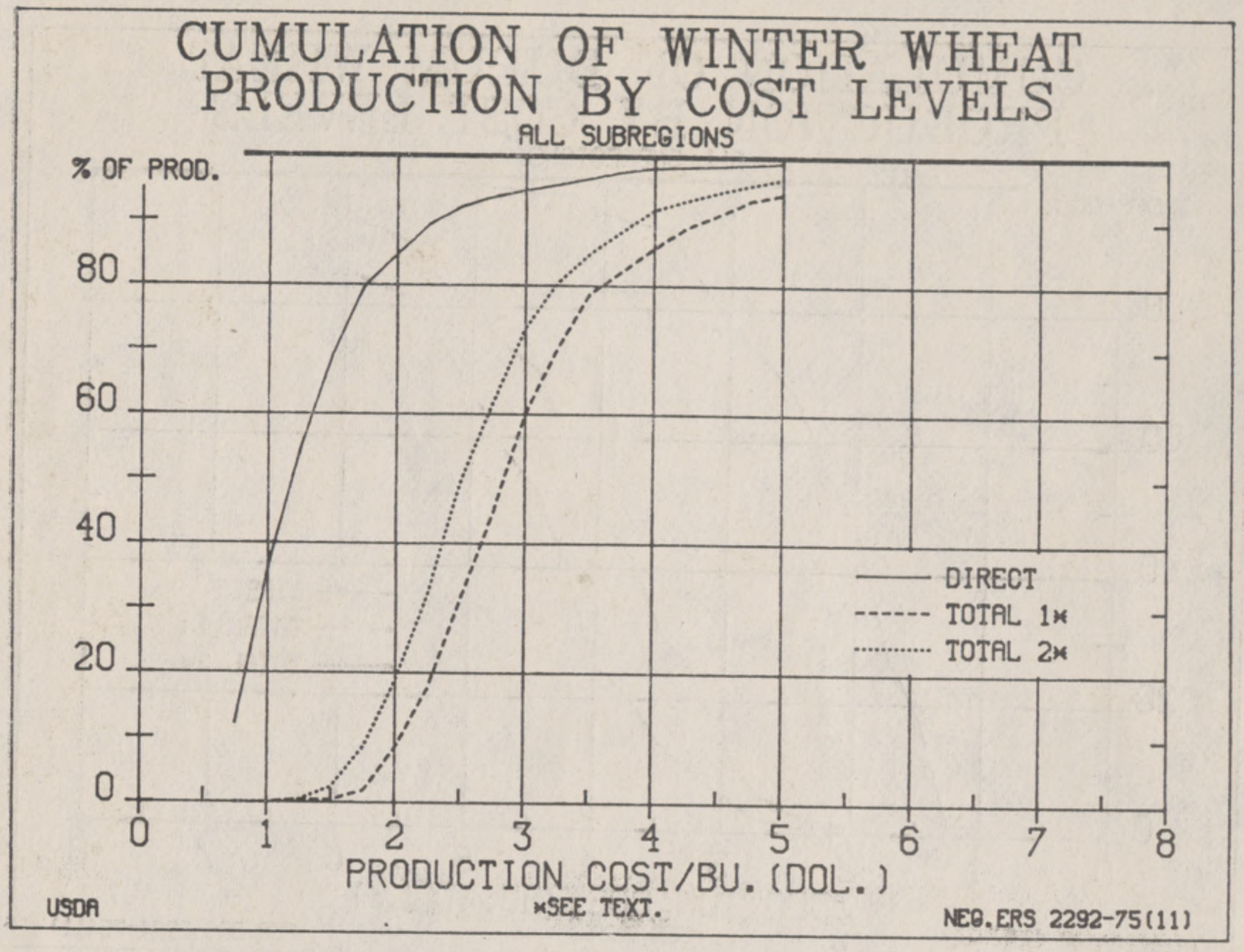

FIGURE 9

The direct cost of producing wheat was $42.72 per acre or $1.58 per bushel. This per bushel cost includes 18 cents for labor, 56 cents for power and equipment, 57 cents for materials, 14 cents for custom services, 6 cents for irrigation, and interest on operating capital of 6 cents. The two larger materials expenditures were seed, 26 cents per bushel, and fertilizer and lime, 28 cents per bushel. Overhead and management costs of 20 and 26 cents per bushel, respectively, brought the total cost, excluding land, to slightly over $2.00 per bushel. The allocation to land varied from a high of $40 per acre or $1.50 per bushel computed on an ownership basis at current land value, to a low of $18 per acre or $0.70 per bushel computed on a composite basis using average *acquisition* value. The composite algorithm based on *current* value was nearly double the $18 per acre of the composite using acquisition values; hence, these two values represent a range nearly as wide as the widest range among the 6 alternative values.

Considering only the two composite values, the national average cost of producing wheat ranged from $80 to $91 per acre and from $2.93 to $5.34 per bushel. If yields had been closer to the trend yield of 33 bushels, the cost per bushel of wheat would have ranged from $2.42 to $2.75.

Categories of Wheat

The average cost per acre (excluding land) of producing durum was highest at $59 while other spring wheat was lowest at about $53. Winter wheat costs fell midway between (appendix tables F–3(b), F–3(c), and F–3(a), respectively). Labor costs were generally higher for winter wheat but power and equipment costs, as well as material costs,

were lower than for durum and other spring. Custom service charges were heavier for winter wheat, very likely reflecting the fact that custom combining is more prevalent in winter wheat areas outside of the Pacific Northwest. Irrigation costs were minimal in the spring wheat areas and zero for durum, but averaged over $2 per acre for winter wheat. Charges for overhead and management were heaviest for durum and winter wheat totaling $13 per acre and lowest on other spring at $11.

Strong durum prices the two preceding years were probably reflected in the higher valuation of durum wheat land relative to other spring. The value put on winter wheat land not only reflected its potential value as wheat land but also the potential alternative returns from other crops. For instance, winter wheat grown in the Corn Belt and the Delta States had a higher land allocation than that grown in the wheat speciality areas. On the average, winter wheat land was valued 10 to 20 percent higher than durum land and 30–40 percent more than other spring wheat land.

When allocations to land were included with other costs, durum and winter wheat averaged from $80 to $90 per acre while other spring wheat totaled from $70 to $80.

Cost of production differences were even more extreme among the major wheat types when computed on a per bushel basis. Yields per harvested acre were over 35 percent below projected trend yields for durum, 20 percent for other spring wheat and 13 percent for winter wheat. Consequently, when costs were converted to a bushel basis using actual yields, costs for both spring wheats were much higher than for winter wheat. Total costs (excluding land) were highest for durum at $3 per bushel with other spring next at $2.42 and winter wheat, at $1.89, ranked lowest. When the two composite land allocations were added, durum production costs were $4.15 to $4.73 per bushel. Comparable spring wheat costs were $3.27 to $3.76 per bushel, while winter wheat ranged from $2.80 to $3.17.

A more appropriate comparison of costs might be to use "normal" yields for each wheat category. Using 1950–73 yield trends, the indicated 1974 yield per acre is 33.9 for winter wheat, 31.2 for durum, and 28.2 for other spring wheat. If these yields had been obtained, the per bushel total costs (including land) for winter wheat would have ranged from $2.44 to $2.76, durum between $2.62 to $2.98, and other spring wheat between $2.53 to $2.91 per bushel, assuming costs per acre would not have been higher if yields had been higher.

SUBREGIONAL COMPARISONS

Durum Wheat

Significant production cost differences were evident between the traditional "durum triangle" (GP–7) of North Dakota and the western North Dakota-northeastern Montana producing areas (GP–8). (See appendix table F–3(b).)

The cost of the labor input in GP–8 of $6.50 per acre was 66 percent larger than in the other producing areas, indicating more time spent on summer fallowing operations. Power and equipment costs were comparable between the two areas. Fertilizer and lime cost per acre twice as large in GP–7 as in GP–8 resulted in materials costs of almost

a third above those in GP–8. Expenditures for custom services were substantially higher in GP–8, reflecting the scale of operations in GP–8 which requires more outside help. However, there was little difference in total production costs (excluding land) between the 2 areas. When an allocation to land (composite basis) is added, the total production costs for durum ranged from $80 to slightly over $90 for both the areas.

Adverse weather affected durum yields across most of the Northern Plains but most severely in eastern North Dakota (GP–7). With yields in the GP–7 area 10 to 15 percent lower than those in GP–8, costs on a per bushel basis were generally higher in GP–7. Total direct costs were 19 percent larger in GP–7. With the addition of the land allocation, total costs for GP–7 ranged from $4.34 to $4.95 per bushel, 10 to 15 percent above those for GP–8. However, both of these costs series are inflated by the fact that durum yields per bushel in 1974 were at least a fourth below the projected trend.

Other Spring Wheat

Five areas accounted for most of the other spring wheat producers included in the survey (appendix table F–1(c)). The GP–7 subregion including central and eastern North Dakota and north central South Dakota showed the largest acreage. GP–8 covered western North Dakota and northeastern Montana. The eastern border of North Dakota and the western border of Minnesota were included in NC–1. Because of comparable cropping practices, western South Dakota and western Montana were combined to form the GP–9 subregion. Nearly 500,000 acres of other spring wheat, in this case both hard red spring and white spring wheat, were located in the W–5 area of the Pacific Northwest.

There was little difference between production costs per acre when allocations to land are excluded for the 3 major Great Plains subregions (appendix table F–3(c)). Heavier fertilizer usage in GP–7 (about 3 times as much as in GP–8 or GP–9) (appendix table F–2(c)) and the heavier rate of seeding result in costs $5 higher in GP–7 than in the other 2 Great Plains subregions. Adding in the land allocation (composite basis) increases the total cost to a range of $50 to $70 per acre.

The NC–1 subregion (Red River Valley) generally showed a higher cost structure than the subregions to the west. On the average, costs for all production inputs except custom services ran well above those for the 3 Great Plains subregions. Seed and fertilizer costs were substantially higher. Total cost, excluding land, averaged nearly $70 per acre, over 40 percent above the highest found in the Great Plains subregions. However, due to yield differentials per bushel costs were similar. Land values were also significantly higher in this subregion reflecting the greater productivity of Red River Valley soils. Including land allocations in the cost computation for the NC–1 subregion, the range is $90 to $100 per acre, but per bushel costs average lower than in the Great Plains subregions.

Although far removed from the heart of the spring wheat belt in the Northern Plains, the W–5 spring wheat area of the Pacific Northwest shows a reasonably comparable per acre cost structure. Total direct costs of around $44 per acre fell between those of the Great Plains subregions and NC–1. Irrigation costs were larger than in the

Northern Plains but substantially less than in W–6 (southeastern Idaho) where much of the spring wheat was irrigated (appendix table F–3(c)). Since yields in W–5 and W–6 were "normal" or better in 1974, per bushel costs were lower than in the Northern Plains. When returns to overhead, management and allocations to land were included, total production costs per acre ranged from $90 to $100 in W–5 and $167 to $190 in W–6. Wheat land in the Pacific Northwest, especially under irrigation, is considerably more productive than in the Northern Plains.

Winter Wheat

Winter wheat is produced under widely varying climatic conditions, contrasting cultivation practices, and on soils with sharply different fertility. In some areas, winter wheat is planted in rotation with other crops and in the semi-arid areas of the Great Plains, is alternated with summer fallow. The winter wheat survey included 31 subregions, but because production practices in many subregions are similar, only 10 principal subregions are reviewed.

Because of the large number of subregions, comparison is difficult. Therefore, subregional costs will be compared only with the national average cost of production for winter wheat.

The heart of the winter wheat belt lies in the Central and Southern Plains. This includes the Panhandle and High Plains of Texas (SC–6 and SC–7), southeastern Colorado, western Kansas, Panhandle of Oklahoma (GP–1), central Kansas and north central Oklahoma (GP–2 & 4), western Nebraska and northeastern Colorado (GP–5). The Pacific Northwest (W–5) is another major producing area. In recent years the North Central States have become important wheat producers and parts of Illinois, Indiana, Ohio, Michigan, and Missouri are included in NC–9, 10, 12, and 13.

GP–1 is generally regarded as a traditional wheat producing area. The total direct cost in this subregion averaged $41.05 per acre (appendix table F–3 (a)). Labor accounted for 15 percent, power and equipment 34 percent, materials 21 percent, custom services 13 percent, irrigation 14 percent, and interest on operating capital 3 percent. Charges for overhead and management added another $11 to the cost per acre. When an allocation to land (composite basis) are included, costs range from $75 to $85 per acre.

Changes in production practices and costs become apparent moving eastward from the GP–1 subregion into the GP–2, GP–3 and GP–4 subregions. Power and equipment costs increase above the national level of $14.56 per acre. Fertilizer and lime become important, averaging $5.50 per acre in GP–2 to $14 in GP–3. Custom services are a major expense in all the Great Plains production areas except in GP–3 which is less specialized in wheat than the rest of Kansas. Including overhead, management, and land allocations total costs per acre ranged as follows: GP–2—$70 to $78, GP–3—$84 to $90, and GP–4—$78 to $90.

GP–5 lies to the north and west of the GP–1 subregion and is characterized by a summer fallow-wheat rotation. Power and equipment costs run below the national average and below those of other Great Plains states. Materials costs are substantially less than farther east because the semi-arid climate discourages the use of fertilizer and lime. Seed costs are also smaller because lower precipitation levels encourage lighter rates of seeding. Total costs, excluding land, are

substantially below the national average for winter wheat. Even when land allocations are added, GP–5 still ranks as one of the lowest cost wheat producing subregions.

To the southeast of GP–1 lies the Rolling Plains wheat area of Texas and southwestern Oklahoma (CS–6). The total direct costs in this subregion are slightly below the national average of $42.89 for winter wheat. Overhead, management and land allocations are also below the national average. The total per acre cost in this area is $64 to $75, but costs per bushel are above national average due to low yields in GP–6.

Wheat yields in the High Plains of Texas (SC–7) were extremely poor in 1974. Even irrigated wheat yielded poorly because the producers were unable to get sufficient water onto their fields. Input costs were very high, due to the added costs of irrigation, poor yields and abandoned acreage.

The winter wheat producing area of the Pacific Northwest including southeastern Idaho is a relatively high cost subregion. Materials are a major expense reflecting heavy usage of fertilizer and irrigation water. Land values are among the highest reflecting the high productivity of the soil. Generally the cost per acre of producing wheat in this area is above the national average, but per bushel costs were considerably below the national average because yields were good (appendix table F–1(a)).

The soft wheat producing states of the North Central region show production costs well above the national average. In contrast to the national average where materials account for a third of total direct costs, materials comprise 60 percent in this area. Heavier seeding, fertilization and liming are responsible. When all costs are included, per acre cost ranges from $125 to $140 in the Indiana-Illinois-Ohio area (NC–9). Total production costs are not as high in the other North Central areas but still exceed the national average.

When winter wheat costs are converted to a bushel equivalent, the high per acre costs of the North Central states are offset by higher yields, making them comparable with the major area of the Central and Southern Plains.

For GP–1, the major winter wheat area of the Central and Southern Plains, total costs (composite land allocations) range $3 to $3.40 per bushel. These costs are inflated by yields well below trend. For winter wheat in general, survey yields averaged 10–15 percent below the trend.

In subregions GP–2, GP–3 and GP–4, encompassing central and eastern Kansas and parts of Oklahoma, costs (composite land allocation) ranged from $2.80 to $3.20 per bushel. In the major producing area of Texas (High Plains, SC–7) costs are above the national average as a result of exceptionally low yields.

High per acre yields resulted in the W–5 area of the Pacific Northwest being one of the lowest cost producing areas. Per bushel costs ranged from $2.40 to $2.70 per bushel, depending on the land allocation used.

Per bushel costs in the principal producing areas of the North Central states are near or below the national average. Fertilizer and lime costs average about 50 cents a bushel, and total costs averaged $3 per bushel in this area of their wheat crop.

Oil Crops

SOYBEANS

The average total cost excluding land for producing soybeans in 1974 was $69 per harvested acre ($2.79 per bushel).[8] [9] Direct costs averaged $53 per acre ($2.16) and accounted for 77 percent of the non-land total (table 9). Two direct cost items—power and equipment, and materials—each accounted for about 30 percent of the total excluding land. Labor averaged $7 per acre ($0.27) or somewhat less than 10 percent of the non-land items. Custom services and interest on operating capital averaged $2.50 per acre ($0.10) and $1.83 ($0.07), respectively. Indirect components of overhead and management averaged $6 ($0.24) and $10 per acre ($0.39), respectively.

Six alternative averages of land allocations are shown in table 9 ranging from $29 ($1.18) to $71 per acre ($2.90). The lowest allocation results from using the average acquisition value and the highest from current agricultural value. Net share rent averaged $60 per acre ($2.42) and cash rent $36 ($1.48). Two composites or weighted allocations were also calculated reflecting the actual cash or share rentals or an allocation for owner-operated land as found in the survey. By the composite method, average acquisition value for owner-operator land averaged $45 ($1.82) compared to $60 per acre ($2.43) for land at current agricultural value.

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[8] Per bushel costs are given in parentheses throughout this section.

[9] Planted and harvested acreages and average yields are shown by subregions in appendix table H–1. Subregion cost estimates, as shown in appendix table H–3, were weighted by harvested acres to arrive at the aggregate cost estimate.

TABLE 9.—SOYBEANS, PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, U.S. 1974[1]

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel at trend yield[2]
Labor	$6.54	$0.27	$0.24
Power and equipment	21.84	.89	.80
Fuel and lubricants	6.65	.27	.25
Repairs	4.06	.16	.15
Reserve for replacement	6.84	.28	.25
Interest and rental	4.28	.18	.16
Materials	20.48	.83	.75
Seed	8.75	.35	.32
Fertilizer and lime	4.79	.19	.18
Insecticides and fungicides	.43	.02	.02
Herbicides	6.40	.26	.24
Other materials	.10		
Custom services	2.50	.10	.09
Interest on operating capital	1.83	.07	.07
Total direct costs	53.18	2.16	1.96
Overhead	6.00	.24	.22
Management	9.67	.39	.36
Total excluding land	68.85	2.79	2.54
Alternative land allocations:			
Ownership basis:			
At current land value[3]	71.49	2.90	2.63
At average acquisition value[4]	29.10	1.18	1.07
Share rent basis[5]	59.70	2.42	2.20
Cash rent basis[6]	36.40	1.48	1.34
Composite basis:			
At current land value[7]	60.02	2.43	2.21
At average acquisition value[8]	44.96	18.6	1.66

[1] Only nonirrigated production is shown. The omission of irrigated production had very little impact on major cost categories. Items in this table may not add due to rounding.

[2] Using linear regression for national average yields from 1965 through 1974 gave a 1974 trend line yield of 27.1 bushels per acre in comparison to survey yleids of 24.7 bushels. Per acre costs were assumed the same under both yield alternatives. The figures shown under trend yield may slightly understate costs since some items such as harvesting could have been higher with increased yields.

[3] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[4] Based on estimated average value of cropland at time of acquisition by present owners multiplied by current rates of interest on Federal land bank mortgage loans.

[5] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the subregion were applied.

[6] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the subregion were applied.

[7] Based on prevailing tenure arrangements on each farm reflecting actual combinations of cash rent, net share rent, and owner-operator land allocations. Current values of owner-operated cropland are used in this calculation.

[8] The details in footnote 7 above apply with the exception that for owner-operated land the average value of cropland at time of acquisition is used.

The 1974 crop year weather was also unfavorable in some soybean growing areas. To allow comparison with "normal" yields, per bushel costs are shown in the last column of table 9 assuming trend yields for the 1965–74 period. The survey yield of 24.7 bushels was approximately 10 percent below the trend yield of 27.1 bushels per acre. Per bushel cost estimates at the trend yield were made assuming per acre costs would have been the same as shown for the survey yield. The average total cost excluding land drops to $2.54 at trend yield, $0.25 per bushel below the costs at survey yields. All other cost items are also approximately 10 percent less per bushel using trend rather than survey yields.

The estimates shown in table 9 are national averages weighted by harvested acres in each of the survey subregions. The cost between subregions and even farms within subregions vary considerably on both a per acre and per bushel basis. A summary of the per acre averages of certain cost components for all subregions is presented in

table 10 to facilitate comparisons.[10] The subregion averages of total direct costs ranged from $39 per acre ($1.56) in subregion GP–6 to $78 per acre ($3.44) in SE–3. Average total costs excluding land varied from $57 ($2.71) in GP–3 to $93 ($3.57) in SE–9.

TABLE 10.—SOYBEANS, SUMMARY OF SELECTED PER ACRE PRODUCTION COSTS BY SUBREGION, 1974[1]

Subregion	Direct costs	Total excluding land[2]	Composite land allocation using— Current land values[3]	Composite land allocation using— Average land values[4]
SE–2	$75.75	$88.92	$29.27	$17.33
SE–3	78.07	91.29	32.37	25.74
SE–4, SE–5	69.99	84.09	29.96	21.72
SE–7	60.45	73.30	35.20	24.39
SE–9	76.35	93.09	44.82	31.62
SC–1	57.03	72.04	36.49	22.78
SC–2	55.18	66.40	32.45	23.97
GP–3	43.48	57.11	38.74	32.33
GP–6	38.90	57.93	56.75	47.20
NC–2	45.57	62.00	80.16	60.48
NC–3	46.85	64.38	68.68	55.72
NC–4	50.73	68.09	79.87	59.24
NC–5	44.47	57.61	44.93	30.84
NC–7	50.69	67.50	72.52	46.02
NC–8	55.99	73.47	77.16	52.75
NC–9	52.47	69.96	80.93	64.04
NC–10	54.09	69.40	50.48	36.39
NC–12	54.62	67.92	43.33	33.85
NC–13	48.15	62.20	52.52	37.30

[1] See appendix table H–3 for detailed breakdown by subregion.
[2] Includes direct costs plus management plus overhead.
[3] Based on prevailing tenure arrangements on each farm reflecting actual combinations of cash rent, net share rent, and owner-operator land allocations. Current values of owner-operated land are used in the calculation.
[4] The details in footnote 3, above, apply with the exception that for owner-operated land the average value of cropland at time of acquisition is used.

Variability also exists between subregions in the components of direct costs. For instance, average fertilizer and lime expenditures range from $0.91 per acre ($0.03) in NC–2 to $22 per acre ($0.97) in SE–3 reflecting differences in both acres fertilized and application rates.[11] The average expenditures on insecticides and fungicides for all subregions was $0.43 per acre ($0.02). Most of the insecticide applications are in a few Southeastern subregions with a subregion high of $8 per acre ($0.32) in SE–9. Average insecticide costs outside the Southeast dropped to a few cents per acre and even zero in a few subregions. These figures are examples of the differences in averages between subregions, but do not show the variability between farms within subregions.

The cumulative production by direct and total cost levels illustrating the variability in costs is shown in figure 10. These data, also presented in table 11, reflect both the variability within and between subregions.[12] About 85 percent of the soybeans were grown at a direct cost of less than $3 per bushel, over 50 percent at less than $2 per bushel, while 4 percent of the production was at direct costs exceeding $4.50 per bushel.

Total costs using two of the six alternative land allocations calculated in this study are also shown in figure 10. "Total 1" includes

[10] See appendix table H–3 for details by subregion.
[11] Appendix table H–2 shows fertilizer application rates and the percentage of acres fertilized by subregions.
[12] The cumulative distribution of production by cost level for the important subregions is shown in appendix table H–4.

direct, management, overhead, and a land allocation using the composite method with owner-operated land valued at its current agricultural value. "Total 2" is the same as "total 1" except owner-operated land is included using average acquisition value ("total 1" and "total 2" correspond to the fourth and fifth columns in table 11 respectively). These data indicate that 51 percent of the soybeans in the survey subregions were produced at a total cost of $4.50 or less using "total 2". However, only 30 percent of the production is grown for less than $4.50 if the current agricultural value of land ("total 1") is used in calculating total costs. The choice of land allocation clearly has an important effect on the level of total costs.

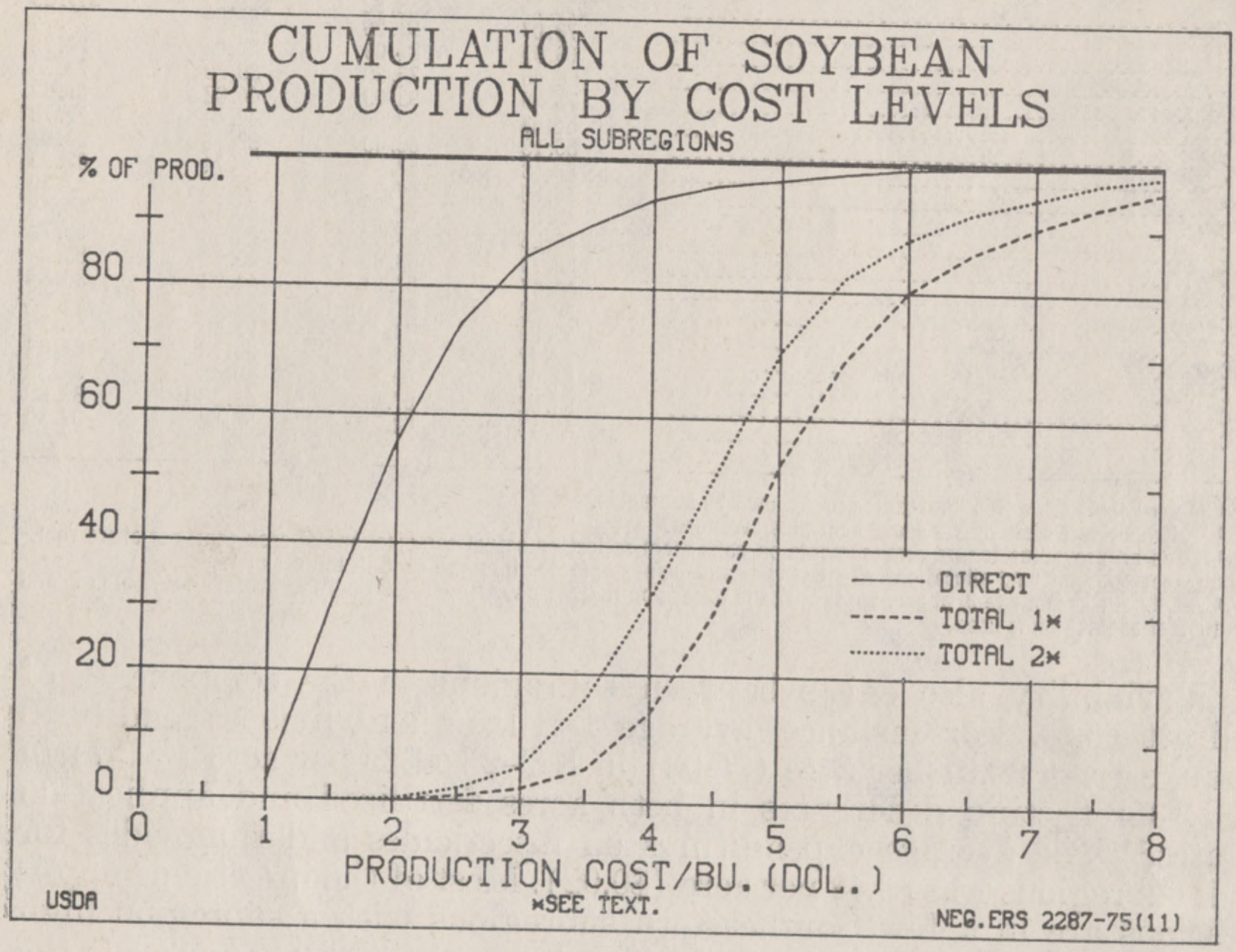

FIGURE 10

TABLE 11.—SOYBEANS: DISTRIBUTION OF PRODUCTION BY COST LEVELS, U.S. AGGREGATE, 1974

[In percent of production]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using: Current land values [1]	Direct plus overhead plus management plus land allocation using: Average land values [2]
Less than $1	2.8	0.7			
Less than $1.50	30.6	17.7	3.4		
Less than $2	55.8	44.2	24.9		0.3
Less than $2.50	74.3	65.1	49.9	0.3	2.0
Less than $3	84.8	79.6	68.8	2.1	5.4
Less than $3.50	89.6	86.9	81.3	5.2	16.1
Less than $4	93.9	91.3	87.0	14.1	31.9
Less than $4.50	96.2	94.5	91.7	29.8	51.0
Less than $5	97.2	96.4	94.5	52.8	70.4
Less than $5.50	98.3	97.3	96.3	69.1	82.1
Less than $6	99.2	98.4	97.2	80.2	88.3
Less than $7	99.6	99.6	99.1	90.2	94.8
Less than $8	99.8	99.9	99.5	96.1	98.5
All cost levels	100.0	100.0	100.0	100.0	100.0

[1] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at current agricultural value times the average 1974 Federa lland bank rate of interest.

[2] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at average acquisition value times the average 1974 Federal land bank rate of interest.

FLAXSEED

The costs of production for flaxseed in two of the major subregions which jointly account for over half of the U.S. production are shown in table 12,[13] Since only about half of the production occurs in these two subregions, national estimates are not made.

Even though subregions GP–7 and NC–1 are contiguous, production practices employed and resulting costs are different. Total costs per acre excluding land were $42 per acre ($6.37) in subregion GP–7 and $55 per acre ($4.99) in NC–1.[14] The higher yield of 11.0 bushels per acre in NC–1 compared to 6.6 bushels in GP–7 was enough to offset the higher per acre production costs making the per bushel cost lower in NC–1 than in GP–7.[15] Power and equipment, and materials each accounted for almost one-third of total costs (excluding land) in both subregions. A major difference between the two subregions is in the expenditures on fertilizer and lime—$0.73 per acre ($0.11) in GP–7 compared to $3.59 per acre ($0.32) in NC–1.[16]

Average land allocations for six alternative procedures are shown in table 12. The allocations range from $7 per acre ($1.12) to $18 ($2.81) in GP–7 and $11 per acre ($1.01) to $40 ($3.58) in NC–1. Land allocations based on share rent are highest of the alternatives for both subregions and the lowest in both subregions is on an ownership basis using average acquisition value.

The variability in costs for flaxseed production probably exceeds that for soybean production because of greater extremes in yields. The cumulative distribution of production for five categories of costs are shown separately for the two subregions (appendix table G–3).

[13] Insufficient survey data on flaxseed in other subregions preclude national estimates.

[14] Per bushel costs are shown in parentheses.

[15] See appendix table G–1 for planted and harvested acreage and yield for the two subregions.

[16] The difference in fertilizer expenditure is reflected by the percent of acres fertilized and average quantities of fertilizer applied as shown in appendix table G–2 for the two subregions.

TABLE 12.—FLAXSEED, PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974[1]

Item	Subregion GP-7		Subregion NC-1	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.19	$0.49	$5.99	$0.54
Power and equipment	14.30	2.18	16.28	1.47
Fuel and lubricants	4.40	.67	5.59	.51
Repairs	2.96	.45	3.80	.34
Reserve for replacement	4.36	.66	4.07	.37
Interest and rental	2.57	.40	2.82	.26
Materials	13.46	2.05	17.00	1.54
Seed	11.88	1.81	12.76	1.15
Fertilizer and lime	.73	.11	3.59	.32
Herbicides	.65	.10	.55	.05
Other materials	.20	.03	.10	.01
Custom services	1.29	.20	1.27	.11
Interest on operating capital	1.09	.17	1.47	.13
Total direct costs	33.33	5.09	42.01	3.79
Overhead	4.24	.64	6.07	.55
Management	4.22	.64	7.20	.65
Total, excluding land	41.79	6.37	55.28	4.99
Alternative land allocations:				
Ownership basis:				
At current land value[2]	18.30	2.78	28.66	2.59
At average acquisition value[3]	7.37	1.12	11.17	1.01
Share rent basis[4]	18.48	2.81	39.52	3.58
Cash rent basis[5]	14.44	2.20	16.28	1.47
Composite basis:				
At current land value[6]	18.06	2.75	29.81	2.70
At average acquisition value[7]	13.81	2.10	26.23	2.37

[1] Items may not add due to rounding.
[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.
[3] Based on estimated average value of cropland at time of acquisition by present owners multiplied by current rates of interest on Federal land bank mortgage loans.
[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the subregion were applied.
[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the subregion were applied.
[6] Based on prevailing tenure arrangements on each farm reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owner-operated cropland are used in this calculation.
[7] The details in footnote 6, above, apply with the exception that for owner-operated land the average value of cropland at time of acquisition is used.

PEANUTS

The average cost of producing peanuts for two of the major U.S. peanut producing areas are shown in table 13. Since only a few survey observations on peanut production in the Southwestern United States were available, estimates were not made for those areas. As a result, national average costs could not be calculated.

The average costs of peanut production in the two subregions shown closely correspond with each other.[17] Total costs excluding land averaged over $260 per acre (approximately $9 per hundredweight farmers' stock basis)[18] (table 13). This per acre cost is higher than for the other two oil crops shown in this report reflecting the greater intensity of inputs. Yields in the survey averaged 2,990 pounds per acre farmers' stock basis in SE2–3 and 2,860 pounds in SE–9.

[17] Appendix table I–1 shows planted and harvested acres and yield for the two subregions. Subregions SE–2 and SE–3 have been combined for peanuts and are referenced as subregion SE2–3.
[18] Costs per hundredweight farmers' stock basis are shown in parentheses.

TABLE 13.—PEANUTS, PRODUCTION COSTS PER ACRE HARVESTED AND PER HUNDREDWEIGHT, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]

Item	Subregion SE-2, SE-3		Subregion SE-9	
	Cost per acre	Cost per hundred-weight	Cost per acre	Cost per hundred-weight
Labor	$11.90	$0.40	$14.32	$0.50
Power and equipment	49.60	1.66	59.83	2.09
Fuel and lubricants	15.21	.51	15.95	.55
Repairs	8.89	.30	9.28	.32
Reserve for replacement	16.00	.53	22.80	.80
Interest and rental	9.49	.32	11.81	.41
Materials	126.07	4.21	125.48	4.39
Seed	41.23	1.38	47.73	1.67
Fertilizer and lime	28.07	.94	15.18	.53
Insecticides and fungicides	34.71	1.16	30.66	1.07
Herbicides	14.54	.49	18.25	.6
Other materials	7.51	.25	13.66	.48
Custom services	18.11	.61	9.87	.35
Interest on operating capital	9.40	.31	8.53	.30
Total direct costs	215.08	7.19	218.03	7.73
Overhead	17.30	.58	15.81	.55
Management	32.97	1.10	29.46	1.03
Total, excluding land	265.35	8.87	263.30	9.21
Alternative land allocations: [2]				
Ownership basis:				
At current land value [3]	43.95	1.47	67.31	2.35
At average acquisition value [4]	15.90	.53	25.33	.89
Share rent basis [5]	149.10	4.98	144.38	5.05
Cash rent basis [6]	73.70	2.46	60.89	2.13
Composite basis:				
At current land value [7]	70.43	2.35	93.75	3.28
At average acquisition value [8]	57.47	1.92	78.72	2.75

[1] Does not include storage, handling, and inspection. Items may not add due to rounding.
[2] All land allocations include any payments reported in the survey for allotment rentals.
[3] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.
[4] Based on estimated average value of cropland at time of acquisition by present owners multiplied by current rates of interest on Federal land bank morgage loans.
[5] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the subregion were applied.
[6] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the subregion were applied.
[7] Based on prevailing tenure arrangements on each farm reflecting actual combinations of cash rent, net share rent, and owner-operator land allocations. Current values of owner-operated land are used in the calculation.
[8] The details in footnote 7, above, apply with the exception that for owner-operated land the average value of cropland at time of acquisition is used.

The average expenditure on materials of $125 per acre accounted for almost half of all costs excluding land in both subregions. Seed at over $40 per acre in both subregions was the largest component of materials. Insecticide and fungicide expenditures averaged more than $30 per harvested acre in both subregions. Fertilizer and lime expenditures of $28 per acre ($.94) in SE2–3 were nearly double the average cost of $15 ($.53) in SE–9.[19] The average expenditure on custom services was much higher for peanuts than either of the two other oil crops. These expenditures at approximately $10 per acre in subregion SE–9 and $18 in subregion SE2–3 included custom drying where reported.

Land allocations under the six alternatives are also shown in table 13. These allocations include allotment rentals where reported, but since only a minority of the farms rented allotments the total annual value of all allotments is not included. The lowest land allocation in

[19] The percentages of planted acres fertilized and average application rates are shown in appendix table I–2 for both subregions.

both subregions was on an ownership basis (acquisition value) of $16 per acre ($.53) and $25 ($.89) in SE2–3 and SE–9 respectively. Net share rentals gave the highest land allocation in both subregions.

Cumulative distributions of production by cost level for the two subregions are shown in appendix table I–3. Since data were not available for one of the major producing areas, the distributions are not shown on a national basis.

APPENDIXES

Appendix A

ACCOUNTING METHODS

Specific accounting procedures for the cost items included in this study are discussed below.

Labor.—Labor costs were based on information obtained from the survey and from secondary sources. Wage rates were obtained from each producer, with an accounting of all field operations performed on all crops including acres, number of times covered, and type and size of tractors and equipment used. Performance estimates for field operations were computed by utilizing the engineering formulas obtained from the Agricultural Engineer's Yearbook. The hours of direct labor used on mechanized field operations were computed as 1.25 times the hours of tractor or other power equipment used. If labor was hired, the actual rate paid by the operator was used in computing the cost of direct labor to the crop. If the operator hired no labor, the average rate for all hired labor in that wage category in the subregion was used to compute the labor charge. Indirect labor costs, including wages for foremen, mechanics and shopmen, were obtained from survey respondents and allocated to individual crops according to the percentage of the value of total farm production derived from each crop. The resulting estimates of labor costs include direct and indirect labor for each crop and reflect a charge for operator and family labor as well as hired labor.

Power and Equipment.—The total power and equipment costs include tractor costs, truck costs, mechanical harvesting costs and the costs of other general items of equipment. Costs of power and equipment used in producing crops were calculated using data on field operations obtained in this survey, fuel consumption data published by the Nebraska Tractor Testing Laboratory, and the application of engineering formulas. The engineering formulas were used to estimate farm equipment performance rates and operating costs. Fuel costs were based on average prices paid in each State for the type of fuel used and lubrication costs were estimated to be 15 percent of the fuel costs. Truck and wagon costs were allocated to crops on the basis of the percentage of the value of total farm production derived from each crop. Other power and equipment costs were allocated relative to use as indicated by survey data on crop operations. Interest on all power and equipment was charged on the actual purchase price as listed by the farm operator multiplied by the appropriate Production Credit Association interest rate. Replacement cost, in lieu of the normally used depreciation, was calculated using a 1974 list price of the individual farm machine applied to the engineering formula. Similarly, repair

costs were based on a 1974 list price. Drying costs were calculated on the basis of costs required to dry 100 pounds of a particular crop, plus a repair and replacement allocation.

Materials.—Materials costs include the cost of seed, fertilizer, herbicides, insecticides, defoliants, fungicides, and other chemicals. These cost items were based on prices and quantities obtained from the producer. The cost of materials applied by custom operators is included, exclusive of the charge for the custom operation itself.

Ginning.—The total cost of ginning, bagging and ties was reported by each cotton farmer.

Custom Services.—This includes expenses for custom application of materials (excluding costs of materials) and other custom field operations. All operations performed on a per acre or per job basis by custom services, including associated labor, power and equipment costs are included in this category.

Irrigation.—The variable costs of irrigation were obtained from the survey questionnaire, including cost of water purchased, fuel, lubrication and repairs. The investments in irrigation pumps, wells, ponds and distribution facilities were also obtained. The total irrigation cost was allocated to crops relative to the ratio of acres irrigated one time over for each crop to the total number of acres irrigated one time over for the entire farm.

Interest on Operating Capital.—Interest on operating capital was charged at the existing Production Credit Association interest rate multiplied by a proportion of the annual operating expenses. In most cases this assumed an average investment period of 6 months. The estimate of operating expenses was obtained as the sum of all labor, custom services, materials, and variable costs of operating power, machinery and equipment.

Overhead.—Overhead costs include personal property taxes, social security payments, drainage assessments, insurance payments and administrative and maintenance payments. Overhead costs were allocated to crops on the basis of the percentage of the value of total farm production obtained from a specified crop.

Management.—Management costs were allocated to crops on the basis of the percentage of the value of total production derived from each crop. The total management charge for each farm was calculated in one of two ways. First, if the farm operator hired a full-time manager (or managers), the management charge was based on the actual amount paid for management. Second, if the operator did not hire outside management, the calculated charge was based on 7 percent of the total value of farm sales.

Land.—In this study six separate methods for computing a land allocation were used.

(1) The *first* method assumed that all land allocations were on the basis of owner-operator status using current agricultural value of cropland. This was the farmers' estimate of the value of their cropland for agricultural purposes multiplied by the current Federal Land Bank interest rate for the respective Federal Land Bank district.

(2) The *second* method used an estimated average acquisition value for land and applied the current Federal Land Bank interest rate.[20]

(3) The *third* method was based on net share rent. It was assumed that all land was share rented in each subregion. For operations without share rented land, the subregion average for the crop was used.

(4) The *fourth* method used cash rent. All land used in producing a crop was assumed to be cash rented. For those operations which did not have cash rented land, the subregion average for a specific crop was used.

(5) The *fifth* method was a composite weighting of the respective acreage actually share rented, cash rented or owned by the operator. The owner-operator allocation was based on the current value of cropland for agricultural purposes.

(6) The *sixth* method was the same as the fifth except that the average acquisition value was used to compute the owner-operator allocation.

For owned or cash rented land planted to wheat under a fallow rotation system, each acre planted was charged cash rent or interest on two acres of land to account for the one acre of fallow for each acre planted. Similarly, for cotton planted in a skip row pattern, the land in the skip was included in the land allocation. On land double cropped, land allocations were made for only a half acre. Real estate taxes were included as a part of the owner-operator land allocation.

Joint products.—Cost allocations also had to be made for those crops producing joint products (e.g. cotton lint and cottonseed, wheat grain and wheat grazing, etc.). The cost of producing cotton lint exclusive of the seed was determined by subtracting the total market value of seed produced from the total cost of producing lint and seed. The same approach was used to determine the cost of producing other crops in subregions where winter grazing was prevalent. For crop failures, a salvage value for the grazing or silage production reported was likewise subtracted from the cost of producing that crop.

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[20] Approximately three percent of the farmland is sold each year. Theoretically, all land would, therefore, change ownership over a 35-year period. The average of state per acre cropland values over the period 1940 to 1974 was determined by State. This average was then divided by the 1974 state cropland value to obtain an index for each state. To determine the estimated acquisition value of the cropland on each farm, this state index was multiplied by the reported value of agricultural cropland for each farm.

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Appendix B

TABLE B-1.—UPLAND COTTON: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974 [1]

Subregion	Planted acres (thousands)	Harvested acres (thousands)	Yield per harvested acre (pounds)
SE-2, SE-3	627	618	519
SE-4, SE-5	502	475	404
SE-7	494	458	344
SC-1	1,545	1,423	432
SC-2	344	327	352
SC-3	709	434	209
SC-4	195	185	484
SC-5	237	232	504
SC-6	1,424	1,190	193
SC-7	1,928	1,372	258
W-1	616	616	897
W-2	42	42	1,213
W-3	156	156	1,302
Total or average	8,819	7,528	410

[1] The minimum size of farm sampled ranged from 50 acres of cropland per farm in the Southeast to 300 acres in the West.

TABLE B-2.—UPLAND COTTON: FERTILIZER USED ON PLANTED ACRES, SPECIFIED SUBREGIONS

Subregion	Acres fertilized (percent)			Pounds per acre planted of—								
				N			P_2O_5			K_2O		
	Dry-land	Irri-gated	Total	Dry-land	Irri-gated	Total	Dry-land	Irri-gated	Total	Dry-land	Irri-gated	Total
SE-2, SE-3	100	-------	100	69	-------	69	58	-------	58	104	-------	104
SE-4, SE-5	100	-------	100	71	-------	71	58	-------	58	63	-------	63
SE-7	89	-------	89	88	-------	88	72	-------	72	73	-------	73
SC-1	99	-------	99	72	-------	72	36	-------	37	38	-------	40
SC-2	100	-------	100	54	-------	60	34	-------	35	42	-------	42
SC-3	80	-------	80	45	-------	45	20	-------	21	2	-------	2
SC-4	95	-------	91	59	-------	57	43	-------	42	12	-------	12
SC-5	26	80	60	9	49	35	3	19	13	-------	1	1
SC-6	24	61	27	6	26	8	6	19	7	4	29	7
SC-7	40	71	58	12	50	34	10	63	41	4	5	4
W-1	-------	94	94	-------	124	124	-------	49	49	-------	3	3
W-2	-------	99	99	-------	269	269	-------	32	32	-------	6	6
W-3	-------	97	97	-------	161	161	-------	49	49	-------	1	1
Average	73	80	75	47	80	56	31	52	37	33	8	26

Note: Blanks equal no data or inadequate data.

TABLE B-3.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED AND PER BALE, BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Item	Subregion SE-2, 3		Subregion SE-4, 5		Subregion SE-7	
	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]
Labor	$12.17	$11.26	$16.16	$19.20	$19.23	$26.88
Power and equipment	48.48	44.84	42.22	50.16	51.22	71.58
Fuel and lubricants	13.23	12.24	13.50	16.04	16.86	23.55
Repairs	16.83	15.57	12.35	14.67	11.21	15.66
Reserve for replacement	11.27	10.42	9.98	11.86	14.32	20.02
Interest and rental	7.15	6.61	6.39	7.59	8.84	12.34
Materials	105.66	97.74	60.53	71.91	64.81	90.56
Seed	5.00	4.62	5.57	6.62	6.80	9.50
Fertilizer	36.42	33.69	30.46	36.19	37.72	52.71
Insecticides and fungicides	45.64	42.22	14.25	16.93	6.54	9.14
Herbicides	9.66	8.94	8.60	10.22	10.96	15.31
Other chemicals	8.94	8.27	1.67	1.98	2.80	3.91
Custom services	16.16	14.95	13.65	16.22	6.08	8.50
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [2]						
Interest on operating capital	8.07	7.46	5.54	6.58	5.66	7.92
Ginning, bagging, ties	29.91	27.67	21.09	25.05	21.91	30.62
Total direct cost	220.45	203.92	159.19	189.12	168.92	236.06
Overhead	7.32	6.77	8.94	10.62	9.84	13.75
Management	15.84	14.65	12.19	14.48	11.63	16.26
Total, excluding land	243.61	225.34	180.32	214.22	190.39	266.07
Alternative land allocation:						
Ownership basis:						
At current land value [3]	63.52	58.76	37.56	44.62	37.36	52.21
At average acquisition value [4]	21.59	19.97	12.07	14.34	13.44	18.78
Net share rent basis [5]	61.18	56.59	33.33	39.60	36.34	50.78
Cash rent basis [6]	31.89	29.50	24.48	29.08	57.46	80.30
Composite basis:						
At current land value [7]	51.62	47.45	32.62	38.75	44.30	61.91
At average acquisition value [8]	28.06	25.96	22.10	26.26	33.05	46.18
Value of seed [9]	45.34	41.94	34.39	40.86	35.66	49.83

See footnotes at end of tables.

TABLE B-3.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED AND PER BALE, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Item	Subregion SC-1		Subregion SC-2		Subregion SC-3	
	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]
Labor	$18.54	$20.61	$16.17	$22.05	$16.17	$37.22
Power and equipment	53.82	59.85	54.52	74.37	26.94	62.01
Fuel and lubricants	17.18	19.10	16.03	21.87	10.03	23.09
Repairs	13.30	14.79	18.51	25.25	6.78	15.61
Reserve for replacement	15.08	16.77	12.66	17.26	6.24	14.37
Interest and rental	8.26	9.19	7.32	9.99	3.88	8.94
Materials	61.91	68.85	51.75	70.59	40.69	93.67
Seed	6.66	7.41	6.31	8.60	8.51	19.58
Fertilizer	21.17	23.54	24.13	32.91	14.64	33.71
Insecticides and fungicides	17.16	19.08	8.94	12.20	7.54	17.35
Herbicides	13.63	15.16	9.62	13.13	6.45	14.84
Other chemicals	3.29	3.66	2.75	3.75	3.55	8.19
Custom services	9.74	10.83	7.28	9.93	5.89	13.56
Irrigation	.85	.95	1.52	2.07	1.04	2.40
Fuel and lubricants	.13	.15	.50	.68	----------	.01
Electricity	.05	.05	.12	.16	.30	.68
Purchased water	----------	----------	----------	----------	----------	----------
Other [2]	.67	.75	.90	1.24	.74	1.71
Interest on operating capital	6.16	6.86	5.40	7.37	3.28	7.55
Ginning, bagging, ties	27.43	30.50	21.70	29.60	16.35	37.63
Total direct cost	178.46	198.46	158.35	216.02	110.36	254.04
Overhead	10.17	11.31	7.13	9.73	4.55	10.48
Management	13.11	14.58	11.45	15.62	5.97	13.74
Total, excluding land	201.74	224.35	176.93	241.37	120.88	278.26
Alternative land allocation:						
Ownership basis:						
At current land value [3]	52.75	58.66	51.91	70.81	50.51	116.26
At average acquisition value [4]	19.46	21.64	19.48	26.57	19.93	45.87
Net share rent basis [5]	45.04	50.08	33.15	45.22	12.57	28.94
Cash rent basis [6]	31.62	35.17	31.29	42.69	16.98	39.09
Composite basis:						
At current land value [7]	42.96	47.78	38.79	52.91	19.84	45.66
At average acquisition value [8]	29.40	32.69	30.38	41.44	12.99	29.89
Value of seed [9]	38.22	42.50	36.54	49.85	20.82	47.93

See footnotes at end of tables.

TABLE B-3.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED AND PER BALE, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Item	Subregion SC-4		Subregion SC-5		Subregion SC-6	
	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]
Labor	$15.99	$15.85	$16.20	$15.44	$11.75	$29.22
Power and equipment	36.33	36.01	44.76	42.66	27.55	68.54
Fuel and lubricants	13.57	13.44	10.44	9.95	9.61	23.93
Repairs	9.33	9.25	16.05	15.29	6.32	15.72
Reserve for replacement	8.64	8.56	10.95	10.44	7.33	18.23
Interest and rental	4.80	4.76	7.32	6.98	4.28	10.68
Materials	49.53	49.10	48.81	46.52	15.25	37.94
Seed	6.22	6.17	5.21	4.96	6.77	16.84
Fertilizer	18.63	18.47	7.98	7.60	3.18	7.92
Insecticides and fungicides	13.78	13.66	28.36	27.03	.85	2.11
Herbicides	7.35	7.29	4.12	3.92	4.25	10.58
Other chemicals	3.55	3.52	3.15	3.00	.19	.48
Custom services	12.51	12.40	22.25	21.20	3.32	8.26
Irrigation	.98	.97	6.81	6.49	2.60	6.46
Fuel and lubricants	.08	.08	1.67	1.59	.50	1.24
Electricity	.18	.18	.28	.27	.23	.56
Purchased water			2.80	2.67	.03	.06
Other [2]	.72	.72	2.07	1.98	1.84	4.60
Interest on operating capital	4.60	4.56	6.22	5.93	1.98	4.92
Ginning, bagging, ties	33.38	33.09	32.67	31.14	13.74	34.19
Total direct cost	153.32	151.99	177.72	169.38	76.18	189.54
Overhead	8.38	8.31	11.77	11.22	6.35	15.80
Management	15.62	15.49	13.80	13.15	4.94	12.29
Total, excluding land	177.32	175.79	203.29	193.75	87.47	217.63
Alternative land allocation:						
Ownership basis:						
At current land value [3]	42.10	41.73	46.41	44.23	25.36	63.09
At average acquisition value [4]	17.49	17.33	18.20	17.34	9.63	23.95
Net share rent basis [5]	48.77	48.34	53.85	51.32	13.80	34.33
Cash rent basis [6]	14.90	14.78	34.59	32.97	19.09	47.49
Composite basis:						
At current land value [7]	44.83	44.44	44.93	42.82	18.35	45.67
At average acquisition value [8]	39.85	39.51	34.85	33.21	12.29	30.58
Value of seed [9]	48.12	47.70	48.80	46.51	18.48	45.98

See footnotes at end of tables.

TABLE B-3.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED AND PER BALE, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Item	Subregion SC-7					
	Irrigated		Nonirrigated		All cotton	
	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]
Labor	$20.20	$30.87	$16.06	$72.29	$19.08	$35.52
Power and equipment	29.48	45.05	36.74	165.34	31.45	58.56
Fuel and lubricants	10.33	15.78	12.79	57.52	10.99	20.46
Repairs	6.72	10.27	8.77	39.45	7.28	13.55
Reserve for replacement	8.13	12.42	9.32	41.92	8.45	15.73
Interest and rental	4.31	6.58	5.88	26.44	4.73	8.81
Materials	27.28	41.70	26.20	117.90	26.99	50.25
Seed	8.52	13.02	9.63	43.33	8.82	16.42
Fertilizer	13.64	20.85	10.12	45.52	12.68	23.62
Insecticides and fungicides	.29	.44	.56	2.52	.36	.67
Herbicides	3.47	5.30	5.89	26.52	4.13	7.69
Other chemicals	1.36	2.08	----------	2.08	1.00	1.85
Custom services	2.96	4.52	1.85	8.34	2.66	4.95
Irrigation	36.06	55.10	----------	----------	26.27	48.92
Fuel and lubricants	6.74	10.31	----------	----------	4.92	9.15
Electricity	5.21	7.96	----------	----------	3.79	7.06
Purchased water	----------	----------	----------	----------	----------	----------
Other [2]	24.10	36.84	----------	----------	17.56	32.70
Interest on operating capital	4.03	6.16	2.97	13.38	3.75	6.97
Ginning, bagging, ties	27.51	42.04	8.69	39.09	22.40	41.71
Total direct cost	147.51	225.45	92.52	416.34	132.59	246.88
Overhead	9.21	14.08	5.19	23.35	8.12	15.12
Management	9.70	14.83	3.57	16.06	8.04	14.97
Total, excluding land	166.42	254.36	101.28	455.75	148.75	276.97
Alternative land allocation:						
Ownership basis:						
At current land value [3]	39.14	59.83	65.51	294.80	46.30	86.21
At average acquisition value [4]	14.71	22.48	26.11	117.51	17.80	33.15
Net share rent basis [5]	25.89	39.57	7.65	34.41	20.94	38.99
Cash rent basis [6]	34.56	52.82	18.16	81.73	30.11	56.06
Composite basis:						
At current land value [7]	29.51	45.10	38.33	172.48	31.90	59.41
At average acquisition value [8]	21.62	33.04	18.83	84.72	20.86	38.84
Value of seed [9]	32.50	49.67	10.68	48.04	26.58	49.49

See footnotes at end of tables.

TABLE B-3.—UPLAND COTTON: PRODUCTION COSTS PER ACRE HARVESTED AND PER BALE, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Item	Subregion W-1		Subregion W-2		Subregion W-3	
	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]	Cost per acre	Cost per bale [1]
Labor	$34.83	$18.64	$45.71	$18.09	$43.88	$16.18
Power and equipment	50.65	27.10	50.64	20.04	51.14	18.86
Fuel and lubricants	16.41	8.78	17.59	6.96	17.15	6.32
Repairs	16.02	8.57	16.76	6.63	16.76	6.18
Reserve for replacement	10.94	5.85	10.00	3.96	10.69	3.94
Interest and rental	7.29	3.90	6.29	2.48	6.54	2.42
Materials	74.59	39.91	101.17	40.03	83.74	30.88
Seed	10.09	5.40	5.91	2.34	3.70	1.37
Fertilizer	35.11	18.78	41.48	16.41	35.08	12.94
Insecticides and fungicides	11.95	6.39	40.85	16.16	29.92	11.04
Herbicides	4.14	2.22	7.13	2.82	5.66	2.09
Other chemicals	13.31	7.12	5.79	2.29	9.37	3.45
Custom services	34.77	18.60	69.13	27.35	44.28	16.33
Irrigation	40.21	21.51	18.12	7.17	107.39	39.60
Fuel and lubricants	1.03	.54	.03	.01	16.76	6.19
Electricity	13.71	7.33	1.97	.78	29.54	10.89
Purchased water	11.03	5.90	11.68	4.62	9.75	3.60
Other [2]	14.45	7.73	4.45	1.76	51.33	18.94
Interest on operating capital	10.48	5.61	14.76	5.84	14.11	5.21
Ginning, bagging, ties	49.81	26.65	58.47	23.13	66.76	24.62
Total direct cost	295.34	158.06	358.00	141.66	411.38	151.72
Overhead	19.59	10.48	28.27	11.18	30.31	11.18
Management	19.83	10.61	25.80	10.21	29.09	10.73
Total, excluding land	334.76	179.15	412.07	163.05	470.78	173.63
Alternative land allocation:						
Ownership basis:						
At current land value [3]	103.09	55.15	108.53	42.94	85.62	31.58
At average acquisition value [4]	60.00	32.10	52.88	20.92	33.71	12.43
Net share rent basis [5]	98.40	52.65	132.00	52.17	145.00	53.50
Cash rent basis [6]	59.54	31.85	67.74	26.80	69.92	25.79
Composite basis:						
At current land value [7]	88.23	47.20	97.20	38.46	112.28	41.41
At average acquisition value [8]	66.84	35.76	74.73	29.57	85.62	31.58
Value of seed [9]	86.61	46.34	115.13	45.55	124.15	45.79

[1] Costs are calculated on the basis of a 480-pound net weight bale.
[2] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.
[3] Based on estimated current market value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.
[4] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land bank mortgage loans.
[5] Net share rent is the landlord's share of crop receipts minus his share of crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.
[6] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.
[7] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.
[8] The details in footnote (7) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.
[9] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and byproduct in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.
Note: Leaders=no data or inadequate data.

TABLE B-4.—UPLAND COTTON: DISTRIBUTION OF PRODUCTION BY COST LEVELS, SPECIFIED SUBREGIONS, 1974

[In percent of production]

Subregion and costs per pound of lint	Direct costs	Direct and overhead costs	Direct, overhead and management	Direct, overhead and management, and land allocation using: Current land values [1]	Direct, overhead and management, and land allocation using: Acquisition values [2]
SUBREGIONS SE-2, 3					
Less than—					
15 cents					
20 cents					
25 cents	13.1	10.1			
30 cents	42.4	40.6	36.0	1.0	13.1
35 cents	53.7	53.7	45.3	33.0	36.4
40 cents	83.0	83.0	55.3	43.4	52.8
45 cents	87.8	87.6	85.6	50.6	54.3
50 cents	92.0	90.8	90.1	54.3	85.6
55 cents	93.5	93.5	92.9	58.6	88.8
60 cents	93.5	93.5	93.5	87.0	92.2
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGIONS SE-4, 5					
Less than—					
15 cents					
20 cents	4.3	4.3			
25 cents	31.4	19.2	4.3	4.3	4.3
30 cents	43.6	43.6	36.2	4.8	19.6
35 cents	76.0	55.9	55.5	36.7	36.7
40 cents	85.1	80.6	74.1	54.6	55.9
45 cents	88.5	87.6	85.1	62.4	74.8
50 cents	94.9	91.2	88.5	81.6	83.7
55 cents	95.9	94.1	91.2	87.6	90.3
60 cents	96.5	95.9	95.9	88.5	91.2
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SE-7					
Less than—					
15 cents					
20 cents					
25 cents	2.7	1.3	1.3		1.3
30 cents	19.7	8.3	2.7	1.3	1.3
35 cents	45.6	38.2	19.7	2.7	4.2
40 cents	55.3	55.3	45.6	11.3	28.6
45 cents	64.9	64.9	56.1	41.3	41.3
50 cents	84.5	67.7	64.9	48.7	55.3
55 cents	92.0	91.8	84.5	56.9	62.6
60 cents	92.4	92.4	92.0	64.1	67.7
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-1					
Less than—					
15 cents	1.2				
20 cents	18.8	9.7	1.2		
25 cents	23.1	21.8	20.8		8.6
30 cents	45.9	34.7	28.1	13.1	20.3
35 cents	58.6	55.2	46.4	26.5	28.8
40 cents	71.2	69.4	66.6	43.6	45.9
45 cents	81.0	73.5	71.0	50.8	58.3
50 cents	89.4	87.4	80.3	68.7	69.9
55 cents	92.4	90.4	89.3	72.7	83.2
60 cents	95.2	93.0	91.3	82.6	85.2
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-2					
Less than—					
15 cents	1.9	1.9			
20 cents	5.0	5.0	1.9		
25 cents	31.0	23.4	16.9		
30 cents	36.9	32.5	31.0	8.8	13.2
35 cents	53.7	51.2	37.0	23.0	32.6
40 cents	64.5	64.0	54.0	35.3	37.0
45 cents	75.9	67.3	64.7	41.2	44.1
50 cents	81.4	80.3	69.4	53.5	62.3
55 cents	82.8	82.7	80.8	65.2	68.4
60 cents	90.2	89.5	83.7	70.8	70.8
All levels of cost	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE B-4.—UPLAND COTTON: DISTRIBUTION OF PRODUCTION BY COST LEVELS, SPECIFIED SUBREGIONS, 1974—Continued

[In percent of production]

Subregion and costs per pound of lint	Direct costs	Direct and overhead costs	Direct, overhead and management	Direct, overhead and management, and land allocation using: Current land values [1]	Direct, overhead and management, and land allocation using: Acquisition values [2]
SUBREGION SC-3					
Less than—					
15 cents	6.8	6.8	----------	----------	----------
20 cents	9.5	9.5	9.5	----------	----------
25 cents	16.7	16.7	9.5	6.8	9.5
30 cents	30.0	27.8	23.2	9.5	9.5
35 cents	43.6	30.0	27.8	27.1	27.1
40 cents	55.4	55.1	44.6	27.8	27.8
45 cents	77.0	76.7	75.2	30.2	42.4
50 cents	79.5	78.7	77.7	55.8	74.6
55 cents	83.2	82.4	79.5	73.9	78.7
60 cents	87.0	83.2	82.4	79.5	82.4
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-4					
Less than—					
15 cents	16.6	16.6	----------	----------	----------
20 cents	37.1	27.5	16.6	----------	----------
25 cents	65.3	46.8	44.3	16.6	22.3
30 cents	91.1	87.0	78.9	35.1	40.2
35 cents	91.1	91.1	91.1	53.4	58.5
40 cents	94.2	91.1	91.1	81.7	81.7
45 cents	94.5	94.2	91.1	91.1	91.1
50 cents	97.2	96.9	96.9	94.2	94.2
55 cents	98.5	97.2	97.2	96.6	96.6
60 cents	98.5	98.5	97.9	97.2	97.2
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-5					
Less than—					
15 cents	----------	----------	----------	----------	----------
20 cents	23.7	23.0	14.9	----------	----------
25 cents	52.4	37.2	24.0	14.9	21.2
30 cents	67.6	61.6	58.6	23.7	32.8
35 cents	71.4	71.0	67.1	38.7	56.9
40 cents	89.7	80.6	76.1	61.4	65.3
45 cents	90.8	90.3	89.7	71.0	78.1
50 cents	92.9	91.2	90.8	76.3	83.2
55 cents	95.5	94.5	91.5	90.1	90.6
60 cents	99.3	98.8	94.5	91.3	91.3
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-6					
Less than—					
15 cents	7.6	1.3	1.3	----------	1.3
20 cents	20.4	11.5	7.6	----------	1.3
25 cents	31.0	25.5	25.5	7.6	14.1
30 cents	60.4	48.2	34.4	25.5	26.3
35 cents	69.6	64.3	60.5	27.8	38.2
40 cents	76.0	72.9	65.8	55.4	61.1
45 cents	83.6	79.6	77.1	63.8	66.9
50 cents	91.7	87.8	82.9	73.2	75.3
55 cents	96.6	92.3	88.6	83.8	87.1
60 cents	97.5	96.9	95.6	84.9	87.3
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-7					
Less than—					
15 cents	.9	.9	.9	----------	.9
20 cents	9.2	5.9	.9	.9	.9
25 cents	18.5	13.7	13.7	.9	2.4
30 cents	43.9	35.5	26.7	7.8	10.9
35 cents	57.8	54.8	44.3	21.5	31.6
40 cents	70.7	65.4	60.7	39.5	44.1
45 cents	79.6	73.1	69.1	53.0	58.6
50 cents	86.6	84.0	78.3	67.7	70.3
55 cents	88.4	86.6	86.6	73.5	78.3
60 cents	90.6	89.7	88.6	85.0	85.4
All levels of cost	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE B-4.—UPLAND COTTON: DISTRIBUTION OF PRODUCTION BY COST LEVELS, SPECIFIED SUBREGIONS, 1974—Continued

[In percent of production]

Subregion and costs per pound of lint	Direct costs	Direct and overhead costs	Direct, overhead and management	Direct, overhead and management, and land allocation using: Current land values [1]	Direct, overhead and management, and land allocation using: Acquisition values [2]
SUBREGION W-1					
Less than—					
15 cents	13.0	5.1			
20 cents	27.2	22.2	17.4		5.1
25 cents	43.5	42.6	32.8	8.9	20.4
30 cents	72.0	57.3	54.3	23.4	29.4
35 cents	88.4	79.7	73.2	42.1	48.9
40 cents	92.5	91.0	87.2	67.8	70.8
45 cents	97.9	97.9	94.0	78.5	80.9
50 cents	98.3	98.3	97.9	88.7	93.8
55 cents	98.3	98.3	98.3	97.1	97.3
60 cents	100.0	98.3	98.3	97.3	97.5
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION W-2					
Less than—					
15 cents	13.0	13.0	4.6		3.6
20 cents	36.3	25.3	20.2	8.5	20.2
25 cents	67.7	49.2	38.6	15.8	24.1
30 cents	88.0	74.9	67.2	46.2	46.2
35 cents	90.0	89.2	89.2	67.2	68.6
40 cents	100.0	100.0	97.5	81.7	89.2
45 cents	100.0	100.0	100.0	91.7	91.7
50 cents	100.0	100.0	100.0	100.0	100.0
55 cents	100.0	100.0	100.0	100.0	100.0
60 cents	100.0	100.0	100.0	100.0	100.0
All levels of cost	100.0	100.0	100.0	100.0	100.0
SUBREGION W-3					
Less than—					
15 cents	1.6	1.6			
20 cents	26.1	21.3	17.1		5.6
25 cents	69.2	58.1	48.4	10.5	24.6
30 cents	72.4	69.8	69.8	46.3	57.7
35 cents	93.1	78.4	72.2	66.2	67.6
40 cents	96.5	96.5	92.1	70.0	75.2
45 cents	97.9	96.5	96.5	77.4	89.5
50 cents	100.0	99.2	97.9	89.5	89.5
55 cents	100.0	100.0	99.2	91.9	91.9
60 cents	100.0	100.0	100.0	99.2	99.2
All levels of cost	100.0	100.0	100.0	100.0	100.0

[1] Land allocation reflects the actual share or cash rental where land was rented, and owner-operated land at current agricultural value times the average 1974 Federal land bank rate of interest.

[2] Land allocation reflects the actual share or cash rental where land was rented, and owner-operated land at average acquisition value times the average 1974 Federal land bank rate of interest.

Appendix C

TABLE C-1.—CORN: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974

Subregion	Planted acres (thousands)	Harvested acres (thousands)	Yield per harvested acre (bushels)
SE-2	1,618	1,585	69.6
SE-3	824	813	47.3
SE-4 and SE-5	227	223	56.8
SE-7	199	194	75.4
SE-9	462	455	87.8
W-7 [1]	114	111	134.4
GP-1	817	812	67.2
GP-3	575	452	47.0
GP-5	879	861	103.6
GP-6 [2]	3,598	3,006	55.2
GP-7	1,193	661	27.4
GP-10 [3]	1,352	1,185	96.7
NC-2	5,436	5,393	90.1
NC-3	3,942	3,598	57.9
NC-4	4,568	4,409	92.0
NC-5	3,598	3,390	43.7
NC-7	2,849	2,783	88.2
NC-8	2,318	2,177	75.5
NC-9	8,636	8,521	82.2
NC-10	951	929	64.0
NC-12	2,105	2,004	78.6
NC-13	1,869	1,470	63.4
Survey average			74.3
U.S. average, 1974 SRS			71.3
U.S. trend			93.0

[1] Subregion W-7 is irrigated land only.

[2] Subregion GP-6 had 2,482,000 acres planted on dryland, and 1,895,000 acres harvested on dryland with an average of 26.1 bushels per harvested acre and 1,116,000 acres planted on irrigated land and 1,111,000 acres harvested on irrigated land with an average yield of 104.8 bushels.

[3] Subregion GP-10 had, on dryland, 317,000 acres planted, 221,000 acres harvested and an average yield of 23 bushels per harvested acre and on irrigated land, 1,035,000 acres planted, 965,000 acres harvested and a yield per harvested acre of 113.5 bushels.

TABLE C-2.—CORN: FERTILIZER USED, SPECIFIED SUBREGIONS, 1974

Subregion	Percent of acres fertilized—Dryland	Pound per acre planted					
		Nitrogen		Phosphorus		Potassium	
		Dry	Irrigated	Dry	Irrigated	Dry	Irrigated
SE-2	100.0	122.2	----------	58.7	----------	88.3	----------
SE-3	100.0	112.5	----------	56.8	----------	78.0	----------
SE-4 and 5	100.0	107.2	----------	45.2	----------	46.6	----------
SE-7	100.0	113.6	----------	63.3	----------	63.5	----------
SE-9	99.0	118.2	----------	73.6	----------	114.2	----------
W-7	99.0	----------	161.8	----------	32.0	----------	22.2
GP-1	100.0	----------	153.4	----------	30.2	----------	4.5
GP-3	99.1	112.3	----------	35.1	----------	15.3	----------
GP-5	90.3	----------	130.5	----------	65.7	----------	6.9
GP-6	88.8	79.8	159.9	25.1	38.1	6.3	9.0
GP-7	70.0	31.9	----------	20.1	----------	3.6	----------
GP-10	77.8	39.3	155.4	11.4	34.8	7.2	15.0
NC-2	100.0	105.9	----------	69.3	----------	82.7	----------
NC-3	93.8	102.4	----------	49.0	----------	37.3	----------
NC-4	93.4	111.5	----------	58.9	----------	70.6	----------
NC-5	82.7	58.6	----------	40.1	----------	25.4	----------
NC-7	99.9	150.8	----------	71.9	----------	94.9	----------
NC-8	99.5	103.9	----------	80.3	----------	103.6	----------
NC-9	98.1	120.0	----------	87.6	----------	89.0	----------
NC-10	99.8	74.9	----------	60.5	----------	100.5	----------
NC-12	98.5	93.9	----------	66.7	----------	85.1	----------
NC-13	97.1	109.1	----------	52.0	----------	55.7	----------
Average	94.6	99.2	150.5	60.6	41.7	65.9	10.0

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Cost item	SE-2		SE-3		SE-4 and SE-5	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.09	$0.09	$6.72	$0.14	$9.16	$0.16
Power and equipment	24.20	.35	23.14	.49	27.77	.49
Fuel and lubricants	6.89	.10	7.06	.15	8.99	.16
Repairs	4.63	.07	4.83	.10	4.81	.08
Reserve for replacement	8.05	.12	6.95	.15	8.41	.15
Interest and rental	4.61	.06	4.29	.09	5.57	.10
Materials	57.48	.83	52.67	1.11	46.87	.82
Seed	6.06	.03	5.68	.12	7.69	.14
Fertilizer and lime	46.08	.63	41.69	.88	35.00	.62
Herbicides	5.24	.08	4.41	.09	4.05	.07
Insecticides and fungicides	.07	0	.90	.02	.14	0
Other materials	.03	0	0	0	0	0
Custom services	9.89	.14	6.18	.13	7.09	.12
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [1]						
Interest on operating capital	4.30	.06	3.72	.08	3.73	.07
Total, direct cost	101.96	1.47	92.44	1.95	94.61	1.67
Overhead	8.61	.12	5.15	.11	7.02	.12
Management	13.05	.19	9.41	.20	11.71	.21
Total, excluding land	123.62	1.78	107.00	2.26	113.34	2.00
Alternative land allocation:						
Ownership basis:						
At current land value [2]	47.42	.68	39.51	.84	36.54	.64
At average acquisition value [3]	16.25	.23	12.55	.27	11.98	.21
Net share rent basis [4]	60.32	.87	36.78	.78	55.80	.98
Cash rent basis [5]	21.95	.32	25.09	.53	18.68	.33
Composite basis:						
At current land value [6]	38.33	.55	32.03	.68	42.67	.75
At average acquisition value [7]	22.32	.32	22.01	.47	31.22	.55
Value of grazing and corn silage [8]	1.38	.02	.14	0	0	0

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	SE-7		SE-9		W-7 [9]	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.06	$0.08	$6.36	$0.07	$20.10	$0.15
Power and equipment	23.96	.32	30.92	.35	29.88	.22
Fuel and lubricants	8.07	.10	7.60	.09	8.52	.07
Repairs	4.06	.05	5.27	.06	7.02	.05
Reserve for replacement	7.43	.10	11.84	.13	8.93	.07
Interest and rental	4.40	.06	6.21	.07	5.41	.04
Materials	52.82	.70	79.79	.91	46.20	.34
Seed	7.05	.09	8.84	.10	11.32	.08
Fertilizer and lime	37.96	.51	50.98	.59	23.87	.18
Herbicides	7.28	.10	9.78	.11	3.91	.03
Insecticides and fungicides	.44	.01	10.13	.12	6.99	.05
Other materials	.09	0	.05	0	.11	0
Custom services	3.30	.04	7.29	.08	9.52	.07
Irrigation					14.15	.11
Fuel and lubricants					1.07	.01
Electricity					4.14	.03
Purchased water					1.96	.01
Other [1]					6.97	.05
Interest on operating capital	3.49	.05	5.13	.06	5.87	.04
Total, direct cost	89.64	1.19	129.50	1.48	125.71	.94
Overhead	6.55	.09	9.76	.11	15.22	.11
Management	14.67	.19	18.49	.21	25.36	.19
Total, excluding land	110.86	1.47	157.75	1.80	166.29	1.24
Alternative land allocation:						
Ownership basis:						
At current land value [2]	42.45	.56	63.56	.72	89.16	.66
At average acquisition value [3]	15.02	.20	23.08	.26	50.79	.38
Net share rent basis [4]	74.52	.99	78.09	.89	125.14	.93
Cash rent basis [5]	36.26	.48	30.25	.34	64.81	.48
Composite basis:						
At current land value [6]	54.32	.72	61.06	.70	119.04	.89
At average acquisition value [7]	39.43	.52	45.66	.52	103.74	.77
Value of grazing and corn silage [8]	.08	0	0	0	0	0

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BU SHEL, BY COST ITEM, SPECIFIED REGIONS, 1974—Continued

Cost item	GP-1		GP-3		GP-5	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$8.20	$0.12	$6.67	$0.14	$8.54	$0.08
Power and equipment	21.88	.33	24.41	.52	25.47	.25
Fuel and lubricants	6.00	.09	8.43	.18	7.03	.07
Repairs	3.48	.05	4.53	.10	4.83	.05
Reserve for replacement	7.39	.11	6.92	.15	8.39	.08
Interest and rental	4.99	.07	4.52	.10	5.22	.05
Materials	29.30	.44	50.30	1.07	48.40	.47
Seed	5.55	.08	8.35	.18	9.88	.10
Fertilizer and lime	14.16	.21	27.94	.59	28.90	.28
Herbicides	2.53	.04	11.42	.24	4.28	.04
Insecticides and fungicides	6.29	.09	2.59	.06	3.48	.03
Other materials	.76	.01	.00	.00	1.86	.02
Custom services	11.30	.17	3.49	.07	7.79	.08
Irrigation	21.34	.32	----------	----------	36.86	.36
Fuel and lubricants	5.14	.08	----------	----------	4.69	.05
Electricity	.33	.00	----------	----------	7.23	.07
Purchased water	.00	.00	----------	----------	1.13	.01
Other [1]	15.85	.23	----------	----------	23.83	.23
Interest on operating capital	3.13	.05	3.24	.07	4.27	.04
Total, direct cost	95.15	1.41	88.12	1.88	131.32	1.27
Overhead	9.72	.14	5.99	.13	10.61	.10
Management	13.62	.20	9.88	.21	21.06	.20
Total, excluding land	118.49	1.75	103.99	2.22	162.99	1.57
Alternative land allocation:						
Ownership basis:						
At current land value [2]	26.69	.40	50.72	1.08	68.80	.66
At average acquisition value [3]	10.96	.16	20.77	.44	24.91	.24
Net share rent basis [4]	75.78	1.13	52.78	1.12	99.62	.96
Cash rent basis [5]	27.07	.40	26.01	.55	44.23	.43
Composite basis:						
At current land value [6]	66.97	1.00	56.24	1.20	73.59	.71
At average acquisition value [7]	62.22	.93	46.45	.99	50.74	.49
Value of grazing and corn silage [8]	.58	.01	5.71	.12	.06	0

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-6					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.46	$0.25	$8.59	$0.08	$7.25	$0.13
Power and equipment	23.46	.90	37.68	.36	28.72	.52
Fuel and lubricants	6.37	.21	11.90	.11	8.42	.15
Repairs	4.78	.18	6.33	.06	5.35	.10
Reserve for replacement	7.92	.30	13.05	.12	9.82	.18
Interest and rental	4.39	.17	6.40	.07	5.13	.09
Materials	37.91	1.45	45.00	.43	40.53	.73
Seed	7.71	.30	8.81	.08	8.12	.15
Fertilizer and lime	21.55	.82	27.86	.27	23.88	.43
Herbicides	6.26	.24	4.42	.04	5.58	.10
Insecticides and fungicides	2.38	.09	3.42	.03	2.77	.05
Other materials	0	0	.48	0	.18	0
Custom services	2.85	.11	4.07	.04	3.30	.06
Irrigation			32.59	.31	12.04	.22
Fuel and lubricants			9.86	.10	3.64	.06
Electricity			1.65	.02	.61	.01
Purchased water			.03	0	.01	0
Other [1]			21.05	.20	7.78	.15
Interest on operating capital	2.43	.09	3.85	.04	2.95	.05
Total, direct cost	73.12	2.80	131.78	1.26	94.79	1.72
Overhead	6.06	.23	11.59	.11	8.10	.15
Management	5.29	.20	22.68	.22	11.72	.21
Total, excluding land	84.47	3.23	166.05	1.59	114.61	2.08
Alternative land allocation:						
Ownership basis:						
At current land value [2]	60.42	2.32	83.58	.80	68.98	1.25
At average acquisition value [3]	25.06	.96	33.54	.32	28.19	.51
Net share rent basis [4]	24.87	.95	119.94	1.14	60.00	1.09
Cash rent basis [5]	28.41	1.09	49.36	.47	36.15	.66
Composite basis:						
At current land value [6]	37.01	1.42	96.75	.92	59.08	1.07
At average acquisition value [7]	23.75	.91	78.02	.74	43.80	.79
Value of grazing and silage [8]	11.54	.44	.48	0	7.46	.14

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-10					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$8.27	$0.36	$7.75	$0.07	$7.85	$0.08
Power and equipment	19.73	.86	30.74	.27	28.69	.30
Fuel and lubricants	6.15	.26	9.73	.08	9.06	.09
Repairs	3.81	.17	5.06	.04	4.83	.05
Reserve for replacement	5.64	.25	9.37	.08	8.68	.09
Interest and rental	4.12	.18	6.58	.06	6.13	.07
Materials	26.06	1.13	53.50	.47	48.39	.50
Seed	8.48	.37	9.74	.09	9.51	.10
Fertilizer and lime	13.56	.59	36.44	.32	32.18	.33
Herbicides	1.70	.10	2.67	.02	3.70	.04
Insecticides and fungicides	2.19	.07	4.05	.04	2.49	.03
Other materials	.13	.01	.59	.01	.51	.01
Custom services	2.35	.10	9.09	.08	7.83	.08
Irrigation			28.38	.25	23.10	.24
Fuel and lubricants			5.98	.06	4.87	.05
Electricity			3.16	.03	2.57	.03
Purchased water			2.16	.02	1.76	.02
Other[1]			17.09	.15	13.92	.15
Interest on operating capital	1.87	.08	6.49	.06	5.63	.06
Total direct cost	58.28	2.54	135.96	1.20	121.50	1.26
Overhead	5.01	.22	12.16	.11	10.83	.11
Management	4.37	.19	21.21	.19	18.07	.19
Total, excluding land	67.66	2.95	169.33	1.50	150.40	1.56
Alternative land allocation:						
Ownership basis:						
At current land value[2]	34.44	1.50	68.86	.61	62.45	.65
At average acquisition value[3]	14.32	.62	27.08	.24	24.70	.26
Net share rent basis[4]	20.04	.87	116.85	1.03	98.83	1.02
Cash rent basis[5]	17.04	.74	61.93	.55	53.58	.55
Composite basis:						
At current land value[6]	26.87	1.17	87.49	.77	76.21	.79
At average acquisition value[7]	18.73	.82	65.75	.58	57.00	.59
Value of grazing and silage[8]	.39	.02	.98	.01	.87	.01

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-7		NC-2		NC-3	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$8.9	$0.33	$7.73	$0.09	$6.82	$0.12
Power and equipment	29.66	1.08	29.05	.32	23.63	.41
Fuel and lubricants	11.58	.43	8.87	.10	7.03	.13
Repairs	7.49	.27	5.14	.06	4.57	.08
Reserve for replacement	6.78	.25	9.66	.11	7.49	.13
Interest and rental	3.81	.14	5.39	.06	4.55	.08
Materials	26.19	.95	48.69	.54	45.62	.79
Seed	8.11	.30	8.92	.10	8.73	.16
Fertilizer and lime	13.64	.50	32.28	.36	27.31	.48
Herbicides	3.90	.14	6.51	.07	7.11	.12
Insecticides and fungicides	.28	.01	.92	.01	2.34	.04
Other materials	.26	.01	.05	0	.13	0
Custom services	4.17	.15	5.58	.06	6.98	.12
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [1]						
Interest on operating capital	2.38	.09	3.30	.04	3.31	.06
Total, direct cost	71.33	2.60	94.35	1.05	86.36	1.49
Overhead	5.98	.22	8.45	.09	7.33	.13
Management	5.26	.19	16.88	.19	10.13	.18
Total, excluding land	82.57	3.01	119.68	1.33	103.82	1.80
Alternative land allocation:						
Ownership basis:						
At current land value [2]	32.84	1.20	97.73	1.08	75.32	1.30
At average acquisition value [3]	13.93	.51	40.68	.45	30.42	.53
Net share rent basis [4]	25.95	.95	108.65	1.21	69.70	1.20
Cash rent basis [5]	25.93	.95	46.16	.51	42.23	.73
Comparative basis:						
At current land value [6]	33.16	1.23	97.21	1.08	71.77	1.24
At average acquisition value [7]	23.47	.86	76.94	.85	49.54	.86
Value of grazing and silage [8]	36.22	1.32	.17	0	32.23	.56

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	NC-4		NC-5		NC-7	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushe
Labor	$7.32	$0.08	$8.76	$0.20	$6.93	$0.08
Power and equipment	32.96	.36	25.83	.59	32.97	.37
Fuel and lubricants	11.26	.13	9.29	.21	11.12	.13
Repairs	5.21	.06	5.29	.12	5.35	.06
Reserve for replacement	10.01	.11	7.27	.17	10.69	.12
Interest and rental	6.48	.08	3.98	.10	5.81	.07
Materials	57.52	.63	30.35	.70	52.33	.59
Seed	10.58	.12	7.40	.17	9.34	.11
Fertilizer and lime	33.87	.36	16.76	.38	33.74	.38
Herbicides	7.42	.08	4.89	.11	8.12	.09
Insecticides and fungicides	5.46	.06	1.24	.03	.99	.01
Other materials	.20	0	.07	.00	.12	0
Custom services	5.06	.06	2.83	.06	4.54	.05
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [1]						
Interest on operating capital	4.08	.04	2.34	0.5	3.53	.04
Total, direct cost	106.94	1.16	70.11	1.61	100.31	1.14
Overhead	10.71	.12	7.93	.18	10.18	.12
Management	16.56	.18	8.09	.19	15.67	.18
Total, excluding land	134.21	1.46	86.13	1.98	126.16	1.44
Alternative land allocation:						
Ownership basis:						
At current land value [2]	96.24	1.05	41.88	.96	82.30	.93
At average acquisition value [3]	40.45	.44	18.21	.42	34.45	.39
Net share rent basis [4]	114.62	1.25	48.00	1.10	111.46	1.26
Cash rent basis [5]	50.98	.55	21.75	.50	47.25	.54
Composite basis:						
At current land value [6]	98.51	1.07	41.21	.94	81.56	.92
At average acquisition value [7]	73.09	.79	28.24	.65	55.98	.64
Value of grazing and corn silage [8]	.28	0	1.99	.05	1.31	.01

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED REGIONS, 1974—Continued

Cost item	NC-8		NC-9		NC-10	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$7.07	$0.09	$6.32	$0.08	$5.69	$0.09
Power and equipment	30.87	.41	30.03	.37	22.45	.35
Fuel and lubricants	11.32	.15	9.66	.12	7.48	.12
Repairs	4.74	.06	4.72	.06	4.05	.06
Reserve for replacement	9.27	.12	9.53	.12	6.93	.11
Interest and rental	5.54	.08	6.13	.07	3.98	.06
Materials	61.36	.81	57.51	.70	45.86	.72
Seed	9.20	.12	9.23	.11	7.86	.12
Fertilizer and lime	39.20	.52	38.81	.48	27.88	.43
Herbicides	9.08	.12	7.62	.09	7.89	.12
Insecticides and fungicides	3.26	.04	1.58	.02	1.87	.03
Other materials	.62	.01	.27	0	.34	.01
Custom services	7.51	.10	5.71	.07	5.01	.08
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [1]						
Interest on operating capital	4.40	.06	3.98	.05	3.06	.05
Total, direct cost	111.20	1.47	103.55	1.26	82.06	1.28
Overhead	10.68	.14	8.60	.10	8.73	.14
Management	13.59	.18	16.72	.20	11.92	.19
Total, excluding land	135.47	1.79	128.87	1.56	102.71	1.61
Alternative land allocation:						
Ownership basis:						
At current land value [2]	94.82	1.26	107.46	1.31	48.24	.75
At average acquisition value [3]	41.05	.54	44.75	.54	23.24	.36
Net share rent basis [4]	84.53	1.12	99.12	1.21	70.84	1.11
Cash rent basis [5]	47.26	.63	45.28	.55	35.40	.55
Composite basis:						
At current land value [6]	83.23	1.10	95.84	1.17	45.98	.72
At average acquisition value [7]	54.49	.72	78.70	.96	32.40	.51
Value of grazing and silage [8]	4.89	.06	.74	.01	1.55	.02

See footnotes at end of table.

TABLE C-3.—CORN: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	NC-12		NC-13		All specified subregions	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.47	$0.08	$7.56	$0.12	$7.25	$0.10
Power and equipment	28.36	.36	29.20	.46	28.49	.38
Fuel and lubricants	9.33	.12	9.23	.15	9.20	.13
Repairs	4.20	.05	4.83	.08	4.92	.07
Reserve for replacement	9.25	.12	9.85	.16	9.00	.12
Interest and rental	5.58	.07	5.29	.08	5.37	.07
Materials	54.51	.69	54.40	.86	49.93	.67
Seed	8.08	1.0	9.26	.15	8.70	.12
Fertilizer and lime	36.86	.46	34.02	.54	32.03	.44
Herbicides	8.43	.11	9.84	.16	6.82	.09
Insecticides and fungicides	1.02	.01	1.24	.02	2.15	.03
Other materials	.12	0	.05	0	.23	.01
Custom services	3.45	.04	4.65	.07	5.55	.07
Irrigation					2.60	.03
Fuel and lubricants					.56	.01
Electricity					.31	0
Purchased water					.09	.01
Other [1]					1.64	.01
Interest on operating capital	3.63	.05	3.71	.06	3.62	.05
Total, direct cost	96.42	1.23	99.52	1.57	97.43	1.31
Overhead	8.12	.10	9.58	.15	8.85	.12
Management	14.95	.19	12.10	.19	14.18	.19
Total, excluding land	119.49	1.52	121.20	1.91	120.46	1.62
Alternative land allocation:						
Ownership basis:						
At current land value [2]	55.85	.71	70.45	1.11	78.18	1.05
At average acquisition value [3]	24.19	.31	26.91	.42	32.35	.44
Net share rent basis [4]	83.81	1.07	77.20	1.22	85.56	1.15
Cash rent basis [5]	33.39	.42	51.20	.81	40.66	.55
Composite basis:						
At current land value [6]	67.61	.86	78.72	1.24	76.20	1.03
At average acquisition value [7]	54.33	.69	49.86	.79	57.23	.77
Value of grazing and silage [8]	.94	.01	.86	.01	4.48	.06

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.
[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal Land Bank mortgage loans.
[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal Land mortgage loans.
[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.
[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.
[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.
[7] The details in footnote (6) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.
[8] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and byproduct in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.
[9] Subregion W-7 represents irrigated corn only.

TABLE C-4.—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION SE-2					
Less than—					
$0.75	2.7	0.8	0	0	0
$1.00	5.9	5.8	2.7	0	0
$1.25	39.4	27.1	9.7	.8	2.7
$1.50	61.8	52.9	35.3	5.9	9.3
$1.75	83.9	74.7	58.6	15.4	24.8
$2.00	87.7	86.2	79.4	35.8	52.9
$2.25	91.8	89.0	88.0	56.8	70.6
$2.50	96.0	95.1	88.8	74.3	84.1
$2.75	96.8	95.8	95.3	80.6	88.6
$3.00	99.4	99.2	95.9	85.5	90.1
$3.25	99.6	99.2	99.1	89.8	95.0
$3.50	99.7	99.4	99.1	95.1	95.9
$3.75	99.9	99.5	99.3	95.2	98.4
$4.00	99.9	99.6	99.4	96.6	99.3
$4,50	100.0	99.9	99.5	99.3	99.5
$5.00	100.0	100.0	100.0	99.4	99.7
SUBREGION SE-3					
Less than—					
$0.75	0	0	0	0	0
$1.00	7.4	1.2	0	0	0
$1.25	18.9	9.0	6.9	0	0
$1.50	32.9	23.8	10.6	0	1.5
$1.75	45.4	39.6	33.4	1.7	5.8
$2.00	75.0	72.2	42.3	13.2	18.4
$2.25	81.2	78.3	74.8	22.4	32.8
$2.50	85.0	83.7	81.2	33.4	46.9
$2.75	88.5	84.6	83.7	63.9	78.6
$3.00	90.4	90.1	87.1	72.4	80.1
$3.25	91.0	91.1	89.9	82.1	83.7
$3.50	91.8	91.7	91.2	86.4	87.8
$3.75	94.0	94.0	91.7	86.8	89.4
$4.00	94.0	94.1	94.0	87.1	91.2
$4.50	95.3	95.4	95.4	91.4	92.7
$5.00	97.0	95.4	95.4	92.9	94.1
SUBREGION SE-4 AND SE-5					
Less than—					
$0.75	0	0	0	0	0
$1.00	16.2	0	0	0	0
$1.25	26.6	18.4	0	0	0
$1.50	59.2	55.7	22.9	2.0	2.0
$1.75	71.7	68.3	55.7	3.3	5.4
$2.00	79.3	77.6	68.3	5.4	13.3
$2.25	86.6	80.9	77.6	15.1	44.1
$2.50	90.5	85.9	80.9	61.7	65.2
$2.75	90.5	89.6	89.6	68.2	76.5
$3.00	91.4	90.5	90.5	79.6	89.6
$3.25	97.1	93.8	91.1	87.2	89.6
$3.50	97.5	97.2	96.5	89.9	90.5
$3.75	97.9	97.3	97.1	90.2	91.1
$4.00	97.9	97.6	97.2	90.2	94.2
$4.50	98.0	97.9	97.8	94.4	97.2
$5.00	99.0	97.9	97.8	97.4	97.8

TABLE C-4—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION SE-7					
Less than—					
$0.75	14.4	0	0	0	0
$1.00	49.4	49.5	18.1	0	0
$1.25	69.8	69.8	49.5	0	16.8
$1.50	76.0	74.7	69.8	3.9	27.3
$1.75	88.4	86.7	74.7	27.2	38.4
$2.00	93.1	88.4	86.7	43.8	50.0
$2.25	94.4	93.5	90.8	74.6	76.2
$2.50	94.7	94.4	94.5	74.6	88.2
$2.75	96.3	96.1	94.5	86.6	91.4
$3.00	98.6	98.4	96.2	93.0	94.6
$3.25	99.1	98.6	98.5	93.5	94.7
$3.50	99.1	99.1	98.7	94.4	96.3
$3.75	99.3	99.3	99.2	94.5	96.5
$4.00	99.3	99.3	99.4	95.0	97.0
$4.50	99.6	99.3	99.4	99.1	99.3
$5.00	99.6	99.6	99.7	99.3	99.5
SUBREGION SE-9					
Less than—					
$0.75	0	0	0	0	0
$1.00	30.1	21.4	0	0	0
$1.25	45.9	38.9	29.7	0	0
$1.50	63.6	51.3	40.1	1.8	8.4
$1.75	71.6	69.8	51.0	9.8	18.7
$2.00	80.0	76.9	70.3	25.5	34.7
$2.25	87.0	87.0	77.8	48.3	60.9
$2.50	90.3	87.0	86.9	57.9	68.1
$2.75	96.4	91.5	89.4	73.8	77.1
$3.00	97.2	97.2	91.4	81.3	85.5
$3.25	98.9	98.9	97.1	87.1	90.2
$3.50	98.9	98.9	98.8	89.4	90.2
$3.75	99.2	99.2	98.8	93.5	95.2
$4.00	99.2	99.2	99.1	95.2	96.9
$4.50	100.0	99.7	99.1	97.1	97.2
$5.00	100.0	99.7	99.6	99.2	99.3
SUBREGION W-7					
Less than—					
$0.75	30.0	18.0	7.5	0	0
$1.00	63.7	58.0	29.1	0	0
$1.25	85.2	76.7	58.0	0	0
$1.50	93.8	85.1	79.5	7.5	12.0
$1.75	96.0	93.7	92.0	24.6	46.6
$2.00	98.0	95.9	93.7	43.3	48.8
$2.25	99.6	98.8	95.9	70.1	71.8
$2.50	99.6	99.5	98.8	82.2	82.3
$2.75	99.6	99.5	99.5	93.1	95.9
$3.00	99.6	99.5	99.5	94.0	96.8
$3.25	99.6	99.5	99.5	95.0	97.8
$3.50	99.6	99.5	99.5	95.0	98.5
$3.75	99.6	99.5	99.5	97.8	99.5
$4.00	99.6	99.5	99.5	98.5	99.5
$4.50	99.6	99.5	99.5	98.5	99.5
$5.00	99.6	99.5	99.5	99.5	99.5

TABLE C-4—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION GP-1					
Less than—					
$0.75	0	0	0	0	0
$1.00	6.1	1.6	0	0	0
$1.25	27.0	18.6	9.9	0	0
$1.50	70.4	33.0	22.4	0	1.3
$1.75	92.5	85.4	64.1	1.3	1.5
$2.00	98.3	97.0	90.4	14.1	23.0
$2.25	98.3	98.2	97.8	31.1	36.6
$2.50	98.3	98.2	98.2	46.5	49.2
$2.75	98.9	98.5	98.2	56.8	58.0
$3.00	99.4	98.8	98.5	66.0	65.8
$3.25	99.4	99.3	98.8	69.2	69.0
$3.50	99.4	99.3	99.3	97.8	98.1
$3.75	99.4	99.3	99.3	98.6	98.4
$4.00	99.4	99.3	99.3	98.9	98.7
$4.50	99.4	99.3	99.3	99.3	99.1
$5.00	99.4	99.3	99.3	99.3	99.1
SUBREGION GP-3					
Less than—					
$0.75	2.2	0	0	0	0
$1.00	13.1	2.2	2.2	0	0
$1.25	55.9	51.5	2.2	0	0
$1.50	73.5	64.8	51.5	0	0
$1.75	75.9	75.9	68.4	2.2	4.5
$2.00	84.2	80.8	75.9	4.4	4.5
$2.25	85.2	84.2	80.8	4.4	7.3
$2.50	85.2	85.2	84.2	29.8	33.7
$2.75	85.5	85.2	85.2	57.9	68.1
$3.00	86.3	85.2	85.2	67.7	77.6
$3.25	90.1	86.4	85.2	79.4	83.6
$3.50	92.4	91.8	90.1	83.7	83.6
$3.75	92.4	91.8	91.8	85.1	85.0
$4.00	92.4	91.8	91.8	85.9	87.1
$4.50	93.7	93.8	92.5	88.9	91.3
$5.00	94.5	94.6	93.8	91.7	92.3
SUBREGION GP-5					
Less than—					
$0.75	5.2	0	0	0	0
$1.00	30.5	13.1	.6	0	0
$1.25	62.0	49.5	15.4	0	0
$1.50	79.5	71.3	60.4	4.6	9.7
$1.75	87.4	87.0	74.4	9.8	28.0
$2.00	95.7	95.1	87.0	23.9	50.7
$2.25	96.3	95.6	95.0	50.8	74.2
$2.50	97.9	96.2	95.5	83.2	87.3
$2.75	98.5	97.8	97.7	91.1	92.6
$3.00	98.5	98.4	97.7	91.7	95.5
$3.25	99.3	98.4	98.3	95.5	98.0
$3.50	99.3	99.2	98.3	95.9	98.0
$3.75	99.9	99.2	99.1	96.1	98.6
$4.00	99.9	99.7	99.1	97.7	98.6
$4.50	99.9	99.7	99.6	97.7	99.4
$5.00	99.9	99.8	99.6	99.1	99.9

TABLE C-4—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION GP-6					
Less than—					
$0.75	5.8	2.0	0	0	0
$1.00	21.9	17.8	4.4	0	0
$1.25	44.8	37.1	21.9	0	0
$1.50	64.0	58.7	37.0	1.1	2.5
$1.75	73.5	68.7	58.6	4.8	11.6
$2.00	78.8	73.8	69.6	9.4	16.6
$2.25	84.6	78.6	73.6	27.0	40.3
$2.50	85.6	84.0	78.9	46.2	54.5
$2.75	87.8	85.5	84.5	56.7	59.4
$3.00	91.0	88.6	85.1	64.2	71.2
$3.25	91.7	91.2	90.0	75.2	80.5
$3.50	92.0	92.1	91.1	76.7	82.7
$3.75	93.5	92.2	92.0	78.2	84.3
$4.00	93.5	92.7	92.2	83.2	89.0
$4.50	95.4	94.9	93.8	87.7	90.8
$5.00	96.9	95.8	95.4	90.9	91.7
SUBREGION GP-7					
Less than—					
$0.75	0	0	0	0	0
$1.00	2.4	0	0	0	0
$1.25	25.6	11.3	0	0	0
$1.50	48.3	42.6	24.5	0	0
$1.75	55.1	48.3	47.2	2.4	8.3
$2.00	55.1	55.1	48.3	2.4	20.2
$2.25	73.8	55.7	55.1	20.2	26.3
$2.50	83.4	64.6	62.5	26.3	26.3
$2.75	83.4	73.4	64.6	47.8	48.5
$3.00	85.7	83.4	83.4	48.9	63.2
$3.25	85.7	85.3	83.4	54.4	64.5
$3.50	85.7	85.7	85.3	55.1	70.7
$3.75	85.7	85.7	85.7	70.2	71.3
$4.00	87.9	85.7	85.7	82.9	83.4
$4.50	93.0	93.1	89.9	84.0	84.9
$5.00	93.9	93.1	93.0	85.4	85.7
SUBREGION GS-10					
Less than—					
$0.75	22.0	14.2	0	0	0
$1.00	38.4	28.2	19.8	0	0
$1.25	75.8	57.5	33.9	0	5.2
$1.50	93.3	87.5	69.3	7.2	18.4
$1.75	94.9	91.8	91.2	18.9	33.1
$2.00	95.8	95.0	91.8	38.4	53.6
$2.25	98.3	98.3	95.0	65.9	78.9
$2.50	98.3	98.3	98.3	88.1	92.0
$2.75	98.3	98.3	98.3	93.8	95.3
$3.00	98.6	98.3	98.3	94.5	95.5
$3.25	98.6	98.3	98.3	95.1	95.7
$3.50	98.9	98.9	98.6	96.0	98.5
$3.75	99.0	98.9	98.9	98.2	98.5
$4.00	99.0	99.0	99.0	98.6	98.8
$4.50	99.5	99.5	99.3	98.6	99.1
$5.00	99.5	99.5	99.5	99.0	99.2

TABLE C-4—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using—	
				Current land values	Acquisition land values
SUBREGION NC-2					
Less than—					
$0.75	11.6	4.2	.5	0	0
$1.00	50.8	40.0	11.7	0	0
$1.25	80.1	69.3	48.6	0	4.6
$1.50	91.7	88.7	75.6	2.5	7.9
$1.75	99.0	94.2	88.9	8.1	17.8
$2.00	99.6	99.1	97.2	13.0	28.4
$2.25	99.7	99.5	99.3	30.1	49.9
$2.50	99.7	99.6	99.3	62.0	77.6
$2.75	99.8	99.6	99.5	83.3	94.1
$3.00	100.0	99.9	99.5	93.2	98.8
$3.25	100.0	99.9	99.8	97.5	98.8
$3.50	100.0	99.9	99.8	99.3	99.5
$3.75	100.0	100.0	99.8	99.4	99.5
$4.00	100.0	100.0	99.9	99.6	99.7
$4.50	100.0	100.0	99.9	99.7	99.8
$5.00	100.0	100.0	99.9	99.7	99.9
SUBREGION NC-3					
Less than—					
$0.75	13.3	11.0	1.2	0	0
$1.00	42.2	34.1	13.6	0	0
$1.25	59.3	53.3	37.3	.3	.7
$1.50	74.3	69.2	55.5	.8	7.1
$1.75	80.8	78.1	72.7	1.8	20.9
$2.00	86.9	84.9	79.3	13.6	36.0
$2.25	90.1	86.9	86.3	35.6	53.3
$2.50	91.7	89.4	87.0	49.9	64.6
$2.75	92.5	92.4	90.5	68.2	74.9
$3.00	92.9	92.5	92.5	77.3	81.7
$3.25	95.4	93.9	93.0	82.4	88.2
$3.50	96.9	95.5	94.0	85.2	88.7
$3.75	96.9	97.0	96.8	88.7	91.2
$4.00	97.6	97.7	97.1	90.0	92.5
$4.50	97.7	97.7	97.8	94.2	95.8
$5.00	98.1	98.2	98.3	97.6	97.6
SUBREGION NC-4					
Less than—					
$0.75	13.9	3.9	0	0	0
$1.00	42.8	33.1	14.9	0	0
$1.25	78.7	61.7	39.7	0	.7
$1.50	87.8	82.9	67.2	2.3	6.8
$1.75	92.2	89.6	86.0	9.0	16.3
$2.00	95.3	93.3	90.4	16.7	38.6
$2.25	95.8	95.0	93.4	31.5	57.7
$2.50	97.5	95.3	95.2	57.1	80.2
$2.75	97.7	97.2	95.5	81.6	86.9
$3.00	98.1	97.9	97.5	87.7	92.2
$3.25	98.5	98.1	97.7	92.4	94.1
$3.50	98.5	98.4	98.1	93.4	94.3
$3.75	98.5	98.5	98.4	95.3	95.5
$4.00	99.7	99.8	99.7	95.5	96.2
$4.50	99.7	99.8	99.8	96.4	98.0
$5.00	99.9	100.0	99.8	97.8	98.6

TABLE C-4—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION NC-5					
Less than—					
$0.75	3 9	0	0	0	0
$1.00	19.7	6.7	1.6	0	0
$1.25	33.4	25.4	15.9	.2	.7
$1.50	49.8	37.2	27.1	.9	7.5
$1.75	65.7	58.6	43.9	6.9	16.2
$2.00	84.6	76.9	58.6	16.9	24.2
$2.25	89.2	84.8	78.7	19.4	37.2
$2.50	92.3	88.3	86.0	39.3	50.0
$2.75	93.8	91.5	89.5	49.8	62.2
$3.00	96.9	94.6	92.3	60.6	76.4
$3.25	97.3	96.5	94.8	72.3	84.3
$3.50	97.4	96.8	96.6	81.5	89.9
$3.75	98.1	96.9	97.0	90.2	92.4
$4.00	99.0	97.0	97.0	92.2	95.2
$4.50	99.0	98.6	98.7	93.6	96.6
$5.00	99.8	98.6	98.7	96.1	97.5
SUBREGION NC-7					
Less than—					
$0.75	3.8	1.6	1.3	0	0
$1.00	52.3	30.9	3.0	0	0
$1.25	75.7	63.1	45.5	0	.6
$1.50	87.2	82.7	68.3	1.7	7.9
$1.75	90.9	88.6	85.1	5.3	36.0
$2.00	95.5	91.0	89.1	18.4	49.4
$2.25	96.5	96.3	93.5	56.1	73.3
$2.50	99.3	99.3	97.8	76.1	84.6
$2.75	99.8	99.3	99.2	82.3	89.2
$3.00	99.9	99.9	99.2	87.1	92.6
$3.25	99.9	99.9	99.8	91.8	97.2
$3.50	99.9	99.9	99.8	96.7	98.4
$3.75	99.9	99.9	99.8	99.1	99.2
$4.00	99.9	99.9	99.8	99.7	99.7
$4.50	99.9	99 9	99.8	99.7	99.8
$5.00	99.9	99.9	99.8	99.7	99.8
SUBREGION NC-8					
Less than—					
$0.75	3.3	0	0	0	0
$1.00	20.5	10.6	1.3	0	0
$1.25	45.9	31.1	16.8	0	0
$1.50	65.4	53.6	38.4	.7	2.7
$1.75	78.1	72.5	63.3	2.3	8.2
$2.00	89.7	78.2	77.6	6.2	24.0
$2.25	91.3	89.4	78.2	24.9	48.1
$2.50	94.3	91.7	89.9	40.8	55.2
$2.75	94.7	93.5	92.0	61.3	70.5
$3.00	97.2	94.9	94.3	72.9	88.9
$3.25	97.9	96.1	95.4	74.8	90.2
$3.50	97.9	97.4	96.0	77.6	92.0
$3.75	97.9	97.8	97.3	89.5	93.5
$4.00	99.9	99.4	97.7	90.4	93.7
$4.50	99.9	99.9	99.8	93.6	96.1
$5.00	99.9	99.9	99.8	94.9	98.0
SUBREGION NC-9					
Less than—					
$0.75	1.3	.2	0	0	0
$1.00	26.7	14.0	1.3	0	0
$1.25	61.5	46.6	22.2	0	.2
$1.50	83.8	72.9	53.4	0	1.2
$1.75	90.4	87.4	80.0	1.2	4.5
$2.00	95.0	93.2	89.2	6.2	13.1
$2.25	97.1	95.1	93.4	13.6	24.2
$2.50	97.8	97.3	96.2	31.6	52.4
$2.75	98.3	97.8	97.5	63.7	75.6
$3.00	99.3	99.3	97.7	75.8	86.9
$3.25	99.4	99.4	99.2	88.2	93.8
$3.50	99.6	99.4	99.3	93.0	96.1
$3.75	99.6	99.6	99.5	95.9	96.9
$4.00	99.6	99.7	99.5	96.3	98.6
$4.50	99.6	99.7	99.6	98.7	99.4
$5.00	99.6	99.7	99.6	99.2	99.5

TABLE C-4—CORN: DISTRIBUTION OF PRODUCTION BY COST LEVELS 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION NC-10					
Less than—					
$0.75	5.7	1.4	0	0	0
$1.00	18.9	15.3	5.1	0	0
$1.25	61.4	58.9	16.8	2.6	2.6
$1.50	66.3	63.4	60.4	8.5	15.8
$1.75	85.7	79.9	64.6	19.1	23.8
$2.00	86.9	86.8	82.0	21.9	54.6
$2.25	97.1	91.2	86.8	61.8	70.1
$2.50	99.6	97.3	94.9	72.5	77.9
$2.75	99.6	98.7	98.0	76.9	81.6
$3.00	100.0	99.7	99.4	81.2	87.6
$3.25	100.0	99.7	99.6	89.8	94.0
$3.50	100.0	99.9	99.6	95.7	98.5
$3.75	100.0	99.9	99.8	98.1	99.3
$4.00	100.0	99.9	99.8	99.7	99.5
$4.50	100.0	100.0	100.0	99.9	99.7
$5.00	100.0	100.0	100.0	100.0	99.7
SUBREGION NC-12					
Less than—					
$0.75	7.8	4.1	0	0	0
$1.00	30.6	19.7	7.8	0	0
$1.25	66.8	57.2	31.4	0	1.4
$1.50	75.9	74.4	63.1	6.1	14.4
$1.75	84.9	81.0	74.9	13.3	21.0
$2.00	96.9	91.9	83.1	26.4	38.8
$2.25	98.0	96.9	92.8	44.9	58.4
$2.50	98.4	98.2	97.3	62.6	71.3
$2.75	98.5	98.4	98.3	80.0	83.9
$3.00	98.7	98.5	98.3	85.5	93.4
$3.25	99.7	99.7	98.4	94.9	96.5
$3.50	100.0	99.8	99.7	97.4	98.3
$3.75	100.0	100.0	99.7	97.7	99.5
$4.00	100.0	100.0	100.0	98.4	99.6
$4.50	100.0	100.0	100.0	99.5	99.8
$5.00	100.0	100.0	100.0	99.7	99.8
SUBREGION NC-13					
Less than—					
$0.75	8.6	1.6	0	0	0
$1.00	25.4	16.0	7.0	0	0
$1.25	40.7	35.4	23.8	0	2.1
$1.50	73.7	54.9	37.9	2.1	4.8
$1.75	79.5	75.6	66.7	3.9	12.3
$2.00	87.8	85.5	76.1	10.5	30.7
$2.25	89.3	88.2	86.1	30.4	43.1
$2.50	90.0	89.8	88.2	44.3	54 7
$2.75	92.6	92.4	89.8	64.2	77.2
$3.00	93.9	92.8	92.4	73.5	84.5
$3.25	96.5	94.9	93.1	79.4	87.7
$3.50	98.4	95.1	94.9	87.2	90.0
$3.75	98.4	98.4	95.1	90.6	92.5
$4.00	98.8	98.8	98.4	92.4	94.5
$4.50	99.1	99.1	99.1	94.7	96.6
$5.00	99.1	99.2	99.2	94.8	97.1
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	7.2	2.8	0.2	0	0
$1.00	33.1	22.4	6.7	0	0
$1.25	62.1	49.9	29.7	.1	1.4
$1.50	78.5	70.6	55.3	2.0	6.3
$1.75	86.7	82.6	75.2	6.5	16.2
$2.00	92.5	89.5	84.4	14.9	30.4
$2.25	94.7	92.8	90.2	32.2	48.5
$2.50	96.1	94.8	93.5	53.1	67.3
$2.75	96.8	95.9	95.2	72.7	80.8
$3.00	97.7	97.1	96.2	80.9	88.5
$3.25	98.3	97.7	97.3	87.9	92.6
$3.50	98.6	98.1	97.8	91.7	94.7
$3.75	98.8	98.4	98.2	94.4	95.8
$4.00	99.2	98.7	98.6	95.3	97.0
$4.50	99.4	99.1	99.0	97.0	98.1
$5.00	99.5	99.3	99.1	98.0	98.6

Appendix D

TABLE D-1.—GRAIN SORGHUM: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974

Subregion	Planted acres (thousands)	Harvested acres (thousands)	Yield per harvested acre (bushels)
SC-3	1,066	1,038	47.9
SC-4	753	752	56.9
SC-5 [1]	866	841	50.1
SC-6	771	554	24.4
SC-7 [2]	2,011	1,597	41.6
W-7 [3]	68	68	79.2
GP-1 [4]	3,510	3,082	50.4
GP-2	651	646	43.0
GP-3	1,005	996	35.0
GP-4	1,097	1,018	40.4
GP-6	1,343	1,197	31.8
GP-10	351	341	38.6
Weighted survey yield			44.0
U.S. trend yield			58.0

[1] Subregion SC-5 had 636,000 acres planted and 630,000 acres harvested on dryland farms with an average yield of 45.8 bushels per harvested acre and 230,000 acres planted and 211,000 acres harvested on irrigated farms with an average yield of 63.1 bushels per harvested acre.

[2] Subregion SC-7 had 1,045,000 acres planted and 646,000 acres harvested on dryland farms with an average of 8.1 bushels per harvested acre and 967,000 acres planted and 951,000 acres harvested on irrigated farms with an average yield per harvested acre of 64.3 bushels.

[3] Subregion W-7 represents irrigated land only.

[4] Subregion GP-1 had 1,761,000 acres planted and 1,424,000 acres harvested on dryland farms with an average yield per harvested acre of 21.1 bushels and 1,749,000 acres planted and 1,659,000 acres harvested on irrigated farms with an average yield of 75.6 bushels per harvested acre.

TABLE D-2.—GRAIN SORGHUM: FERTILIZER USED, SPECIFIED SUBREGIONS, 1974

Subregion	Percent of acres fertilized		Pounds per acre planted					
			Nitrogen		Phosphorus		Potassium	
	Dry	Irrigated	Dry	Irrigated	Dry	Irrigated	Dry	Irrigated
SC-3	94.0	----------	70.5	----------	24.6	----------	5.5	----------
SC-4	96.8	----------	56.7	----------	35.9	----------	10.3	----------
SC-5	68.0	87.4	28.1	52.2	9.7	5.4	.3	.7
SC-6	47.4	74.9	27.0	----------	2.7	----------	.6	----------
SC-7	----------	82.2	----------	118.0	----------	25.2	----------	3.5
W-7	0	100.0	----------	120.4	----------	20.4	----------	7.4
GP-1	38.0	91.8	14.2	105.5	.7	5.3	.2	.1
GP-2	81.4	100.0	31.1	----------	8.1	----------	.8	----------
GP-3	93.9	0	75.0	----------	33.2	----------	14.1	----------
GP-4	88.7	100.0	52.5	----------	20.6	----------	2.9	----------
GP-6	92.0	100.0	66.6	----------	8.2	----------	1.1	----------
GP-10	87.8	100.0	50.6	----------	3.3	----------	.5	----------
Average [1]	69.4	89.6	42.6	105.8	13.5	14.2	3.5	1.9

[1] A weighted average of all subregions surveyed for grain sorghum.

TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Cost item	SC-3		SC-4		SC-6	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$7.85	$0.16	$7.97	$0.14	$7.88	$0.32
Power and equipment	17.91	.37	22.40	.39	17.70	.73
Fuel and lubricants	6.84	.14	8.00	.14	6.20	.25
Repairs	4.16	.09	5.50	.10	3.97	.16
Reserve for replacement	4.37	.09	5.46	.10	4.68	.19
Interest and rental	2.53	.05	3.43	.06	2.84	.12
Materials	19.06	.40	18.41	.32	9.03	.37
Seed	2.08	.04	2.05	.04	1.88	.08
Fertilizer and lime	14.49	.30	13.75	.24	6.09	.25
Herbicides	1.84	.04	1.34	.02	.94	.04
Insecticides and fungicides	.63	.01	1.27	.02	.11	0
Other materials	.01	0	0	0	0	0
Custom services	7.09	.15	5.63	.10	4.23	.17
Irrigation	.13	0	.67	.01	3.67	.15
Fuel and lubricants	0	0	.05	0	.23	.01
Electricity	.04	0	.13	0	.92	.04
Purchased water	0	0	0	0	0	0
Other [1]	.09	0	.50	.01	2.53	.11
Interest on operating capital	2.07	.04	2.13	.04	1.40	.06
Total direct cost	54.11	1.13	57.21	1.01	43.91	1.80
Overhead	6.56	.14	5.28	.09	3.65	.15
Management	8.77	.18	10.44	.18	5.09	.21
Total excluding land	69.44	1.45	72.93	1.28	52.65	2.16
Alternative land allocation:						
Ownership basis:						
At current land value [2]	34.90	.73	37.08	.65	23.17	.95
At average acquisition value [3]	13.90	.29	15.72	.28	9.49	.39
Net share rent basis [4]	34.96	.73	45.44	.80	21.56	.88
Cash rent basis [5]	9.77	.20	18.54	.33	14.47	.59
Composite basis:						
At current land value [6]	29.87	.62	39.21	.69	22.37	.92
At average acquisition value [7]	25.73	.53	34.91	.62	15.87	.65
Value of grazing [8]	.17	0	0	0	.29	.01

See footnotes at end of table.

APPENDIX TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	SC-5					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.35	$0.14	$11.58	$0.18	$7.66	$0.15
Power and equipment	20.25	.44	27.29	.43	22.02	.44
Fuel and lubricants	6.57	.14	7.07	.11	6.69	.14
Repairs	5.43	.12	6.43	.10	5.68	.11
Reserve for replacement	4.80	.10	8.04	.13	5.61	.11
Interest and rental	3.46	.08	5.75	.09	4.04	.08
Materials	9.00	.20	15.51	.25	10.64	.21
Seed	1.95	.04	3.01	.05	2.21	.04
Fertilizer and lime	5.17	.11	10.14	.16	6.41	.13
Herbicides	.52	.01	.88	.01	.61	.01
Insecticides and fungicides	1.37	.03	1.45	.02	1.39	.03
Other materials	0	0	.04	0	.01	0
Custom services	4.95	.11	10.79	.17	6.41	.12
Irrigation			11.61	.18	2.91	.06
Fuel and lubricants			2.45	.03	.61	.01
Electricity			.55	.01	.14	0
Purchased water			4.23	.07	1.06	.02
Other [1]			4.37	.07	1.10	.02
Interest on operating capital	1.60	.03	3.00	.05	1.95	.04
Total direct cost	42.15	.92	79.79	1.27	51.60	1.03
Overhead	4.67	.10	7.75	.12	5.45	.11
Management	9.15	.20	8.53	.14	8.99	.18
Total excluding land	55.97	1.22	96.07	1.53	66.04	1.32
Alternative land allocation:						
Ownership basis:						
At current land value [2]	28.87	.63	47.27	.75	33.49	.67
At average acquisition value [3]	10.88	.24	17.46	.28	12.53	.25
Net share rent basis [4]	47.61	1.04	47.87	.76	47.68	.95
Cash rent basis [5]	24.15	.53	34.59	.55	26.77	.53
Composite basis:						
At current land value [6]	36.08	.79	41.91	.66	37.55	.75
At average acquisition value [7]	28.48	.62	31.32	.50	29.19	.58
Value of grazing [8]	0	0	.04	0	.01	0

See footnotes at end of table.

APPENDIX TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ARCE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	SC-7					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$8.16	$1.01	$18.92	$0.29	$14.57	$0.35
Power and equipment	17.98	2.23	22.97	.36	20.95	.50
Fuel and lubricants	6.37	.79	8.44	.13	7.60	.18
Repairs	4.61	.57	5.15	.08	4.93	.12
Reserve for replacement	4.51	.56	5.96	.09	5.37	.13
Interest and rental	2.49	.30	3.42	.05	3.04	.07
Materials	4.64	.57	28.85	.45	19.06	.46
Seed	2.09	.26	2.28	.04	2.20	.05
Fertilizer and lime	2.12	.26	18.35	.29	11.79	.28
Herbicides	.31	.04	2.70	.04	1.73	.04
Insecticides and fungicides	.12	.01	4.92	.08	2.98	.07
Other materials	0	0	.60	.01	.36	.01
Custom services	3.49	.43	7.25	.11	5.73	.14
Irrigation			42.40	.66	25.25	.61
Fuel and lubricants			12.71	.20	7.58	.18
Electricity			4.66	.07	2.78	.07
Purchased water			0	0	0	0
Other [1]			25.03	.39	14.91	.36
Interest on operating capital	1.07	.13	4.22	.07	2.94	.07
Total direct cost	35.34	4.37	124.59	1.94	88.50	2.13
Overhead	2.81	.35	8.49	.13	6.19	.15
Management	1.85	.23	11.83	.18	7.79	.19
Total excluding land	40.00	4.95	144.91	2.25	102.48	2.47
Alternative land allocation:						
Ownership basis:						
At current land value [2]	35.34	4.37	35.00	.54	35.14	.84
At average acquisition value [3]	13.25	1.64	17.26	.27	13.43	.32
Net share rent basis [4]	7.17	.89	49.44	.77	32.34	.78
Cash rent basis [5]	15.37	1.90	38.73	.60	29.28	.70
Composite basis:						
At current land value [6]	13.72	1.70	41.27	.64	30.13	.72
At average acquisition value [7]	8.36	1.03	24.11	.37	22.77	.55
Value of grazing [8]	2.30	.28	1.03	.02	1.55	.04

See footnotes at end of table.

APPENDIX TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-1					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.27	$0.25	$7.83	$0.10	$6.65	$0.13
Power and equipment	13.03	.62	20.31	.27	16.95	.34
Fuel and lubricants	3.77	.18	5.74	.08	4.83	.09
Repairs	2.93	.14	4.20	.06	3.61	.07
Reserve for replacement	3.78	.18	6.29	.08	5.13	.10
Interest and rental	2.55	.12	4.08	.05	3.38	.06
Materials	4.21	.20	20.46	.27	12.95	.26
Seed	1.06	.05	2.64	.03	1.91	.04
Fertilizer and lime	2.50	.12	12.64	.17	7.96	.16
Herbicides	.31	.01	2.64	.03	1.56	.03
Insecticides and fungicides	.32	.02	1.75	.02	1.09	.02
Other materials	.03	0	.79	.01	.04	.01
Custom services	3.70	.18	8.58	.11	6.33	.13
Irrigation			38.94	.51	20.95	.42
Fuel and lubricants			11.47	.15	6.18	.12
Electricity			.80	.01	.43	.01
Purchased water			.19	0	.10	0
Other [1]			26.48	.34	14.24	.28
Interest on operating capital	.75	.04	3.17	.04	2.05	.04
Total direct cost	26.95	1.28	99.30	1.31	65.88	1.31
Overhead	3.13	.15	8.12	.11	5.82	.12
Management	3.90	.19	13.91	.18	9.29	.18
Total excluding land	33.98	1.62	121.33	1.60	80.99	1.61
Alternative land allocation:						
Ownership basis:						
At current land value [2]	20.88	.99	35.02	.46	28.49	.56
At average acquisition value [3]	7.88	.37	13.32	.18	10.81	.21
Net share rent basis [4]	16.65	.79	64.38	.85	42.34	.84
Cash rent basis [5]	6.19	.29	15.81	.21	11.37	.23
Composite basis:						
At current land value [6]	18.88	.90	47.82	.63	34.45	.68
At average acquisition value [7]	14.26	.67	37.48	.49	26.76	.53
Value of grazing [3]	.04	0	.08	0	.06	0

See footnotes at end of table.

APPENDIX TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-2		GP-3		GP-4	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.35	$0.12	$5.41	$0.15	$5.55	$0.14
Power and equipment	13.96	.33	16.97	.48	15.40	.38
Fuel and lubricants	4.36	.10	4.90	.14	4.63	.11
Repairs	2.73	.06	3.30	.09	2.96	.07
Reserve for replacement	4.26	.10	5.28	.15	4.70	.12
Interest and rental	2.61	.06	3.47	.09	3.12	.08
Materials	17.72	.41	26.00	.74	14.58	.36
Seed	1.74	.04	1.50	.04	1.47	.04
Fertilizer and lime	11.73	.27	18.38	.52	10.05	.25
Herbicides	3.62	.08	4.84	.14	2.03	.05
Insecticides and fungicides	.58	.01	.60	.02	1.03	.03
Other materials	.05	0	.68	.02	0	0
Custom services	7.48	.17	2.20	.06	2.15	.05
Irrigation	1.03	.02	----------	----------	.04	0
Fuel and lubricants	.08	0	----------	----------	.01	0
Electricity	.21	0	----------	----------	0	0
Purchased water	0	0	----------	----------	0	0
Other [1]	.74	.02	----------	----------	.03	0
Interest on operating capital	1.78	.04	1.79	.05	1.23	.03
Total direct cost	47.32	1.10	52.37	1.50	38.95	.96
Overhead	7.50	.17	6.00	.17	6.37	.16
Management	8.70	.20	6.81	.19	7.25	.18
Total excluding land	63.51	1.48	65.18	1.86	52.57	1.30
Alternative land allocation:						
Ownership basis:						
At current land value [2]	30.65	.71	28.39	.81	36.85	.91
At average acquisition value [3]	12.96	.30	12.01	.34	15.78	.39
Net share rent basis [4]	37.36	.87	34.48	.99	35.87	.89
Cash rent basis [5]	12.40	.29	21.21	.61	20.69	.51
Composite basis:						
At current land value [6]	33.84	.79	29.50	.84	35.27	.87
At average acquisition value [7]	24.51	.57	23.50	.67	25.89	.64
Value of grazing [8]	0	0	0	0	.32	.01

See footnotes at end of table.

APPENDIX TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-6		GP-10		W-7 [9]	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$4.53	$0.14	$5.08	$0.13	$22.19	$0.28
Power and equipment	16.49	.52	15.45	.40	33.09	.42
Fuel and lubricants	4.57	.14	4.30	.11	10.88	.14
Repairs	2.95	.09	2.21	.06	7.61	.10
Reserve for replacement	5.65	.18	5.44	.14	8.92	.11
Interest and rental	3.33	.11	3.51	.09	5.68	.07
Materials	19.18	.60	14.14	.37	37.83	.48
Seed	2.04	.06	1.95	.05	4.97	.06
Fertilizer and lime	11.35	.35	7.70	.20	22.71	.29
Herbicides	3.82	.12	2.79	.07	4.23	.05
Insecticides and fungicides	1.97	.06	1.70	.04	5.89	.07
Other materials	0	0	0	0	.02	0
Custom services	1.63	.05	1.97	.05	8.71	.11
Irrigation	.90	.03	.57	.01	13.53	.17
Fuel and lubricants	.44	.01	.11	0	.82	.01
Electricity	.07	0	.08	0	5.07	.06
Purchased water	0	0	0	0	3.47	.04
Other [1]	.40	.01	.39	.01	4.17	.05
Interest on operating capital	1.36	.04	1.11	.03	4.87	.06
Total direct post	44.09	1.39	38.34	.99	120.22	1.52
Overhead	4.32	.14	4.96	.13	10.04	.13
Management	5.87	.18	6.79	.18	13.63	.17
Total excluding land	54.28	1.71	50.09	1.30	143.89	1.82
Alternative land allocation:						
Ownership basis:						
At current land value [2]	55.19	1.73	34.48	.89	77.89	.98
At average acquisition value [3]	22.66	.71	14.47	.37	45.16	.57
Net share rent basis [4]	29.84	.94	31.77	.82	67.77	.86
Cash rent basis [5]	19.86	.62	12.50	.32	56.67	.72
Composite basis:						
At current land value [6]	38.68	1.22	34.77	.90	72.51	.92
At average acquisition value [7]	28.87	.91	25.77	.67	59.23	.75
Value of grazing [8]	.79	.02	.08	0	0	0

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.

[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal Land mortgage loans.

[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.

[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.

[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.

[7] The detailsi n footnote (6) above apply with the exception that for owned land, the average value of cropland at time of acquisition is used.

[8] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and by-product in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.

[9] Subregion W-7 represents irrigated grain sorghum only.

APPENDIX TABLE D-3.—GRAIN SORGHUM: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, SURVEY YIELD AND TREND YIELD, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974—Continued

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel trend yield [10]
Labor	$7.66	$0.17	$0.13
Power and equipment	18.00	.41	.31
Fuel and lubricants	5.72	.13	.10
Repairs	3.90	.09	.07
Reserve for replacement	5.14	.12	.09
Interest and rental	3.24	.08	.06
Materials	16.73	.38	.28
Seed	1.96	.04	.03
Fertilizer and lime	10.97	.25	.19
Herbicides	2.18	.05	.04
Insecticides and fungicides	1.39	.03	.02
Other materials	.23	.01	0
Custom services	5.04	.11	.09
Irrigation	9.52	.22	.16
Interest on operating capital	1.99	.05	.03
Total direct costs	58.94	1.34	1.02
Overhead	5.81	.13	.10
Management	8.14	.19	.14
Total excluding land	72.89	1.66	1.26
Alternative land allocations:			
Ownership basis:			
At current land value [2]	34.68	.79	.50
At average acquisition value [3]	14.02	.32	.24
Share rent basis [4]	37.44	.85	.65
Cash rent basis [5]	18.18	.41	.31
Composite basis:			
At current land value [6]	33.90	.77	.58
At average acquisition value [7]	26.32	.60	.45
Value of grazing [8]	.35	.01	.01

See next page for footnotes.

TABLE D-4.—GRAIN SORGHUM: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION SC-3					
Less than—					
$0.75	24.9	20.7	0.3	0.3	0.3
$1.00	44.3	35.1	20.7	.3	.9
$1.25	77.0	64.4	38.8	10.9	11.0
$1.50	81.2	79.4	71.8	11.6	20.6
$1.75	88.2	83.3	79.8	29.7	37.6
$2.00	95.7	87.7	82.6	52.9	57.6
$2.25	96.2	94.7	88.6	69.9	77.7
$2.50	96.2	95.5	94.8	81.3	82.1
$2.75	96.5	95.8	95.7	87.1	88.5
$3.00	96.5	96.2	96.2	90.9	93.7
$3.25	99.4	99.1	96.2	94.3	95.1
$3.50	99.5	99.1	99.1	94.7	95.6
$3.75	100.0	99.1	99.1	95.2	95.9
$4.00	100.0	99.7	99.1	98.9	99.2
$4.50	100.0	100.0	100.0	99.1	99.5
$5.00	100.0	100.0	100.0	99.7	99.8
SUBREGION SC-4					
Less than—					
$0.75	22.9	19.4	7.8	0	0
$1.00	68.3	54.0	21.8	0	0
$1.25	87.9	83.5	63.7	0	3.0
$1.50	93.0	89.2	85.8	14.4	22.3
$1.75	95.0	92.9	90.7	39.9	43.2
$2.00	97.0	94.9	94.7	74.2	76.7
$2.25	97.5	95.6	95.8	82.9	83.3
$2.50	97.5	97.0	95.8	87.6	87.6
$2.75	97.8	97.5	97.6	93.7	95.2
$3.00	98.1	97.8	97.6	95.6	95.6
$3.25	99.1	98.8	97.9	96.1	96.1
$3.50	99.1	99.1	98.9	97.6	97.6
$3.75	99.1	99.1	99.2	97.9	97.9
$4.00	99.1	99.1	99.2	97.9	97.9
$4.50	99.1	99.1	99.2	97.9	99.1
$5.00	99.1	99.1	99.2	99.0	99.1
SUBREGION SC-5					
Less than—					
$0.75	22.1	12.0	8.4	0	0
$1.00	61.0	48.4	25.7	0	6.4
$1.25	81.6	72.3	59.1	7.1	21.8
$1.50	84.2	82.6	77.6	16.0	28.1
$1.75	96.5	89.9	85.0	40.2	49.0
$2.00	96.7	94.1	89.0	57.0	65.1
$2.25	98.3	96.7	93.4	80.6	82.9
$2.50	98.5	97.7	93.8	86.3	91.9
$2.75	99.3	98.6	95.2	89.5	92.6
$3.00	99.6	99.1	98.7	92.2	93.3
$3.25	99.6	99.5	99.2	92.6	94.2
$3.50	99.7	99.5	99.4	94.5	95.7
$3.75	99.7	99.8	99.4	95.7	96.8
$4.00	99.7	99.8	99.7	96.1	96.8
$4.50	99.7	99.8	99.7	97.0	97.1
$5.00	99.7	99.8	99.7	99.1	99.2
SUBREGION SC-6					
Less than—					
$0.75	1.2	1.2	0.	0	0
$1.00	16.4	16.4	1.2	0	0
$1.25	36.5	24.2	16.4	0	1.2
$1.50	65.3	56.3	34.1	0	1.2
$1.75	68.5	65.2	65.0	1.2	24.2
$2.00	75.2	68.4	65.1	24.2	33.0
$2.25	82.0	72.6	68.3	33.0	36.5
$2.50	84.4	82.6	72.5	48.0	68.2
$2.75	86.0	85.8	82.5	68.0	68.2
$3.00	91.0	85.8	85.7	68.1	71.3
$3.25	91.0	90.8	90.3	72.6	75.9
$3.50	91.8	90.8	90.7	80.1	83.4
$3.75	92.4	90.8	90.7	83.5	88.8
$4.00	93.8	92.3	91.3	85.1	90.4
$4.50	94.3	94.2	92.6	85.5	90.8
$5.00	94.9	94.4	94.2	90.7	92.3

TABLE D-4.—GRAIN SORGHUM: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION SC-7					
Less than—					
$0.75	0	0	0	0	0
$1.00	5.9	2.2	0	0	0
$1.25	14.4	5.9	5.8	0	0
$1.50	33.1	26.3	14.0	0	0
$1.75	50.8	46.8	26.6	10.2	10.2
$2.00	69.6	64.1	51.0	10.2	15.4
$2.25	77.3	69.7	67.5	17.0	36.5
$2.50	80.8	77.7	73.2	43.0	49.5
$2.75	84.9	82.2	79.9	58.9	62.6
$3.00	87.7	84.4	82.2	67.5	70.6
$3.25	91.4	88.2	85.4	70.5	71.4
$3.50	92.2	91.8	87.4	77.3	80.4
$3.75	94.5	93.6	91.9	82.2	83.9
$4.00	95.7	95.1	93.5	85.3	89.1
$4.50	96.3	95.4	95.0	89.5	92.4
$5.00	96.3	96.4	95.6	93.3	94.0
SUBREGION GP-1					
Less than—					
$0.75	9.1	3.8	0	0	0
$1.00	39.0	33.4	14.4	0	0
$1.25	63.9	55.7	37.5	3.5	7.4
$1.50	73.9	65.9	56.2	9.3	13.4
$1.75	81.1	73.8	66.7	24.0	24.6
$2.00	93.0	87.9	81.0	42.9	49.9
$2.25	97.4	96.8	88.8	60.9	71.3
$2.50	97.5	97.4	96.8	66.9	82.7
$2.75	97.5	97.4	97.4	79.0	85.4
$3.00	99.1	97.7	97.7	96.1	96.9
$3.25	99.1	99.2	98.8	96.3	96.9
$3.50	99.5	99.4	99.1	96.3	96.9
$3.75	99.5	99.6	99.3	97.3	98.9
$4.00	99.5	99.6	99.5	97.8	99.1
$4.50	99.5	99.6	99.5	99.5	99.3
$5.00	99.7	99.6	99.5	99.5	99.5
SUBREGION GP-2					
Less than—					
$0.75	35.5	18.2	4.6	0	0
$1.00	55.4	50.0	22.8	0	0
$1.25	65.0	58.1	52.0	0	10.6
$1.50	71.4	68.7	60.8	7.0	17.3
$1.75	77.2	71.5	69.3	26.0	42.8
$2.00	97.9	78.7	75.7	49.1	55.3
$2.25	99.5	99.0	77.1	64.1	66.8
$2.50	100.0	99.6	98.0	66.8	66.8
$2.75	100.0	100.0	98.3	75.6	95.9
$3.00	100.0	100.0	98.3	76.1	96.5
$3.25	100.0	100.0	100.0	95.8	98.0
$3.50	100.0	100.0	100.0	96.9	98.3
$3.75	100.0	100.0	100.0	98.0	98.3
$4.00	100.0	100.0	100.0	98.4	98.3
$4.50	100.0	100.0	100.0	98.4	98.3
$5.00	100.0	100.0	100.0	98.4	98.3
SUBREGION GP-3					
Less than—					
$0.75	5.2	2.4	0	0	0
$1.00	27.5	18.6	4.0	0	0
$1.25	41.3	36.2	21.9	1.3	1.7
$1.50	63.5	51.5	39.6	2.9	5.5
$1.75	69.3	63.7	57.9	10.0	21.0
$2.00	81.3	76.3	66.9	24.3	34.1
$2.25	90.0	88.2	80.0	32.8	41.5
$2.50	91.4	90.5	88.1	42.0	52.3
$2.75	92.4	91.7	90.4	64.6	67.1
$3.00	93.4	92.5	91.6	68.6	75.7
$3.25	97.3	92.7	92.4	83.7	86.1
$3.50	97.3	93.7	92.6	89.3	91.6
$3.75	97.3	96.4	95.4	90.1	92.6
$4.00	98.0	97.4	96.3	92.1	92.8
$4.50	99.6	98.0	97.9	93.3	95.7
$5.00	99.6	99.6	98.3	93.9	97.2

TABLE D-4.—GRAIN SORGHUM: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION GP-4					
Less than—					
$0.75	55.6	33.8	12.0	0	0
$1.00	63.2	56.3	47.7	0	0
$1.25	74.8	64.8	57.9	0	11.6
$1.50	89.5	84.1	71.7	12.6	31.1
$1.75	94.8	89.9	85.1	45.3	58.8
$2.00	95.1	92.8	90.0	60.4	65.4
$2.25	95.8	95.2	95.0	64.0	79.9
$2.50	96.4	95.8	95.3	80.0	88.4
$2.75	97.9	96.4	95.9	84.8	89.9
$3.00	97.9	97.9	97.7	90.2	94.9
$3.25	97.9	97.9	98.0	93.2	94.9
$3.50	98.5	97.9	98.0	94.2	95.0
$3.75	99.2	97.9	98.0	94.2	97.1
$4.00	99.2	98.5	98.0	96.0	97.4
$4.50	99.4	99.4	99.4	96.9	97.4
$5.00	99.4	99.4	99.5	97.2	98.0
SUBREGION GP-6					
Less than—					
$0.75	22.3	5.0	0	0	0
$1.00	43.9	28.9	15.7	0	0
$1.25	65.7	51.9	36.8	1.5	4.5
$1.50	81.4	69.5	55.1	6.5	7.0
$1.75	85.7	80.8	78.7	6.5	9.1
$2.00	86.9	85.1	82.3	15.2	20.8
$2.25	87.8	87.0	85.7	26.9	47.8
$2.50	91.7	88.3	87.6	52.3	69.3
$2.75	93.1	93.0	91.6	72.8	74.9
$3.00	93.4	93.0	93.0	75.5	78.6
$3.25	95.1	93.0	93.0	82.7	84.4
$3.50	96.9	95.3	93.0	83.5	87.1
$3.75	97.2	97.1	95.6	85.3	90.4
$4.00	97.7	97.6	97.1	85.3	91.8
$4.50	99.2	97.6	97.6	87.4	95.4
$5.00	99.2	97.6	97.6	90.7	95.5
SUBREGION GP-10					
Less than—					
$0.75	33.6	31.0	3.5	0	0
$1.00	59.0	56.6	31.0	0	0
$1.25	79.9	73.6	60.3	0	3.5
$1.50	87.5	79.4	73.7	0	10.6
$1.75	89.7	85.3	83.1	36.4	42.5
$2.00	98.5	95.6	85.4	60.9	62.7
$2.25	99.3	98.5	95.7	67.0	77.2
$2.50	99.3	99.3	98.6	68.6	79.9
$2.75	99.7	99.3	99.4	79.4	88.1
$3.00	99.7	99.7	99.8	87.7	96.4
$3.25	99.7	99.7	99.8	89.1	98.6
$3.50	100.0	100.0	99.8	92.2	99.0
$3.75	100.0	100.0	100.0	93.0	99.8
$4.00	100.0	100.0	100.0	99.5	99.8
$4.50	100.0	100.0	100.0	99.5	100.0
$5.00	100.0	100.0	100.0	99.5	100.0

TABLE D-4.—GRAIN SORGHUM: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
SUBREGION W-7					
Less than—					
$0.75	8.2	5.4	0	0	0
$1.00	11.9	8.1	7.0	0	0
$1.25	43.7	26.4	8.1	0	0
$1.50	56.6	54.2	35.0	0	5.4
$1.75	67.9	57.8	55.6	2.7	8.1
$2.00	68.7	67.7	57.9	8.1	28.7
$2.25	91.1	69.5	67.8	16.6	36.4
$2.50	100.0	98.7	98.8	44.5	44.5
$2.75	100.0	99.0	99.1	49.8	64.1
$3.00	100.0	100.0	99.1	57.8	65.8
$3.25	100.0	100.0	100.0	74.6	78.3
$3.50	100.0	100.0	100.0	95.2	98.9
$3.75	100.0	100.0	100.0	98.7	99.2
$4.00	100.0	100.0	100.0	100.0	100.0
$4.50	100.0	100.0	100.0	100.0	100.0
$5.00	100.0	100.0	100.0	100.0	100.0
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	17.4	10.4	2.5	0	0
$1.00	40.9	33.2	16.8	0	.6
$1.25	60.7	51.8	37.8	2.7	7.1
$1.50	72.3	65.7	55.7	8.1	14.2
$1.75	80.3	74.7	67.7	24.1	29.8
$2.00	89.5	84.0	77.8	41.0	47.2
$2.25	93.2	90.8	85.3	54.2	64.4
$2.50	94.4	93.1	91.2	65.7	75.1
$2.75	95.3	94.5	93.5	77.4	82.4
$3.00	96.4	95.1	94.6	85.3	88.9
$3.25	97.6	96.5	95.7	89.1	90.8
$3.50	98.1	97.3	96.4	91.5	93.2
$3.75	98.5	98.0	97.4	93.0	95.0
$4.00	98.8	98.4	97.9	94.4	96.2
$4.50	99.1	98.6	98.5	95.9	97.3
$5.00	99.2	98.9	98.7	97.1	97.9

Appendix E

TABLE E-1.—BARLEY: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974

Subregion	Planted acres (thousands)		Harvested acres (thousands)		Yield per harvested acre (bushels)	
	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated
W-1	54	371	54	371	25.0	81.7
W-5	431	20	431	20	45.3	47.8
W-6	214	264	198	260	22.7	72.0
GP-7	1,772	----------	1,692	----------	24.4	----------
GP-8	875	6	848	6	29.9	40.0
GP-9	1,512	91	1,416	91	24.9	37.8
NC-1	1,207	----------	1,192	----------	40.7	----------
Weighted survey yield					30.5	72.2
Weighted survey yield (dryland and irrigated land combined)					35.7	
U.S. trend yield (dryland and irrigated land combined)					43.1	

TABLE E-2.—BARLEY: FERTILIZER USED, SPECIFIED SUBREGIONS, 1974

Subregion	Percent of acres fertilized		Pounds per acre planted					
			Nitrogen		Phosphorus		Potassium	
	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated
W-1	0	85.2	0	114.6	0	41.3	0	0.2
W-5	83.4	100.0	34.6	17.2	1.5	0	.9	0
W-6	81.5	77.7	50.6	63.2	0	20.7	0	0
GP-7	78.7	----------	25.3	----------	20.6	----------	1.7	----------
GP-8	34.0	----------	2.4	----------	7.9	----------	.1	----------
GP-9	61.5	100.0	12.5	27.0	19.7	14.0	0	0
NC-1	98.7	----------	51.7	----------	31.9	----------	9.5	----------
Average	71.4	85.1	25.0	81.0	18.5	27.6	2.6	.1

TABLE E-3.—BARLEY: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Cost item	W-1					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$4.19	$0.17	$8.90	$0.11	$8.30	$0.11
Power and equipment	4.85	.19	13.66	.17	12.53	.17
Fuel and lubricants	3.71	.15	3.93	.05	3.90	.06
Repairs	.25	.01	2.33	.03	2.06	.03
Reserve for replacement	.62	.02	4.35	.05	3.87	.05
Interest and rental	.26	.01	3.06	.04	2.70	.03
Materials	4.42	.18	30.23	.37	26.92	.36
Seed	4.17	.17	8.49	.10	7.94	.11
Fertilizer and lime			15.65	.19	13.65	.18
Herbicides	.26	.01	1.13	.01	1.02	.01
Insecticides and fungicides			.84	.01	.73	.01
Other materials			4.11	.05	3.59	.05
Custom services	.78	.03	12.83	.16	11.29	.15
Irrigation			11.81	.14	10.30	.14
Fuel and lubricants			.29	----------	.25	----------
Electricity			3.08	.04	2.69	.04
Purchased water			5.02	.06	4.38	.06
Other [1]			3.43	.04	2.99	.04
Interest on operating capital	.81	.03	3.77	.05	3.39	.05
Total direct cost	15.05	.60	81.20	.99	72.73	.98
Overhead	3.30	.13	10.61	.13	9.68	.13
Management	5.01	.20	9.62	.12	9.03	.12
Total excluding land	23.36	.93	101.43	1.24	91.44	1.23
Alternative land allocation:						
Ownership basis:						
At current land value [2]	57.54	2.30	97.35	1.19	92.26	1.24
At average acquisition value [3]	33.76	1.35	56.54	.69	53.62	.72
Net share rent basis [4]	17.88	.72	49.19	.60	45.19	.61
Cash rent basis [5]	20.00	.80	32.09	.39	30.54	.41
Composite basis:						
At current land value [6]	17.88	.72	73.51	.90	66.39	.89
At average acquisition value [7]	17.88	.72	49.20	.60	45.19	.61

See footnotes at end of table.

TABLE E-3.—BARLEY: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	W-6					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$4.87	$0.21	$11.17	$0.16	$8.48	$0.17
Power and equipment	17.04	.75	22.53	.31	20.19	.40
Fuel and lubricants	4.09	.18	4.94	.07	4.58	.09
Repairs	3.76	.17	3.06	.04	3.36	.07
Reserve for replacement	5.46	.24	8.79	.12	7.37	.14
Interest and rental	3.73	.17	5.74	.08	4.88	.10
Materials	14.01	.62	27.54	.38	21.77	.43
Seed	4.71	.21	9.61	.13	7.52	.15
Fertilizer and lime	7.41	.33	16.53	.23	12.64	.25
Herbicides	1.74	.08	1.35	.02	1.52	.03
Insecticides and fungicides	.11	----------	.02	----------	.06	0
Other materials	.04	----------	.03	----------	.03	----------
Custom services	2.04	.09	5.76	.08	4.17	.09
Irrigation			45.09	.63	25.87	.51
Fuel and lubricants			.55	----------	.31	----------
Electricity			8.95	.12	5.13	.10
Purchased water			4.28	.06	2.46	.05
Other [1]			31.31	.43	17.97	.35
Interest on operating capital	1.34	.06	3.44	.05	2.54	.05
Total direct cost	39.30	1.73	115.53	1.61	83.02	1.65
Overhead	3.39	.15	10.20	.14	7.30	.14
Management	3.61	.16	13.89	.19	9.51	.19
Total excluding land	46.30	2.04	139.62	1.94	99.83	1.98
Alternative land allocation:						
Ownership basis:						
At current land value [2]	31.95	1.41	78.77	1.09	58.82	1.15
At average acquisition value [3]	12.72	.56	31.37	.44	23.42	.46
Net share rent basis [4]	16.41	.72	72.29	1.00	48.47	.95
Cash rent basis [5]	7.56	.33	30.31	.42	20.61	.40
Composite basis:						
At current land value [6]	27.49	1.21	74.58	1.04	54.51	1.07
At average acquisition value [7]	12.88	.57	36.93	.51	26.68	.52

See footnotes at end of table.

TABLE E-3.—BARLEY: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	W-5		GP-7	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.03	$0.11	$3.34	$0.14
Power and equipment	14.11	.31	15.63	.64
Fuel and lubricants	3.97	.09	4.95	.21
Repairs	2.55	.06	3.18	.13
Reserve for replacement	4.08	.09	4.62	.19
Interest and rental	3.51	.07	2.87	.12
Materials	13.54	.30	16.47	.67
Seed	6.01	.13	5.59	.23
Fertilizer and lime	5.64	.12	9.67	.40
Herbicides	0	0	.37	.02
Insecticides and fungicides	1.61	.04	.83	.03
Other materials	.28	.01	.01	0
Custom services	1.78	.04	1.24	.05
Irrigation	.50	.01	----------	----------
Fuel and lubricants	0	0	----------	----------
Electricity	.30	.01	----------	----------
Purchased water	0	0	----------	----------
Other [1]	.19	0	----------	----------
Interest on operating capital	1.29	.03	1.27	.05
Total direct cost	36.26	.80	37.96	1.55
Overhead	4.90	.11	4.23	.17
Management	8.87	.20	5.01	.21
Total excluding land	50.03	1.11	47.20	1.93
Alternative land allocation:				
Ownership basis:				
At current land value [2]	37.18	.82	22.92	.94
At average acquisition value [3]	17.32	.38	8.84	.36
Net share rent basis [4]	41.34	.91	23.64	.97
Cash rent basis [5]	21.40	.47	12.96	.53
Composite basis:				
At current land value [6]	38.70	.85	20.74	.85
At average acquisition value [7]	29.67	.65	13.62	.56

See footnotes at end of table.

TABLE E-3.—BARLEY: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-8		GP-9		NC-1	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.38	$0.11	$4.24	$0.17	$5.01	$0.12
Power and equipment	13.13	.44	16.00	.62	17.83	.44
Fuel and lubricants	4.16	.14	4.89	.19	5.32	.13
Repairs	2.61	.09	2.91	.11	3.52	.09
Reserve for replacement	4.13	.14	5.05	.20	5.55	.14
Interest and rental	2.24	.07	3.14	.12	3.43	.08
Materials	6.88	.23	10.53	.41	22.37	.55
Seed	3.73	.12	3.53	.14	6.59	.16
Fertilizer and lime	1.66	.06	6.00	.23	14.22	.35
Herbicides	1.03	.03	.79	.03	1.21	.03
Insecticides and fungicides	.46	.02	.05	0	.35	.01
Other materials	0	0	.16	.01	0	0
Custom services	1.92	.06	2.12	.08	1.02	.03
Irrigation	.88	.03	.79	.03	----	----
Fuel and lubricants	.19	.01	.22	.01	----	----
Electricity	0	0	0	0	----	----
Purchased water	0	0	.19	.01	----	----
Other [1]	.68	.02	.38	.01	----	----
Interest on operating capital	.90	.03	1.70	.07	1.70	.04
Total direct cost	27.09	.90	35.38	1.38	47.92	1.18
Overhead	5.45	.18	4.39	.17	5.78	.14
Management	5.95	.20	4.98	.19	8.91	.22
Total excluding land	38.49	1.28	44.75	1.74	62.61	1.54
Alternative land allocation:						
Ownership basis:						
At current land value [2]	16.42	.55	19.25	.75	34.17	.84
At average acquisition value [3]	6.13	.20	8.11	.32	13.64	.34
Net share rent basis [4]	29.63	.99	21.38	.83	41.64	1.02
Cash rent basis [5]	18.61	.62	24.48	.95	21.44	.53
Composite basis:						
At current land value [6]	18.59	.62	18.15	.71	31.09	.76
At average acquisition value [7]	11.02	.37	11.02	.43	21.70	.53

See footnotes at end of table.

TABLE E-3.—BARLEY: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, SURVEY YIELD AND TREND YIELD, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974—Continued

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel at trend yield [8]
Labor	$4.85	$0.14	$0.11
Power and equipment	15.92	.45	.37
Fuel and lubricants	4.74	.14	.11
Repairs	3.04	.08	.07
Reserve for replacement	4.98	.14	.12
Interest and rental	3.17	.08	.07
Materials	16.00	.45	.37
Seed	5.52	.15	.13
Fertilizer and lime	8.86	.25	.21
Herbicides	1.02	.03	.02
Insecticides and fungicides	.31	.01	.01
Other materials	.29	.01	.01
Custom services	2.56	.07	.06
Irrigation	3.42	.10	.08
Interest on operating capital	1.67	.05	.04
Total direct costs	44.41	1.24	1.03
Overhead	5.59	.16	.13
Management	6.76	.19	.16
Total excluding land	56.76	1.59	1.32
Alternative land allocations:			
Ownership basis:			
At current land value [2]	32.50	.91	.76
At average acquisition value [3]	14.41	.40	.34
Share rent basis [4]	32.21	.90	.75
Cash rent basis [5]	20.71	.58	.48
Composite basis:			
At current land value [6]	29.07	.81	.68
At average acquisition value [7]	18.84	.53	.44

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.

[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land mortgage loans.

[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.

[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.

[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.

[7] The details in footnote (6) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.

[8] Costs per bushel based on a trend yield of 43.0 bushels per acre.

TABLE E-4.—BARLEY DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land value
SUBREGION W-1					
Less than—					
$0.75	31.0	8.6	4.3	0	0
$1.00	75.9	60.3	42.6	0	4.3
$1.25	80.1	80.1	75.1	10.4	10.5
$1.50	86.1	80.1	80.0	10.4	25.8
$1.75	91.7	86.7	86.0	48.0	59.2
$2.00	95.0	89.3	86.6	49.4	74.3
$2.25	99.7	98.2	90.6	67.8	82.2
$2.50	99.7	99.7	99.3	79.9	86.4
$2.75	100.0	100.0	100.0	85.7	89.4
$3.00	100.0	100.0	100.0	89.9	91.9
$3.25	100.0	100.0	100.0	90.1	97.5
$3.50	100.0	100.0	100.0	92.1	98.2
$3.75	100.0	100.0	100.0	96.1	98.5
$4.00	100.0	100.0	100.0	97.5	98.5
$4.50	100.0	100.0	100.0	98.5	99.7
$5.00	100.0	100.0	100.0	98.5	100.0
SUBREGION W-5					
Less than—					
$0.75	52.2	40.7	15.4	11.8	12.0
$1.00	76.4	66.9	46.5	11.8	14.2
$1.25	88.3	83.3	70.8	12.0	15.1
$1.50	97.3	95.8	83.3	18.5	26.7
$1.75	97.7	97.3	96.0	31.5	41.8
$2.00	98.0	97.7	97.3	51.4	70.4
$2.25	98.0	98.0	97.7	73.0	92.3
$2.50	99.7	99.5	98.0	84.4	92.9
$2.75	99.7	99.6	98.0	93.7	96.0
$3.00	99.9	99.6	99.7	96.7	97.7
$3.25	99.9	99.6	99.7	97.1	97.7
$3.50	99.9	99.8	99.7	97.6	97.7
$3.75	99.9	99.8	99.9	97.6	98.1
$4.00	99.9	99.8	99.9	97.6	98.1
$4.50	99.9	99.8	99.9	99.3	99.8
$5.00	99.9	99.8	99.9	99.6	99.8
SUBREGION W-6					
Less than—					
$0.75	5.1	2.0	0.3	0	0
$1.00	20.8	10.4	3.6	0	.3
$1.25	44.8	37.0	20.6	.3	.5
$1.50	65.2	48.4	42.2	1.7	3.2
$1.75	76.0	75.7	63.1	9.9	28.7
$2.00	79.4	79.4	71.8	20.0	39.2
$2.25	83.5	79.4	79.4	35.4	57.4
$2.50	87.7	83.5	79.4	41.7	68.1
$2.75	90.2	89.8	83.5	49.5	78.0
$3.00	91.1	89.8	89.7	66.0	83.5
$3.25	91.1	91.1	90.6	75.9	86.6
$3.50	91.1	91.1	91.0	84.5	87.3
$3.75	91.6	91.1	91.0	84.9	89.8
$4.00	92.0	91.6	91.0	87.4	91.1
$4.50	94.7	94.6	94.5	91.3	91.1
$5.00	97.5	97.4	97.1	92.0	94.6

TABLE E-4.—BARLEY DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using—	
				Current land values	Acquisition land values
SUBREGION GP-7					
Less than—					
$0.75	5.2	0.3	0	0	0
$1.00	25.4	7.1	.3	0	.3
$1.25	51.8	38.1	12.3	.3	4.3
$1.50	71.4	56.7	39.0	5.3	10.5
$1.75	78.9	69.6	66.1	9.2	17.4
$2.00	82.2	78.6	71.1	16.2	27.2
$2.25	87.3	82.2	81.9	37.3	59.2
$2.50	93.5	86.0	83.1	58.8	71.0
$2.75	94.7	92.8	84.5	69.0	74.5
$3.00	95.2	95.0	92.9	72.3	80.0
$3.25	95.2	95.2	95.1	77.1	87.2
$3.50	96.0	95.2	95.3	80.6	87.4
$3.75	97.1	96.0	96.1	83.3	90.4
$4.00	97.5	97.1	96.9	88.7	94.8
$4.50	97.7	97.5	97.6	92.3	97.3
$5.00	97.7	97.8	97.8	96.4	97.4
SUBREGION GP-8					
Less than—					
$0.75	47.8	36.9	4.9	0	4.9
$1.00	72.1	56.3	41.8	4.9	15.3
$1.25	84.3	73.7	61.6	29.9	40.8
$1.50	94.5	87.0	76.2	36.7	47.6
$1.75	95.8	91.6	90.3	57.6	67.6
$2.00	96.3	96.0	93.0	63.8	78.0
$2 25	96.3	96.0	96.0	77.2	84.8
$2.50	96.4	96.0	96.0	87.9	92.2
$2.75	97.6	96.1	96.0	91.2	94.8
$3.00	97.6	97.4	96.1	93.0	94.8
$3.35	98.3	97.4	96.2	94.2	96.0
$3.50	98.3	98.1	96.2	95.6	96.2
$3.75	98.3	98.1	96.9	96.1	96.2
$4.00	98.3	98.1	96.9	96.1	96.9
$4.50	98.8	98.7	98.3	96.9	96.9
$5.00	98.8	98.8	98.7	97.1	98.7
SUBREGION GP-9					
Less than—					
$0.75	27.6	17.0	6.3	0	0
$1.00	37.1	33.9	21.9	0	2.2
$1.25	47.5	40.7	38.7	5.1	20.6
$1.50	76.2	58.8	41.5	16.7	34.1
$1.75	88.6	79.0	66.1	34.3	38.2
$2.00	91.8	87.8	78.7	38.9	49.9
$2.25	91.8	91.7	88.6	49.5	75.6
$2.50	92.3	91.7	91.7	73.8	86.2
$2.75	93.2	92.2	91.7	81.4	88.2
$3.00	93.2	93.1	92.2	88.4	91.1
$3.25	97.2	93.1	93.1	88.5	91.1
$3.50	97.3	97.1	93.1	91.7	91.6
$3.75	97.3	97.2	97.1	92.2	93.1
$4.00	98.5	97.2	97.2	92.2	93.1
$4.50	98.5	97.2	97.2	93.1	93.1
$5.00	99.1	99.2	98.0	97.1	97.2

TABLE E-4.—BARLEY DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using—	
				Current land values	Acquisition land values
SUBREGION NC-1					
Less than—					
$0.75	12.7	1.0	0	0	0
$1.00	43.1	27.7	6.8	0	0
$1.25	61.6	50.8	29.6	.8	1.0
$1.50	83.7	71.1	54.5	10.6	15.4
$1.75	92.4	83.0	71.7	21.9	30.6
$2.00	94.7	93.3	88.5	39.2	54.1
$2.25	97.8	97.4	94.2	48.3	64.1
$2.50	99.3	97.7	97.3	65.5	79.9
$2.75	99.3	99.5	98.8	77.4	91.2
$3.00	99.5	99.7	99.3	90.1	96.7
$3.25	99.5	99.7	99.5	92.4	97.4
$3.50	99.5	99.7	99.5	93.0	98.8
$3.75	99.5	99.7	99.5	97.4	99.5
$4.00	99.5	99.7	99.5	97.4	99.5
$4.50	100.0	100.0	99.9	99.5	99.5
$5.00	100.0	100.0	100.0	99.5	99.5
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	22.5	11.9	3.4	1.0	1.5
$1.00	45.9	33.6	19.6	1.5	3.8
$1.25	62.2	53.8	39.5	6.4	11.2
$1.50	80.5	69.3	55.7	12.6	21.1
$1.75	87.8	81.6	74.6	27.9	36.9
$2.00	90.3	87.7	82.2	36.9	51.8
$2.25	93.5	91.2	88.8	52.9	71.3
$2.50	95.5	93.2	92.0	68.4	81.1
$2.75	96.4	95.6	93.2	77.7	86.8
$3.00	96.9	96.3	95.7	84.7	90.6
$3.25	97.6	96.7	96.6	87.4	93.2
$3.50	97.9	97.4	96.7	90.2	93.7
$3.75	98.1	97.7	97.7	92.4	95.2
$4.00	98.4	97.9	97.9	93.7	96.3
$4.50	98.9	98.4	98.6	95.8	97.1
$5.00	99.3	99.0	99.0	97.4	98.4

Appendix F

TABLE F-1(a).—WINTER WHEAT: ACREAGE AND YIELDS, SPECIFIED SUBREGIONS, 1974

Subregion	Planted acres (1,000 acres)		Harvested acres (1,000 acres)		Yield per harvested acre (bushels)	
	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated
SE2, SE3, and SE9	328	----------	305	----------	25.7	----------
SE7, SC1, and SC2	497	----------	484	----------	27.6	----------
SC3	247	----------	239	----------	17.2	----------
SC5	101	18	77	18	19.8	42.7
SC6	2,059	37	1,654	33	18.0	31.7
SC7	410	357	129	264	9.8	26.7
W1	29	79	29	79	13.1	79.8
W2	3	64	2	64	15.7	70.5
W3	----------	93	----------	93	----------	71.7
W5	2,682	132	2,681	132	40.6	81.4
W6	266	74	258	71	19.1	85.4
W7	64	59	61	59	47.3	67.8
GP1	5,027	880	3,874	824	23.3	30.7
GP2	3,135	27	3,024	27	24.3	24.1
GP3	794	----------	779	----------	28.8	----------
GP4	3,689	----------	3,604	----------	27.5	----------
GP5	3,296	39	3,214	39	29.8	32.8
GP6	605	----------	605	----------	39.9	----------
GP7	157	----------	156	----------	25.6	----------
GP8	271	1	263	1	29.6	10.0
GP9	1,966	15	1,910	15	29.3	90.3
GP10	364	----------	359	----------	35.6	----------
NC4	179	----------	179	----------	31.7	----------
NC9	882	----------	882	----------	43.2	----------
NC10	217	----------	216	----------	39.9	----------
NC12	1,020	----------	1,005	----------	29.4	----------
NC13	183	----------	180	----------	27.4	----------
Weighted survey yield					28.6	44.1
Weighted survey yield (dryland and irrigated land combined)						29.5
U.S. trend yield (dryland and irrigated land combined)						33.9

TABLE F-1(b).—DURUM WHEAT: ACREAGE AND YIELDS, SPECIFIED SUBREGIONS, 1974

Subregion	Planted acres (thousands)	Harvested acres (thousands)	Yield per harvested acre (bushels)
GP-7	1,486	1,471	18.5
GP-8	924	917	21.0
NC-1	129	126	26.0
Weighted survey yield			19.6
U.S. trend yield			31.2

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TABLE F-1(c).—OTHER SPRING WHEAT: ACREAGE AND YIELDS, SPECIFIED SUBREGIONS, 1974

Subregion	Planted acres (thousands)		Harvested acres (thousands)		Yield per harvested acre (bushels)	
	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated
W-5	434	46	434	46	31.4	50.2
W-6	51	108	51	107	16.4	74.1
GP-7	3,570	----------	3,523	----------	16.9	----------
GP-8	2,540	8	2,530	8	20.4	32.5
GP-9	803	----------	800	----------	14.9	----------
NC-1	2,423	----------	2,419	----------	28.1	----------
Weighted survey yield					21.2	65.2
Weighted survey yield (dryland and irrigated land combined)						21.9
U.S. trend yield						28.2

TABLE F-2(a).—WINTER WHEAT: FERTILIZER USED, SPECIFIED SUBREGIONS, 1974

Subregion	Percent of acres fertilized		Pounds per acre planted					
			Nitrogen		Phosphorus		Potassium	
	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated
SE-2, 3, and 9	99.4	----------	78.5	----------	61.2	----------	71.3	----------
SE-7, SC1 and 2	96.4	----------	71.0	----------	25.1	----------	33.1	----------
SC-3	88.6	----------	54.3	----------	24.1	----------	7.2	----------
SC-6	43.2	100.0	19.5	78.7	10.1	10.1	1.1	3.0
SC-7	3.1	89.7	2.5	121.5	0	22.6	0	4.8
W-2	83.3	97.0	52.6	140.8	0	25.6	0	1.4
W-5	93.4	100.0	43.0	94.1	1.7	41.4	.5	.7
W-6	71.1	96.9	25.0	98.8	0	26.8	0	0
W-7	81.1	100.0	69.5	62.3	8.0	19.0	.9	3.5
GP-1	29.6	97.0	10.1	120.3	.3	5.5	.1	0
GP-2	71.2	65.8	33.5	36.8	13.0	7.4	.7	2.5
GP-3	98.5	----------	53.0	----------	40.7	----------	12.0	----------
GP-4	94.3	----------	51.3	----------	31.4	----------	3.0	----------
GP-5	30.7	32.0	12.7	10.9	1.5	2.3	.1	0
GP-6	85.2	----------	28.7	----------	20.0	----------	1.5	----------
GP-9	47.7	100.0	6.0	92.9	12.3	38.6	0	0
GP-10	92.8	----------	45.9	----------	6.9	----------	1.8	----------
NC-4	96.1	----------	35.9	----------	42.3	----------	46.9	----------
NC-9	94.2	----------	47.4	----------	58.6	----------	53.4	----------
NC-10	97.5	----------	37.5	----------	57.2	----------	53.5	----------
NC-12	92.8	----------	45.4	----------	52.9	----------	50.7	----------
NC-13	98.3	----------	37.6	----------	22.5	----------	24.7	----------
Average	64.1	93.8	29.3	109.3	15.5	18.2	6.9	1.3

TABLE F-2(b).—DURUM WHEAT, FERTILIZER USED, SPECIFIED SUBREGIONS, 1974

Subregion	Percent of acres fertilized dryland	Pounds per acre planted		
		Nitrogen on dryland	Phosphorus on dryland	Potassium on dryland
GP-7	75.2	18.6	21.9	0.2
GP-8	42.5	4.9	8.2	.4
Average	63.1	16.1	17.4	.5

TABLE F-2(c).—OTHER SPRING WHEAT: FERTILIZER USED, SPECIFIED SUBREGIONS, 1974

Subregion	Percent of acres fertilized		Pounds per acre planted					
			Nitrogen		Phosphorous		Potassium	
	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated	Dryland	Irrigated
W-5	76.1	100.0	108.2	47.6	0.5	2.3	2.6	0.9
W-6	75.8	96.9	34.6	76.4	----------	16.9	----------	0
W-7	62.6	----------	25.3	----------	5.0	----------	----------	----------
GP-7	73.9	----------	26.3	----------	29.5	----------	.8	----------
GP-8	34.7	----------	2.7	----------	7.1	----------	.1	----------
GP-9	40.2	----------	6.3	----------	8.2	----------	.2	----------
NC-1	96.6	----------	61.3	----------	35.7	----------	7.2	----------
Average	66.7	92.9	30.8	64.4	22.0	11.9	2.3	.3

TABLE F-3.—ALL WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, SURVEY YIELD AND TREND YIELD, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel at trend yield [9]
Labor	$4.95	$0.18	$0.15
Power and equipment	15.20	.55	.64
Fuel and lubricants	4.68	.17	.14
Repairs	3.05	.11	.09
Reserve for replacement	4.46	.77	.14
Interest and rental	3.00	.11	.09
Materials	15.47	.57	.47
Seed	6.89	.25	.21
Fertilizer and lime	7.62	.28	.23
Herbicides	.63	.02	.02
Insecticides and fungicides	.25	.01	.01
Other materials	.07	0	0
Custom services	3.76	.14	.11
Irrigation	1.69	.06	.05
Interest on operating capital	1.60	.06	.05
Total direct costs	42.72	1.57	1.29
Overhead	5.52	.20	.17
Management	7.11	.26	.22
Total excluding land	55.35	2.03	1.68
Alternative land allocations:			
Ownership basis:			
At current land value [2]	39.64	1.47	1.20
At average acquisition value [3]	16.24	.60	.49
Share rent basis [4]	34.24	1.27	1.04
Cash rent basis [5]	26.70	.99	.81
Composite basis:			
At current land value [6]	35.43	1.31	1.07
At average acquisition value [7]	24.53	.90	.74
Value of grazing [8]	2.13	.08	.06

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.

[2] Based on estimated current agricultural value of cropland multipled by current rates of interest on Federal land bank mortgage loans.

[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land mortgage loans.

[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.

[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.

[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.

[7] The details in footnote (6) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.

[8] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and byproduct in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.

[9] Costs per bushel based on a trend yield of 33.0 bushels per acre.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Cost item	SE-2 and 3 and 9		SE-7 and SC-1 and SC-2		SC-3	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.62	$0.14	$2.85	$0.10	$4.75	$0.28
Power and equipment	15.68	.61	13.25	.48	11.75	.68
Fuel and lubricants	3.83	.15	3.38	.12	4.60	.26
Repairs	2.76	.11	2.17	.08	2.49	.14
Reserve for replacement	5.59	.22	4.78	.17	2.91	.17
Interest and rental	3.50	.14	2.93	.11	1.75	.10
Materials	54.90	2.14	34.79	1.26	25.34	1.47
Seed	17.72	.69	11.35	.41	9.11	.53
Fertilizer and lime	36.46	1.42	22.90	.83	16.06	.93
Herbicides	.13	.01	.17	.01	.02	0
Insecticides and fungicides	.38	.01	.37	.01	.15	.01
Other materials	.22	.01	0	0	0	0
Custom services	3.04	.12	2.14	.08	3.17	.18
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [1]						
Interest on operating capital	3.23	.13	2.46	.09	1.82	.11
Total direct cost	80.46	3.14	55.50	2.01	46.83	2.72
Overhead	3.21	.13	5.18	.19	3.58	.21
Management	5.20	.20	6.45	.23	4.43	.26
Total excluding land	88.86	3.46	67.13	2.44	54.84	3.19
Alternative land allocation:						
Ownership basis:						
At current land value [2]	32.26	1.26	35.12	1.28	63.08	3.66
At average acquisition value [3]	11.46	.45	12.86	.47	22.91	1.33
Net share rent basis [4]	11.22	.44	28.33	1.03	14.46	.84
Cash rent basis [5]	20.90	.81	29.61	1.07	12.28	.71
Composite basis:						
At current land value [6]	27.89	1.09	27.82	1.01	18.94	1.10
At average acquisition value [7]	18.08	.70	19.44	.71	14.94	.87
Value of grazing [8]	0	0	0	0	.89	.05

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	SC-6		W-2		W-5	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.31	$0.29	$17.86	$0.26	$5.35	$0.13
Power and equipment	14.12	.77	15.68	.23	15.31	.36
Fuel and lubricants	5.30	.29	5.60	.08	4.15	.09
Repairs	2.72	.15	3.58	.05	3.31	.08
Reserve for replacement	3.67	.20	3.89	.06	4.45	.10
Interest and rental	2.43	.13	2.61	.04	3.40	.08
Materials	12.03	.66	37.59	.55	17.14	.40
Seed	6.31	.35	11.85	.17	6.45	.15
Fertilizer and lime	5.18	.28	22.49	.33	7.92	.19
Herbicides	.08	0	1.60	.02	2.39	.06
Insecticides and fungicides	.45	.02	1.11	.02	.12	0
Other materials	0	0	.55	.01	.26	.01
Custom services	5.08	.28	16.22	.24	3.17	.08
Irrigation	.37	.02	13.94	.20	1.62	.04
Fuel and lubricants	.04	0	.49	.01	.01	0
Electricity	.06	0	.88	.01	.14	0
Purchased water	0	0	8.12	.12	.19	0
Other [1]	.28	.01	4.46	.06	1.28	.03
Interest on operating capital	1.32	.07	5.01	.07	1.76	.04
Total direct cost	38.23	2.10	106.30	1.55	44.35	1.04
Overhead	4.57	.25	12.55	.18	6.50	.15
Management	4.42	.24	11.21	.16	11.69	.28
Total excluding land	47.22	2.59	130.06	1.89	62.54	1.47
Alternative land allocation:						
Ownership basis:						
At current land value [2]	33.35	1.82	101.53	1.48	52.28	1.23
At average acquisition value [3]	12.26	.67	53.39	.78	25.47	.60
Net share rent basis [4]	19.63	1.08	53.34	.78	55.07	1.30
Cash rent basis [5]	23.06	1.26	52.46	.76	34.21	.81
Composite basis:						
At current land value [6]	28.16	1.54	80.62	1.17	51.16	1.20
At average acquisition value [7]	16.84	.92	56.67	.83	40.49	.95
Value of grazing [8]	1.14	.06	0	0	0	0

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	SC-7					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$13.20	$1.35	$20.68	$0.77	$18.23	$0.86
Power and equipment	32.68	3.34	19.48	.73	23.80	1.12
Fuel and lubricants	10.29	1.05	6.67	.25	7.85	.37
Repairs	9.00	.92	4.26	.16	5.81	.27
Reserve for replacement	8.27	.84	5.33	.20	6.29	.30
Interest and rental	5.12	.52	3.22	.12	3.84	.18
Materials	10.26	1.05	37.37	1.40	28.50	1.35
Seed	8.78	.90	7.92	.30	8.20	.39
Fertilizer and lime	.59	.06	21.53	.81	14.68	.69
Herbicides	0	0	.12	0	.08	0
Insecticides and fungicides	.90	.09	7.05	.26	5.04	.24
Other materials	0	0	.74	.03	.50	.02
Custom services	4.12	.42	5.40	.20	4.99	.24
Irrigation			50.25	1.88	33.82	1.60
Fuel and lubricants			18.10	.68	12.18	.57
Electricity			1.76	.07	1.19	.06
Purchased water			0	0	0	0
Other [1]			30.39	1.14	20.44	.96
Interest on operating capital	1.76	.18	4.19	.16	3.40	.16
Total direct cost	62.02	6.34	137.37	5.14	112.74	5.33
Overhead	4.92	.50	4.36	.16	4.54	.21
Management	2.45	.25	6.49	.24	5.17	.24
Total excluding land	69.39	7.09	148.22	5.54	122.45	5.78
Alternative land allocation:						
Ownership basis:						
At current land value [2]	82.85	8.47	45.21	1.69	57.52	2.72
At average acquisition value [3]	33.04	3.38	17.26	.65	22.42	1.06
Net share rent basis [4]	9.90	1.01	23.17	.87	18.83	.89
Cash rent basis [5]	83.83	8.57	40.52	1.52	54.68	2.58
Composite basis:						
At current land value [6]	63.65	6.47	37.04	1.39	45.64	2.16
At average acquisition value [7]	28.87	2.95	24.11	.90	25.67	1.21
Value of grazing [8]	16.49	1.68	3.30	.12	7.61	.36

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	W-7					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.10	$0.13	$11.74	$0.17	$8.89	$0.15
Power and equipment	17.50	.37	24.54	.36	20.98	.37
Fuel and lubricants	4.93	.10	6.30	.09	5.61	.09
Repairs	4.85	.10	5.09	.08	4.97	.09
Reserve for replacement	4.83	.10	7.98	.12	6.39	.11
Interest and rental	2.89	.06	5.16	.08	4.01	.07
Materials	26.59	.56	33.84	.50	30.17	.53
Seed	12.99	.27	15.06	.22	14.01	.24
Fertilizer and lime	11.63	.25	15.95	.24	13.76	.24
Herbicides	1.29	.03	1.64	.02	1.46	.03
Insecticides and fungicides	.69	.01	.41	.01	.55	.01
Other materials	0	0	.78	.01	.38	.01
Custom services	6.01	.13	10.35	.15	8.15	.15
Irrigation			8.85	.13	4.37	.08
Fuel and lubricants			.33	0	.17	0
Electricity			2.03	.03	1.00	.02
Purchased water			1.05	.02	.52	.01
Other [1]			5.45	.08	2.69	.05
Interest on operating capital	3.08	.07	3.89	.06	3.48	.06
Total direct cost	59.28	1.26	93.21	1.37	76.04	1.34
Overhead	7.51	.16	14.96	.22	11.19	.19
Management	11.34	.24	18.16	.27	14.71	.26
Total excluding land	78.13	1.66	126.33	1.86	101.94	1.79
Alternative land allocation:						
Ownership basis:						
At current land value [2]	83.08	1.76	96.55	1.42	89.73	1.56
At average acquisition value [3]	48.62	1.03	57.46	.85	52.99	.92
Net share rent basis [4]	53.76	1.14	85.70	1.26	69.53	1.21
Cash rent basis [5]	49.75	1.05	62.90	.93	56.24	.98
Composite basis:						
At current land value [6]	61.65	1.30	88.82	1.31	75.07	1.31
At average acquisition value [7]	48.64	1.03	63.19	.93	55.83	.97
Value of grazing [8]	.02	0	0	0	.01	0

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-1					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.83	$0.25	8.25	$0.27	$6.25	$0.25
Power and equipment	13.43	.58	16.18	.53	13.91	.57
Fuel and lubricants	4.04	.17	4.45	.15	4.11	.15
Repairs	2.85	.12	3.48	.11	2.96	.12
Reserve for replacement	3.94	.17	4.94	.16	4.12	.17
Interest and rental	2.60	.11	3.31	.10	2.73	.11
Materials	5.76	.25	21.03	.68	8.44	.34
Seed	3.54	.15	5.63	.18	3.91	.16
Fertilizer and lime	1.84	.08	12.84	.42	3.77	.15
Herbicides	.14	.01	.33	.01	.18	.01
Insecticides and fungicides	.23	.01	1.15	.04	.39	.02
Other materials	0	0	1.08	.03	.19	.01
Custom services	5.28	.23	5.38	.17	5.30	.22
rrigation			33.38	1.09	5.85	.24
Fuel and lubricants			8.72	.28	1.53	.06
Electricity			.57	.02	.10	0
Purchased water			.09	0	.02	0
Other [1]			23.99	.77	4.20	.17
Interest on operating capital	1.00	.04	2.67	.09	1.30	.05
Total direct cost	31.30	1.35	86.89	2.83	41.05	1.67
Overhead	5.02	.22	5.20	.17	5.05	.21
Management	5.62	.24	7.67	.25	5.98	.24
Total excluding land	41.94	1.81	99.76	3.25	52.08	2.12
Alternative land allocation:						
Ownership basis:						
At current land value [2]	34.53	1.48	42.35	1.38	35.90	1.46
At average acquisition value [3]						
Net share rent basis [4]	26.71	1.15	35.74	1.16	28.29	1.15
Cash rent basis [5]	22.17	.95	52.85	1.72	27.55	1.12
Composite basis:						
At current land value [6]	31.02	1.33	39.32	1.28	32.48	1.32
At average acquisition value [7]	22.45	.97	26.18	.85	23.10	.94
Value of grazing [8]	1.75	.08	6.51	.21	2.58	.11

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	W-6		GP-2		GP-3	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.52	$0.19	$4.74	$0.19	$4.82	$0.17
Power and equipment	23.32	.70	12.37	.51	16.37	.57
Fuel and lubricants	4.43	.13	4.19	.17	4.82	.17
Repairs	3.11	.09	2.63	.11	3.25	.11
Reserve for replacement	9.30	.28	3.32	.14	4.91	.17
Interest and rental	6.49	.19	2.24	.09	3.39	.12
Materials	15.82	.47	11.09	.46	20.81	.72
Seed	7.58	.23	5.26	.22	6.77	.23
Fertilizer and lime	7.08	.21	5.62	.23	13.97	.48
Herbicides	.99	.03	.13	.01	.02	0
Insecticides and fungicides	.16	0	.04	0	0	0
Other materials	0	0	.04	0	.04	0
Custom services	3.12	.10	4.49	.18	1.08	.04
Irrigation	7.67	.23	.26	.01	----	----
Fuel and lubricants	.08	0	.06	0	----	----
Electricity	2.22	.07	.01	0	----	----
Purchased water	.93	.03	0	0	----	----
Other [1]	4.44	.13	.19	0	----	----
Interest on operating capital	1.93	.06	1.19	.05	1.49	.05
Total direct cost	58.36	1.74	34.14	1.40	44.58	1.55
Overhead	7.04	.21	5.14	.21	6.07	.21
Management	7.02	.21	6.24	.26	7.28	.25
Total excluding land	72.42	2.16	45.52	1.87	57.93	2.01
Alternative land allocation:						
Ownership basis:						
At current land value [2]	49.17	1.47	38.57	1.58	30.08	1.04
At average acquisition value [3]	21.55	.64	15.63	.64	13.07	.45
Net share rent basis [4]	35.50	1.06	30.52	1.25	35.94	1.25
Cash rent basis [5]	19.71	.59	19.97	.82	13.65	.47
Composite basis:						
At current land value [6]	44.60	1.33	32.53	1.34	31.64	1.10
At average acquisition value [7]	24.25	.72	24.31	1.00	26.41	.92
Value of grazing [8]	.03	0	5.39	.22	16.86	.59

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-4		GP-5		GP-6	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.25	$0.19	$3.83	$0.13	$3.97	$0.10
Power and equipment	15.59	.57	12.67	.42	17.01	.43
Fuel and lubricants	4.83	.17	4.04	.14	4.66	.12
Repairs	3.22	.12	2.66	.09	2.86	.07
Reserve for replacement	3.96	.14	3.64	.12	5.94	.15
Interest and rental	3.59	.13	2.34	.08	3.55	.09
Materials	15.55	.57	5.04	.17	13.19	.33
Seed	5.65	.21	3.43	.12	5.98	.15
Fertilizer and lime	9.80	.36	1.29	.04	7.11	.18
Herbicides	.05	0	.25	.01	.08	0
Insecticides and fungicides	.04	0	.07	0	.01	0
Other materials	.01	0	0	0	.01	0
Custom services	3.17	.12	6.64	.22	1.71	.04
Irrigation			.27	.01		
Fuel and lubricants			.03	0		
Electricity			.05	0		
Purchased water			0	0		
Other [1]			.19	0		
Interest on operating capital	1.42	.05	1.03	.03	1.14	.03
Total direct cost	40.99	1.49	29.49	.99	37.03	.93
Overhead	5.85	.21	5.41	.18	9.57	.24
Management	6.91	.25	7.51	.25	10.13	.25
Total excluding land	53.75	1.95	42.41	1.42	56.73	1.42
Alternative land allocation:						
Ownership basis:						
At current land value [2]	44.53	1.62	39.51	1.32	50.92	1.28
At average acquisition value [3]	17.08	.62	15.46	.52	21.21	.53
Net share rent basis [4]	32.49	1.18	36.50	1.22	57.28	1.44
Cash rent basis [5]	23.33	.85	36.72	1.23	21.64	.54
Composite basis:						
At current land value [6]	35.67	1.30	37.49	1.26	52.25	1.31
At average acquisition value [7]	24.13	.88	26.45	.89	42.28	1.06
Value of grazing [8]	3.94	.14	.06	0	10.34	.26

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	GP-9		GP-10		NC-4	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.56	$0.12	$4.28	$0.12	$3.70	$0.12
Power and equipment	15.92	.53	14.59	.41	14.04	.44
Fuel and lubricants	5.02	.17	3.92	.11	3.74	.12
Repairs	3.09	.10	2.07	.06	2.06	.07
Reserve for replacement	4.78	.16	5.07	.14	5.06	.16
Interest and rental	3.02	.10	3.54	.10	3.18	.10
Materials	8.13	.27	9.13	.26	31.49	.99
Seed	4.54	.15	4.28	.12	7.63	.24
Fertilizer and lime	2.47	.08	4.67	.13	23.85	.75
Herbicides	.75	.03	.18	0	0	0
Insecticides and fungicides	.34	.01	0	0	.01	0
Other materials	.03	0	0	0	0	0
Custom services	6.69	.22	8.62	.24	2.00	.06
Irrigation	.60	.02				
Fuel and lubricants	.02	0				
Electricity	0	0				
Purchased water	.11	0				
Other [1]	.47	.01				
Interest on operating capital	3.40	.11	1.24	.03	2.04	.06
Total direct cost	38.30	1.29	37.86	1.06	53.27	1.68
Overhead	5.34	.18	6.67	.19	5.69	.18
Management	7.80	.26	8.42	.24	8.14	.26
Total excluding land	51.44	1.73	52.95	1.49	67.10	2.18
Alternative land allocation:						
Ownership basis:						
At current land value [2]	35.90	1.21	44.45	1.25	74.59	2.35
At average acquisition value [3]	15.14	.51	18.84	.53	31.69	1.00
Net share rent basis [4]	35.43	1.19	41.68	1.17	47.69	1.50
Cash rent basis [5]	41.47	1.39	16.60	.47	17.10	.54
Composite basis:						
At current land value [6]	32.40	1.09	43.66	1.23	52.93	1.67
At average acquisition value [7]	19.14	.64	30.61	.86	40.34	1.27
Value of grazing [8]	.02	0	.22	.01	0	0

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	NC-9		NC-10		NC-12	
	Cost per acre	Cost per bushel,	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.35	$0.08	$3.94	$0.10	$4.89	$0.17
Power and equipment	14.50,	.34	15.39	.39	13.50	.46
Fuel and lubricants	3.66	.08	4.38	.11	4.12	.14
Repairs	2.10	.05	2.74	.07	2.41	.08
Reserve for replacement	5.26	.12	5.30	.13	4.20	.14
Interest and rental	3.48	.08	2.98	.08	2.77	.10
Materials	34.58	.80	34.54	.87	32.07	1.09
Seed	12.53	.29	12.95	.32	10.11	.34
Fertilizer and lime	21.91	.51	21.50	.54	21.52	.74
Herbicides	0	0	.03	0	.07	0
Insecticides and fungicides	.01	0	.05	0	.34	.01
Other materials	.13	0	0	0	.02	0
Custom services	2.00	.05	2.45	.06	2.18	.07
Irrigation						
Fuel and lubricants						
Electricity						
Purchased water						
Other [1]						
Interest on operating capital	2.18	.05	2.13	.05	2.08	.07
Total direct cost	56.62	1.31	58.45	1.47	54.73	1.86
Overhead	6.51	.15	8.15	.20	4.05	.14
Management	10.76	.25	10.16	.25	6.72	.23
Total excluding land	73.89	1.71	76.76	1.92	65.50	2.23
Alternative land allocation:						
Ownership basis:						
At current land value [2]	80.32	1.86	53.16	1.33	46.23	1.57
At average acquisition value [3]	34.22	.79	25.81	.65	20.28	.69
Net share rent basis [4]	65.44	1.51	57.89	1.45	31.60	1.08
Cash rent basis [5]	36.41	.84	25.26	.63	26.28	.89
Composite basis:						
At current land value [6]	67.45	1.56	46.35	1.16	35.18	1.20
At average acquisition value [7]	52.55	1.22	29.09	.73	24.86	.85
Value of grazing [8]	.08	0	0	0	0	0

See footnotes at end of table.

TABLE F–3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	NC–13	
	Cost per acre	Cost per bushel
Labor	$3.35	$0.12
Power and equipment	13.90	.51
Fuel and lubricants	2.77	.10
Repairs	1.87	.07
Reserve for replacement	5.79	.21
Interest and rental	3.47	.13
Materials	24.42	.89
Seed	8.56	.31
Fertilizer and lime	15.85	.58
Herbicides	0	0
Insecticides and fungicides	0	0
Other materials	.01	0
Custom services	2.59	.09
Irrigation		
Fuel and lubricants		
Electricity		
Purchased water		
Other [1]		
Interest on operating capital	2.12	.08
Total direct cost	46.39	1.69
Overhead	5.75	.21
Management	6.76	.25
Total excluding land	58.90	2.15
Alternative land allocation:		
Ownership basis:		
At current land value [2]	41.70	1.52
At average acquisition value [3]	14.54	.53
Net share rent basis [4]	41.20	1.50
Cash rent basis [5]	35.45	1.29
Composite basis:		
At current land value [6]	42.71	1.50
At average acquisition value [7]	22.10	.81
Value of grazing [8]	6.02	.22

See footnotes at end of table.

TABLE F-3(a).—WINTER WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, SURVEY YIELD AND TREND YIELD, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel at trend yield [9]
Labor	$5.15	$0.17	$0.15
Power and equipment	14.56	.49	.46
Fuel and lubricants	4.40	.15	.13
Repairs	2.92	.10	.09
Reserve for replacement	4.27	.14	.13
Interest and rental	2.96	.10	.09
Materials	14.87	.50	.44
Seed	6.04	.20	.18
Fertilizer and lime	8.05	.27	.24
Herbicides	.43	.01	.01
Insecticides and fungicides	.26	.01	.01
Other materials	.09	0	0
Custom services	4.49	.15	.13
Irrigation	2.16	.07	.06
Interest on operating capital	1.67	.06	.03
Total direct costs	42.89	1.45	1.29
Overhead	5.63	.19	.17
Management	7.40	.25	.22
Total excluding land	55.92	1.89	1.65
Alternative land allocations:			
Ownership basis:			
At current land value [2]	43.00	1.46	1.27
At average acquisition value [3]	17.83	.60	.53
Share rent basis [4]	35.87	1.22	1.06
Cash rent basis [5]	28.55	.97	.84
Composite basis:			
At current land value [6]	37.75	1.28	1.11
At average acquisition value [7]	26.80	.91	.79
Value of grazing [8]	2.46	.08	.07

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.

[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land mortgage loans.

[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.

[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.

[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.

[7] The details in footnote (6) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.

[8] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and byproduct in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.

[9] Costs per bushel based on a trend yield of 33.9 bushels per acre.

TABLE F-3(b).—DURUM WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Cost item	GP-7		GP-8	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.91	$0.21	$6.51	$0.31
Power and equipment	19.04	1.03	18.19	.86
Fuel and lubricants	6.06	.33	6.02	.29
Repairs	3.88	.21	3.17	.15
Reserve and replacement	5.60	.30	5.58	.26
Interest and rental	3.50	.19	3.43	.16
Materials	19.75	1.07	15.08	.72
Seed	12.51	.68	11.30	.54
Fertilizer and lime	5.65	.31	2.27	.11
Herbicides	1.15	.06	1.15	.05
Insecticides and fungicides	.44	.02	.35	.02
Other materials	0	0	0	0
Custom services	1.69	.09	3.08	.15
Irrigation				
Fuel and lubricants				
Electricity				
Purchased water				
Other [1]				
Interest on operating capital	1.55	.08	1.39	.07
Total direct cost	45.94	2.49	44.25	2.10
Overhead	5.75	.31	5.12	.24
Management	7.02	.38	8.06	.38
Total excluding land	58.71	3.18	57.43	2.72
Alternative land allocation:				
Ownership basis:				
At current land value [2]	32.42	1.75	31.97	1.52
At average acquisition value [3]	12.39	.67	12.15	.58
Net share rent basis [4]	33.42	1.81	39.94	1.90
Cash rent basis [5]	24.96	1.35	31.20	1.48
Composite basis:				
At current land value [2]	32.68	1.77	34.69	1.65
At average acquisition value [7]	21.43	1.16	24.25	1.15
Value of grazing [8]	0	0	0	0

See footnotes at end of table.

TABLE F-3(b).—DURUM WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, SURVEY YIELD AND TREND YIELD, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974—Continued

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel at trend yield [9]
Labor	$4.91	$0.25	$0.16
Power and equipment	18.69	.95	.60
Fuel and lubricants	6.03	.31	.19
Repairs	3.61	.18	.12
Reserve for replacement	5.58	.28	.18
Interest and rental	3.46	.18	.11
Materials	18.66	.95	.60
Seed	12.17	.62	.38
Fertilizer and lime	4.94	.25	.16
Herbicides	1.15	.06	.04
Insecticides and fungicides	.40	.02	.01
Other materials	0	0	0
Custom services	2.23	.11	.07
Interest on operating capital	1.53	.08	.05
Total direct costs	46.01	2.34	1.47
Overhead	5.51	.28	.18
Management	7.49	.38	.24
Total excluding land	59.01	3.00	1.89
Alternative land allocations:			
Ownership basis:			
At current land value [2]	32.78	1.67	1.05
At average acquisition value [3]	12.53	.64	.40
Share rent basis [4]	36.41	1.85	1.16
Cash rent basis [5]	27.00	1.37	.87
Composite basis:			
At current land value [6]	33.94	1.73	1.09
At average acquisition value [7]	22.58	1.15	.72
Value of grazing [8]	0	0	0

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.

[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land mortgage loans.

[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.

[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average rental rates in the region were applied.

[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share rent and owner-operator land allocations. Current values of owned cropland are used in this method.

[7] The details in footnote (6) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.

[8] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and byproduct in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.

[9] Costs per bushel based on a trend yield of 28.2 bushels per acre.

TABLE F-3(c).—OTHER SPRING WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974

Cost item	GP-8		GP-9		NC-1	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.97	$0.19	$3.67	$0.25	$5.68	$0.20
Power and equipment	15.00	.74	14.76	.99	18.67	.66
Fuel and lubricants	4.86	.24	4.68	.31	5.67	.20
Repairs	2.91	.14	2.79	.19	3.84	.14
Reserve for replacement	4.53	.22	3.95	.27	5.62	.20
Interest and rental	2.69	.13	3.35	.22	3.54	.13
Materials	8.43	.41	8.45	.57	27.66	.98
Seed	6.15	.30	5.25	.35	10.20	.36
Fertilizer and lime	1.45	.07	2.41	.16	15.50	.55
Herbicides	.64	.03	.74	.05	1.71	.06
Insecticides and fungicides	.18	.01	.05	0	.25	.01
Other materials	0	0	0	0	0	0
Custom services	2.91	.14	3.48	.23	1.37	.05
Irrigation	.40	.02				
Fuel and lubricants	.08					
Electricity						
Purchased water						
Other [1]	.32	.02				
Interest on operating capital	1.02	.05	1.08	.07	2.01	.07
Total, direct cost	31.72	1.56	31.44	2.11	55.39	1.96
Overhead	4.99	.24	5.38	.36	5.49	.20
Management	5.70	.28	5.22	.35	8.00	.28
Total, excluding land	42.41	2.08	42.04	2.82	68.80	2.44
Alternative land allocation:						
Ownership basis:						
At current land value [2]	30.09	1.48	25.76	1.73	38.28	1.13
At average acquisition value [3]	16.32	.80	15.35	1.03	15.40	.55
Net share rent basis [4]	28.38	1.39	22.76	1.53	37.58	1.34
Cash rent basis [5]	20.80	1.02	19.85	1.33	23.27	.83
Composite basis:						
At current land value [6]	28.88	1.42	26.13	1.76	31.83	1.13
At average acquisition value [7]	11.23	.55	10.24	.69	22.07	.78
Value of grazing [8]	5.51	.27	.03	0	0	0

See footnotes at end of table.

TABLE F-3(c).—OTHER SPRING WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	W-6					
	Dryland		Irrigated		Total	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$3.84	$0.23	$11.15	$0.15	$8.79	$0.16
Power and equipment	16.83	1.02	22.17	.30	20.44	.37
Fuel and lubricants	3.75	.23	4.54	.06	4.29	.08
Repairs	3.99	.24	3.46	.05	3.64	.07
Reserve for replacement	5.45	.33	8.89	.12	77.7	.14
Interest and rental	3.65	.23	5.28	.07	4.74	.08
Materials	16.99	1.03	36.01	.49	29.84	.54
Seed	7.91	.48	12.69	.17	11.14	.20
Fertilizer and lime	6.87	.42	21.38	.29	16.68	.30
Herbicides	2.21	.13	1.79	.02	1.93	.03
Insecticides and fungicides	0	0	.13	0	.09	0
Other materials	0	0	.01	0	.01	0
Custom services	2.15	.13	7.13	.10	5.52	.10
Irrigation			51.07	.69	34.51	.62
Fuel and lubricants			.37	0	.24	0
Electricity			8.95	.12	6.05	.11
Purchased water			2.01	.03	1.36	.02
Other [1]			39.74	.54	26.85	.49
Interest on operating capital	1.48	.09	4.29	.06	3.38	.06
Total, direct cost	41.29	2.50	131.82	1.79	102.48	1.85
Overhead	3.55	.22	11.48	.15	8.91	.16
Management	3.96	.24	15.52	.21	11.77	.21
Total, excluding land	48.80	2.96	158.82	2.15	123.16	2.22
Alternative land allocation:						
Ownership basis:						
At current land value [2]	33.61	2.04	70.34	.95	58.43	1.05
At average acquisition value [3]	13.50	.82	28.14	.38	23.39	.42
Net share rent basis [4]	17.19	1.05	86.40	1.17	63.96	1.15
Cash rent basis [5]	9.15	.56	22.91	.31	18.45	.33
Composite basis:						
At current land value [6]	32.11	1.95	83.27	1.12	66.68	1.20
At average acquisition value [7]	14.31	.87	57.85	.78	43.73	.79
Value of property [8]	0	0	0	0	0	0

See footnotes at end of table.

TABLE F-3(c).—OTHER SPRING WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974—Continued

Cost item	W-5		GP-7	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.55	$0.17	$3.63	$0.21
Power and equipment	14.10	.42	15.59	.92
Fuel and lubricants	3.99	.12	5.28	.31
Repairs	2.61	.08	3.31	.20
Reserve for replacement	4.36	.13	4.30	.25
Interest and rental	3.14	.10	2.70	.16
Materials	17.06	.51	15.33	.91
Seed	8.67	.26	7.97	.47
Fertilizer and lime	6.83	.21	6.29	.37
Herbicides	1.16	.03	.89	.05
Insecticides and fungicides	.02	0	.18	.01
Other materials	.38	.01	0	0
Custom services	2.44	.07	2.07	.12
Irrigation	3.46	.11		
Fuel and lubricants	.01	0		
Electricity	.31	.01		
Purchased water	.03	0		
Other [1]	3.11	.10		
Interest on operating capital	1.53	.05	1.31	.08
Total, direct cost	44.15	1.33	37.93	2.24
Overhead	6.26	.19	4.82	.28
Management	9.31	.28	4.83	.29
Total, excluding land	59.72	1.80	47.58	2.81
Alternative land allocation:				
Ownership basis:				
At current land value [2]	38.33	1.16	27.59	1.63
At average acquisition value [3]	18.83	.57	10.86	.64
Net share rent basis [4]	41.83	1.26	21.45	1.27
Cash rent basis [5]	33.17	1.00	19.19	1.13
Composite basis:				
At current land value [6]	41.64	1.26	24.64	1.45
At average acquisition value [7]	32.68	.98	15.28	.90
Value of grazing [8]	0	0	.92	.05

See footnotes at end of table.

APPENDIX TABLE F-3(C).—OTHER SPRING WHEAT: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, SURVEY YIELD AND TREND YIELD, BY COST ITEM, ALL SPECIFIED SUBREGIONS, 1974

Item	Cost per acre	Cost per bushel using survey yields	Cost per bushel at trend yield [9]
Labor	$4.40	$0.20	$0.16
Power and equipment	16.11	.74	.57
Fuel and lubricants	5.13	.23	.18
Repairs	3.26	.15	.12
Reserve for replacement	4.71	.21	.17
Interest and rental	3.01	.14	.11
Materials	16.36	.75	.58
Seed	7.94	.36	.28
Fertilizer and lime	7.19	.33	.25
Herbicides	1.04	.05	.04
Insecticides and fungicides	.18	.01	.01
Other materials	.02	0	0
Custom services	2.31	.10	.08
Irrigation	.81	.04	.03
Interest, on operating capital	1.43	.07	.05
Total, direct costs	41.42	1.90	1.47
Overhead	5.21	.24	.18
Management	6.20	.28	.22
Total, excluding land	52.83	2.42	1.87
Alternative land allocations:			
Ownership basis:			
At current land value [2]	31.94	1.46	1.13
At average acquisition value [3]	12.71	.58	.45
Share rent basis [4]	29.13	1.33	1.03
Cash rent basis [5]	21.44	.98	.76
Composite basis:			
At current land value [6]	29.29	1.34	1.04
At average acquisition value [7]	18.64	.85	.66
Value of grazing [8]	1.73	.08	.06

[1] Includes repairs, reserve for replacement and interest on investment in irrigation facilities.

[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.

[3] Based on estimated average value of cropland at time of acquisition by present operators multiplied by current rates of interest on Federal land mortgage loans.

[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the region were applied.

[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the region were applied.

[6] Based on prevailing tenure arrangements on each farm, reflecting actual combinations of cash rent, net share ren and owner-operator land allocations. Current values of owned cropland are used in this method.

[7] The details in footnote (6) above apply, with the exception that for owned land, the average value of cropland at time of acquisition is used.

[8] The value of a byproduct is commonly subtracted from the total cost of producing both the primary product and by-product in order to estimate the cost of producing the primary crop. This method equates the cost of producing a byproduct with its value.

[9] Cost per bushel based on a trend yield of 28.2 bushels per acre.

TABLE F-4.—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
ALL WHEAT					
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	9.6	4.8	0.5	0	0
$1	28.7	15.8	5.0	0	0
$1.25	45.3	34.0	16.0	.3	.3
$1.50	59.7	48.7	33.6	.3	1.9
$1.75	71.7	62.2	48.8	1.4	6.7
$2	79.2	72.5	61.2	6.8	15.3
$2.25	85.5	80.8	72.0	13.8	26.7
$2.50	89.6	85.9	79.7	25.1	41.2
$2.75	91.6	89.2	85.3	37.0	53.3
$3	93.5	91.3	88.7	51.1	65.7
$3.25	94.8	93.0	91.0	61.6	73.7
$3.50	96.2	94.8	92.7	69.7	80.0
$3.75	97.2	95.8	94.6	75.0	84.7
$4	97.8	97.0	95.7	80.1	88.4
$4.50	98.4	98.2	97.7	88.0	92.8
$5	99.0	98.6	98.3	92.1	95.4

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGIONS SE-2, SE-3, SE-9, COMBINED					
Less than—					
$0.75	0	0	0	0	0
$1	.9	0	0	0	0
$1.25	4.7	3.1	.9	0	0
$1.50	21.3	15.3	4.7	0	0
$1.75	25.9	22.1	15.3	0	3.1
$2	37.3	37.3	17.7	3.9	9.3
$2.25	56.4	49.6	37.3	5.6	14.0
$2.50	58.7	58.3	50.0	12.5	17.6
$2.75	61.4	61.4	58.7	20.5	40.0
$3	62.5	61.6	61.4	44.8	55.3
$3.25	63.6	62.6	61.6	53.8	58.7
$3.50	66.5	62.6	62.6	57.7	61.7
$3.75	67.0	65.5	62.6	60.0	62.0
$4	68.0	68.0	66.1	61.0	62.6
$4.50	80.0	79.4	77.3	63.1	67.1
$5	82.6	82.0	79.4	67.7	71.3
SUBREGIONS SE-7, SC-1, AND SC-2 COMBINED					
Less than—					
$0.75	0	0	0	0	0
$1	1.5	0	0	0	0
$1.25	13.8	1.5	0	0	0
$1.50	32.2	19.8	1.5	0	0
$1.75	50.2	39.6	18.9	0	1.2
$2	60.4	53.9	39.1	.2	6.5
$2.25	85.7	71.7	57.7	10.7	18.6
$2.50	88.9	86.3	73.1	20.2	36.4
$2.75	93.5	90.3	81.9	27.5	46.6
$3	94.1	91.0	90.4	38.7	54.2
$3.25	94.1	92.8	91.0	60.8	68.1
$3.50	95.7	94.8	94.1	73.4	77.6
$3.75	97.7	96.1	94.8	83.2	89.7
$4	98.1	97.8	96.1	83.9	90.9
$4.50	98.1	98.1	98.1	93.2	94.5
$5	98.8	98.2	98.2	96.2	96.4

63-092—75——10

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGION SC-3					
Less than—					
$0.75	0	0	0	0	0
$1	0	0	0	0	0
$1.25	4.1	0	0	0	0
$1.50	6.9	4.1	0	0	0
$1.75	11.0	7.4	6.0	0	0
$2	21.4	14.2	7.4	0	0
$2.25	42.0	39.1	14.2	3.7	3.7
$2.50	42.2	41.3	39.1	3.7	3.7
$2.75	50.4	47.9	41.3	7.0	7.3
$3	82.1	48.7	48.3	22.5	25.6
$3.25	82.1	77.4	76.6	24.9	32.1
$3.50	88.0	80.7	77.5	38.5	41.2
$3.75	89.4	86.6	80.8	46.8	48.0
$4	90.0	88.5	82.7	47.0	48.8
$4.50	93.2	92.7	91.4	79.4	80.2
$5	96.4	94.4	93.2	81.1	82.6
SUBREGION SC-6					
Less than—					
$0.75	0	0	7.9	0	0
$1	9.8	0	7.9	0	0
$1.25	21.5	15.4	7.9	7.9	7.9
$1.50	27.1	21.6	15.4	7.9	7.9
$1.75	65.4	40.2	21.6	7.9	7.9
$2	69.0	65.2	44.6	9.6	9.6
$2.25	78.2	68.8	63.3	9.6	13.5
$2.50	80.5	77.7	72.8	11.7	34.0
$2.75	82.8	80.9	78.5	30.5	35.4
$3	86.3	81.6	80.9	36.7	59.8
$3.25	90.3	84.8	81.6	51.8	68.4
$3.50	90.7	86.0	84.8	63.1	73.9
$3.75	93.0	88.4	86.9	68.6	75.6
$4	95.9	89.9	88.4	70.8	79.5
$4.50	97.0	95.8	93.2	73.0	80.1
$5	97.2	96.2	95.8	80.7	85.7
SUBREGION SC-7					
Less than—					
$0.75	0	0	0	0	0
$1.00	0	0	0	0	0
$1.25	0	0	0	0	0
$1.50	0	0	0	0	0
$1.75	1.9	0	0	0	0
$2	1.9	1.9	0	0	0
$2.25	13.0	12.9	1.9	0	0
$2.50	20.2	14.2	12.9	0	0
$2.75	36.8	19.6	14.2	0	0
$3	41.0	32.7	16.7	0	0
$3.25	59.5	41.1	31.7	.5	1.9
$3.50	66.3	59.2	41.1	8.3	11.0
$3.75	71.5	66.0	65.5	8.3	12.1
$4	71.5	68.7	66.0	14.2	19.8
$4.50	71.5	68.7	71.5	50.5	58.5
$5	85.0	85.1	71.5	63.0	67.5

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead plus management and land allocation using— Current land values	Direct and overhead plus management and land allocation using— Acquisition land values
WINTER WHEAT					
SUBREGION W-2					
Less than—					
$0.75	0	0	0	0	0
$1	20.2	8.5	.8	0	0
$1.25	33.9	20.3	20.2	0	0
$1.50	48.5	35.2	33.9	0	.8
$1.75	72.1	69.1	39.6	7.6	8.4
$2	76.3	74.8	68.9	7.6	20.2
$2.25	96.3	76.4	74.6	16.2	48.1
$2.50	96.4	96.4	78.0	33.6	58.5
$2.75	97.0	96.5	96.3	42.1	58.5
$3	97.0	97.1	97.0	42.4	73.1
$3.25	97.0	97.1	97.0	72.2	73.1
$3.50	97.1	97.1	97.0	74.3	76.4
$3.75	97.1	97.1	97.0	85.7	85.6
$4	100.0	97.3	97.2	85.9	95.7
$4.50	100.0	100.0	99.9	95.8	97.0
$5.00	100.0	100.0	99.9	97.0	97.1
SUBREGION W-5					
Less than—					
$0.75	21.4	14.9	0	0	0
$1	57.9	38.1	13.1	0	0
$1.25	78.4	68.2	34.1	0	0
$1.50	90.6	80.8	65.3	0	1.7
$1.75	94.4	90.2	79.0	2.1	8.6
$2	95.4	93.4	87.3	10.8	25.1
$2.25	98.1	97.1	93.6	18.8	41.8
$2.50	98.6	98.2	96.1	42.6	60.1
$2.75	98.8	98.7	98.2	58.7	74.4
$3	98.8	98.9	98.7	77.1	85.5
$3.25	98.8	98.9	98.8	87.5	95.5
$3.50	99.4	98.9	98.9	95.4	97.8
$3.75	99.4	99.5	98.9	96.1	98.1
$4	99.4	99.5	98.9	97.9	98.2
$4.50	99.4	99.5	99.5	98.3	98.6
$5	99.7	99.5	99.5	99.1	99.3
SUBREGION W-6					
Less than—					
$0.75	3.5	0	0	0	0
$1	13.7	3.5	0	0	0
$1.25	39.3	27.2	3.5	0	0
$1.50	52.7	45.8	31.4	0	0
$1.75	64.8	62.2	46.1	1.5	11.4
$2	67.9	66.5	59.9	11.5	24.6
$2.25	77.9	66.9	66.6	17.4	35.3
$2.50	86.6	69.8	67.0	28.9	51.3
$2.75	87.5	86.9	78.8	35.5	59.1
$3	88.4	87.0	86.7	57.9	73.0
$3.25	88.4	88.3	87.4	70.4	76.1
$3.50	88.4	88.3	88.3	74.7	79.2
$3.75	98.7	88.3	88.3	76.6	80.1
$4	99.0	98.6	88.3	76.6	80.8
$4.50	99.3	99.1	98.6	77.8	85.5
$5	99.3	99.2	99.2	80.7	88.1

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGION W-7					
Less than—					
$0.75	6.6	4.9	3.5	0	0
$1	29.4	22.9	4.9	0	3.5
$1.25	50.9	41.9	21.3	3.5	3.5
$1.50	71.3	55.0	39.5	3.5	3.5
$1.75	79.8	75.7	55.6	3.5	3.5
$2	84.7	82.1	84.9	3.5	4.9
$2.25	98.0	92.9	92.2	10.1	21.1
$2.50	98.2	94.2	93.0	21.5	50.4
$2.75	99.1	96.5	94.1	42.6	59.8
$3	99.1	96.9	96.9	59.5	76.1
$3.25	99.1	96.9	96.9	65.5	79.0
$3.50	99.1	96.9	96.9	79.5	80.1
$3.75	99.5	96.9	96.9	79.9	82.1
$4	99.5	97.3	96.9	83.6	96.4
$4.50	100.0	99.9	99.9	95.3	96.9
$5	100.0	99.9	99.9	96.4	98.9
SUBREGION GP-1					
Less than—					
$0.75	22.9	11.2	0	0	0
$1	48.2	28.8	11.2	0	0
$1.25	61.7	50.0	29.6	0	0
$1.50	67.4	60.7	53.9	0	6.7
$1.75	72.8	66.2	60.1	2.8	10.3
$2	75.8	73.0	66.1	19.7	23.2
$2.25	80.6	75.8	72.6	28.0	37.9
$2.50	83.8	79.6	75.7	44.0	55.4
$2.75	85.5	83.5	79.5	52.8	64.2
$3	88.4	86.6	80.6	66.8	73.0
$3.25	89.6	87.8	86.5	69.6	74.2
$3.50	92.7	91.3	87.7	74.9	77.1
$3.75	94.3	92.4	91.2	75.5	78.2
$4.00	96.8	94.1	93.2	77.0	84.3
$4.50	97.7	97.0	96.5	82.9	89.6
$5	98.2	98.0	96.8	88.4	93.2
SUBREGION GP-2					
Less than—					
$0.75	4.1	.9	0	0	0
$1.00	26.9	13.0	.9	0	0
$1.25	48.9	29.1	12.6	.1	.1
$1.50	68.0	58.7	30.2	.1	.5
$1.75	81.4	70.3	57.5	1.0	2.1
$2.00	84.6	80.1	71.7	1.9	7.5
$2.25	88.3	87.0	79.9	11.6	24.2
$2.50	94.7	89.7	87.1	20.5	40.7
$2.75	96.3	94.9	90.1	34.0	52.6
$3.00	96.9	96.2	95.1	48.1	64.8
$3.25	97.3	97.1	96.4	62.4	69.1
$3.50	99.4	97.2	97.3	69.5	78.7
$3.75	99.6	98.9	97.8	73.5	83.5
$4.00	99.7	99.3	99.4	89.4	95.2
$4.50	99.7	99.5	99.7	94.6	96.9
$5.00	99.7	99.5	99.7	97.2	99.3

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGION GP-3					
Less than—					
$0.75	0	0	0	0	0
$1.00	10.7	0	0	0	0
$1.25	30.9	21.2	0	0	0
$1.50	56.0	44.4	21.9	0	0
$1.75	72.0	55.4	45.4	0	0
$2	90.2	71.4	56.9	2.2	8.8
$2.25	92.0	89.1	72.9	7.5	17.5
$2.50	92.9	90.5	89.0	18.9	27.9
$2.75	94.1	92.4	90.6	38.4	40.3
$3	97.4	94.7	92.4	56.3	66.4
$3.25	98.7	97.0	93.6	63.0	68.3
$3.50	98.7	97.9	97.4	78.9	87.1
$3.75	99.0	98.2	97.8	89.1	91.5
$4	99.2	98.8	97.9	91.7	93.0
$4.50	99.2	99.3	98.7	94.8	96.1
$5	99.9	100.0	99.2	96.4	97.8
SUBREGION GP-4					
Less than—					
$0.75	3.1	.7	0	0	0
$1	16.6	9.7	.7	0	0
$1.25	35.9	22.0	10.9	0	0
$1.50	56.6	45.0	20.3	0	.3
$1.75	77.0	63.3	42.1	1.0	1.3
$2	87.1	78.8	63.2	3.7	8.6
$2.25	90.0	88.0	79.4	10.4	17.5
$2.50	93.6	90.8	88.2	18.1	40.1
$2.75	96.1	93.5	90.9	26.2	57.4
$3	97.1	94.9	93.7	48.0	67.9
$3.25	97.2	97.0	95.1	60.7	82.3
$3.50	97.2	97.2	97.2	76.9	85.0
$3.75	99.1	97.2	97.4	79.9	89.8
$4	99.1	98.6	97.4	81.3	92.9
$4.50	99.3	99.2	99.0	90.1	96.5
$5	99.7	99.6	99.7	95.3	98.5
SUBREGION GP-5					
Less than—					
$0.75	23.1	10.1	.6	0	0
$1	59.7	37.3	13.3	0	0
$1.25	83.6	72.5	38.8	0	0
$1.50	93.8	82.7	70.9	0	5.5
$1.75	95.5	90.5	82.4	1.9	18.3
$2	98.0	94.8	90.2	8.4	35.5
$2.25	99.7	98.9	95.0	24.9	46.8
$2.50	99.7	99.5	98.8	44.5	65.1
$2.75	99.7	99.6	99.5	66.2	78.8
$3	99.7	99.6	99.8	80.2	92.6
$3.25	99.7	99.7	99.9	83.9	97.7
$3.50	99.7	99.7	99.9	90.2	98.0
$3.75	99.7	99.7	99.9	92.8	99.5
$4	99.9	99.7	99.9	95.9	99.5
$4.50	100.0	99.9	100.0	97.6	99.7
$5	100.0	99.9	100.0	99.2	99.8

BLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGION GP-6					
Less than—					
$0.75	30.1	5.3	.7	0	0
$1	70.1	36.4	9.0	0	0
$1.25	87.8	67.7	39.5	0	0
$1.50	96.2	87.3	66.8	1.6	1.6
$1.75	99.7	93.2	84.9	3.3	6.7
$2	100.0	95.2	93.2	7.3	23.2
$2.25	100.0	99.7	95.2	18.7	38.4
$2.50	100.0	99.7	98.7	33.2	51.4
$2.75	100.0	100.0	99.7	54.0	68.6
$3	100.0	100.0	100.0	70.4	85.8
$3.25	100.0	100.0	100.0	87.1	92.8
$3.50	100.0	100.0	100.0	89.8	96.5
$3.75	100.0	100.0	100.0	97.2	99.2
$4	100.0	100.0	100.0	99.2	99.5
$4.50	100.0	100.0	100.0	99.4	100.0
$5	100.0	100.0	100.0	99.8	100.0
SUBREGION GP-9					
Less than—					
$0.75	2.7	.3	0	0	0
$1	39.1	11.0	.3	0	0
$1.25	65.0	50.0	11.0	0	0
$1.50	76.1	65.8	48.9	0	.3
$1.75	86.7	76.9	68.4	0	29.4
$2	90.1	85.1	77.2	18.8	40.3
$2.25	96.1	90.1	82.8	36.2	56.8
$2.50	96.4	96.3	89.4	46.5	67.7
$2.75	96.9	96.5	94.8	55.9	78.9
$3	96.9	96.8	96.3	69.2	83.6
$3.25	99.7	96.8	96.6	80.0	86.6
$3.50	99.7	99.6	96.6	85.9	89.7
$3.75	99.7	99.9	99.4	86.8	95.6
$4	99.7	99.9	99.4	88.1	95.8
$4.50	99.7	99.9	99.7	95.6	95.8
$5	99.7	99.9	99.7	95.6	98.6
SUBREGION GP-10					
Less than—					
$0.75	25.0	14.0	0	0	0
$1	63.0	47.2	9.2	.4	.4
$1.25	80.0	67.7	50.3	.4	.4
$1.50	93.7	84.2	62.5	.4	3.8
$1.75	95.5	93.5	86.8	1.8	16.4
$2	96.7	93.7	93.6	11.5	32.6
$2.25	96.7	96.7	93.6	25.6	50.9
$2.50	96.7	96.7	95.6	49.0	79.5
$2.75	96.7	96.7	96.8	62.5	80.5
$3	96.7	96.7	96.8	79.3	89.6
$3.25	96.7	96.7	96.8	81.9	93.7
$3.50	96.7	96.7	96.8	93.7	93.7
$3.75	96.7	96.7	96.8	93.7	93.7
$4	96.7	96.7	96.8	95.5	95.5
$4.50	96.7	96.7	96.8	96.7	96.7
$5	96.7	96.7	96.8	96.7	96.7

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGION-4					
Less than—					
$0.75	2.5	2.5	0	0	0
$1.00	3.6	2.5	2.5	0	0
$1.25	16.8	2.5	2.5	0	0
$1.50	61.9	30.1	2.5	0	0
$1,75	71.1	63.9	31.2	0	0
$2.00	83.1	71.1	63.9	0	0
$2.25	85.8	83.1	71.1	5.7	8.0
$2.50	89.7	84.8	83.1	5.7	15.7
$2.75	91.6	90.1	84.8	12.8	22.8
$3.00	91.6	90.8	90.8	20.5	31.9
$3.25	92.9	91.6	91.6	30.5	37.2
$3.50	92.9	92.9	91.6	40.4	51.5
$3.75	92.9	92.9	91.6	72.5	82.3
$4.00	100.0	92.9	92.9	73.6	85.4
$4.50	100.0	100.0	100.0	81.8	90.1
$5.00	100.0	100.0	100.0	84.3	91.6
SUBREGION NC-9					
Less than—					
$0.75	6.5	6.5	0	0	0
$1.00	21.4	10.7	6.5	0	0
$1.25	44.6	28.5	12.7	0	0
$1.50	75.3	54.4	28.8	0	0
$1.75	90.4	82.6	63.8	0	0
$2.00	94.4	90.9	81.0	.2	1.8
$2.25	95.4	94.0	91.0	.2	10.9
$2.50	98.6	96.1	93.9	10.4	29.8
$2.75	99.9	98.2	96.3	27.4	46.4
$3.00	99.9	98.5	98.4	40.2	60.5
$3.25	99 9	99.8	99.5	59.6	74.3
$3.50	99.9	99.8	99.5	76.8	87.2
$3.75	99.9	99.8	100.0	82.2	89.4
$4.00	99.9	99.8	100.0	88.2	93.8
$4.50	99.9	99.8	100.0	90.9	98.9
$5.00	99.9	99.8	100.0	96.6	100.0
SUBREGION NC-10					
Less than—					
$0.75	.9	0	0	0	0
$1.00	30.6	2.3	0	0	0
$1.25	47.1	36.7	5.9	0	0
$1.50	62.1	50.7	21.3	0	0
$1.75	73.0	65.3	53.1	0	.9
$2.00	82.6	71.1	63.7	.5	26.7
$2.25	90.8	87.6	71.0	17.1	43.0
$2.50	96.8	90.1	87.5	38.6	54.9
$2.75	96.8	96.4	89.6	49.6	61.4
$3.00	97.8	97.5	96.8	58.9	73.2
$3.25	98.2	97.9	97.4	65.9	84.5
$3.50	98.2	97.9	97.8	76.1	90.0
$3.75	98.5	98.2	97.8	80.9	90.7
$4.00	98.5	98.2	98.1	89.7	92.6
$4.50	100.0	99.3	98.1	96.6	97.5
$5.00	100.0	99.7	99.7	97.5	98.0

TABLE F-4(a).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[In percent]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
WINTER WHEAT					
SUBREGION NC-12					
Less than—					
$0.75	3.6	3.6	0	0	0
$1.00	4.8	4.2	3.6	0	0
$1.25	19.3	12.8	4.2	0	0
$1.50	32.0	25.1	12.8	0	0
$1.75	53.6	40.1	27.9	1.5	1.5
$2.00	64.5	58.8	48.0	1.5	7.8
$2.25	73.0	67.3	58.5	6.2	16.4
$2.50	88.6	84.4	67.3	17.6	24.8
$2.75	92.4	88.9	82.6	28.0	41.1
$3	92.8	92.9	88.9	39.1	47.0
$3.25	93.2	93.0	92.9	47.1	62.1
$3.50	95.5	93.3	93.0	56.7	71.0
$3.75	99.1	95.6	93.3	67.0	87.6
$4	99.1	99.2	95.6	72.4	90.4
$4.50	99.4	99.5	99.5	88.7	92.5
$5	99.8	99.7	99.5	94.9	98.3
SUBREGION NC-13					
Less than—					
$0.75	0	0	0	0	0
$1	10.2	0	0	0	0
$1.25	33.7	10.2	10.2	0	0
$1.50	46.1	41.7	10.2	0	0
$1.75	56.8	50.2	41.7	0	0
$2	76.0	56.9	55.8	0	0
$2.25	88.2	84.7	56.9	0	0
$2.50	91.7	88.5	62.7	0	35.6
$2.75	94.0	90.0	88.3	10.2	45.8
$3	97.7	92.9	90.0	15.8	64.6
$3.25	99.5	97.8	92.9	22.2	80.3
$3.50	99.5	99.6	97.8	33.9	81.8
$3.75	99.5	99.6	99.6	73.7	84.5
$4	99.7	99.6	99.6	82.6	88.7
$4.50	99.7	99.6	99.6	86.6	98.2
$5	99.7	99.8	99.6	89.8	99.4
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	12.2	6.2	.4	0	0
$1	36.0	20.2	6.4	0	0
$1.25	54.6	42.3	20.4	.4	.4
$1.50	69.1	58.6	41.9	.4	2.4
$1.75	79.8	71.3	59.1	1.8	8.5
$2	84.7	79.9	71.4	8.5	19.0
$2.25	89.3	86.1	79.9	17.4	32.1
$2.50	92.1	89.7	86.0	31.1	49.2
$2.75	93.6	92.2	89.6	44.6	61.6
$3	94.7	93.4	91.8	60.0	73.3
$3.25	95.6	94.5	93.5	70.2	80.4
$3.50	96.6	95.7	94.6	78.7	84.9
$3.75	97.6	96.6	95.8	82.2	88.4
$4	98.2	97.5	96.6	85.8	91.7
$4.50	98.6	98.5	98.3	91.0	94.5
$5	99.1	98.9	98.6	94.2	96.6

APPENDIX TABLE F-4(b).—DISTRIBUTION OF PRODUCTION COST LEVELS, 1974

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
DURUM WHEAT					
SUBREGION GP-7					
Less than—					
$0.75	0	0	0	0	0
$1	0	0	0	0	0
$1.25	1.4	0	0	0	0
$1.50	10.2	4.1	0	0	0
$1.75	18.4	11.0	.5	0	0
$2	42.8	18.6	8.9	0	.5
$2.25	50.6	38.5	13.1	0	1.4
$2.50	59.0	46.3	27.9	.5	1.4
$2.75	67.1	54.5	42.4	.5	1.4
$3	73.4	63.3	52.1	3.0	6.4
$3.25	86.7	71.5	57.0	7.0	21.0
$3.50	88.4	84.5	65.9	8.2	25.2
$3.75	88.5	84.9	83.8	14.9	35.6
$4	91.2	87.9	84.8	19.0	43.3
$4.50	97.1	95.2	89.4	45.1	66.2
$5	98.1	96.9	95.4	63.4	80.4
SUBREGION GP-8					
Less than—					
$0.75	0	0	0	0	0
$1	0	0	0	0	0
$1.25	1.2	0	0	0	0
$1.50	30.2	12.9	0	0	0
$1.75	42.6	36.4	.9	0	0
$2	56.6	43.3	27.5	0	0
$2.25	63.8	57.4	37.7	0	1.2
$2.50	77.7	66.1	44.4	0	4.6
$2.75	80.7	72.2	62.7	2.5	11.8
$3	82.0	78.6	70.6	8.0	22.7
$3.25	82.2	80.8	73.6	11.7	31.0
$3.50	98.0	81.6	78.9	20.6	40.2
$3.75	99.0	92.7	80.1	28.5	53.3
$4	99.0	99.0	91.8	34.5	57.2
$4.50	99.0	99.0	98.3	63.2	77.1
$5	100.0	99.0	98.9	74.2	81.5
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	0	0	0	0	0
$1	0	0	0	0	0
$1.25	1.2	0	0	0	0
$1.50	18.0	7.9	0	0	0
$1.75	27.4	20.9	1.3	0	0
$2	46.6	27.7	16.2	0	1.0
$2.25	55.6	44.3	22.5	.7	1.9
$2.50	67.2	55.3	33.6	1.0	3.2
$2.75	73.0	62.3	48.8	2.2	6.2
$3	77.3	70.0	60.3	5.7	13.2
$3.25	84.8	75.5	64.6	9.4	24.5
$3.50	92.7	84.0	71.5	13.5	30.5
$3.75	93.1	83.5	81.9	20.4	42.7
$4	94.6	92.7	88.0	25.2	48.6
$4.50	97.9	96.7	93.2	52.3	70.6
$5	98.8	97.7	96.7	66.9	80.6

APPENDIX TABLE F-4(c).—DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land values
OTHER SPRING WHEAT					
SUBREGION W-5					
Less than—					
$0.75	7.8	0	0	0	0
$1	16.1	8.3	0	0	0
$1.25	54.0	23.6	8.3	0	0
$1.50	74.4	51.3	22.6	0	0
$1.75	82.7	80.7	54.3	0	.5
$2	96.1	92.3	80.6	0	7.9
$2.25	97.8	97.8	92.9	3.2	12.4
$2.50	98.8	98.5	96.0	21.3	33.4
$2.75	98.8	98.7	98.5	40.1	50.2
$3	98.8	98.7	98.7	47.2	72.0
$3.25	98.8	98.7	98.7	75.3	88.9
$3.50	98.8	98.7	98.7	75.3	89.6
$3.75	98.8	98.7	98.7	78.4	89.6
$4	98.8	98.7	98.7	98.6	98.6
$4.50	98.8	98.7	98.7	98.8	98.8
$5	98.8	98.7	98.7	98.8	98.8
Less than—					
$0.75	20.0	19.2	19.2	0	0
$1.00	23.7	21.0	19.2	0	0
$1.25	38.8	25.0	23.0	0	0
$1.50	49.5	43.5	26.9	0	0
$1.75	63.1	57.2	43.5	3.0	5.0
$2.00	67.4	66.1	55.9	24.5	26.9
$2.25	68.8	67.3	66.1	26.7	39.3
$2.50	78.2	68.3	67.3	30.7	49.0
$2.75	78.6	75.2	68.3	49.2	56.1
$3.00	84.4	83.6	78.1	53.6	57.4
$3.25	91.7	83.6	83.6	55.3	70.4
$3.50	91.7	90.9	83.6	61.6	70.5
$3.75	92.1	91.6	90.9	64.7	76.3
$4.00	92.1	91.6	91.6	70.2	83.2
$4.50	92.3	91.8	71.8	81.1	91.2
$5.00	29.4	92.2	92.2	81.1	19.6
SUBREGION GP-7					
Less than—					
$0.75	1.5	0	0	0	0
$1	2.7	.2	0	0	0
$1.25	10.1	4.9	.2	0	0
$1.50	19.9	9.4	2.4	0	0
$1.75	31.8	19.2	9.2	0	1.3
$2	48.7	35.6	17.1	1.2	1.9
$2.25	64.8	53.5	35.6	1.3	4.6
$2.50	74.7	62.9	48.4	3.7	9.8
$2.75	78.8	73.3	62.3	6.2	18.2
$3	84.1	79.2	72.9	12.5	30.3
$3.25	86.5	82.9	78.4	23.5	39.7
$3.50	88.8	85.7	81.8	31.4	61.1
$3.75	92.3	87.0	84.8	43.9	70.6
$4	93.4	92.0	87.9	60.3	76.2
$4.50	95.2	94.4	92.8	74.6	82.6
$5	98.1	95.2	94.8	80.4	87.1
SUBREGION GP-8					
Less than—					
$0.75	.3	0	0	0	0
$1	15.3	2.6	0	0	0
$1.25	35.0	21.2	2.6	0	0
$1.50	47.9	36.2	23.2	0	.9
$1.75	74.3	55.2	35.5	.9	3.1
$2	84.0	75.8	45.7	2.1	7.7
$2.25	92.8	84.0	69.5	4.9	21.2
$2.50	94.3	89.6	85.0	8.6	25.8
$2.75	96.6	92.0	89.7	15.6	43.7
$3	97.2	94.6	91.5	30.9	64.3
$3.25	97.7	96.5	94.7	44.8	74.7
$3.50	98.0	97.1	96.5	50.3	84.4
$3.75	98.3	97.1	97.1	64.2	92.2
$4	98.5	97.4	97.1	74.4	94.6
$4.50	99.1	98.5	98.3	90.5	97.2
$5	99.3	98.9	98.8	95.2	97.9

APPENDIX TABLE F-4(c). DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct and overhead plus management	Direct and overhead and management plus land allocation using— Current land values	Acquisition land value
OTHER SPRING WHEAT					
SUBREGION GP-9					
Less than—					
$0.75	0	0	0	0	0
$1	6.6	2.3	0	0	0
$1.25	17.0	6.6	0	0	0
$1.50	35.1	14.6	4.9	0	0
$1.75	56.1	33.9	22.1	0	4.9
$2	61.8	48.6	32.4	2.5	4.9
$2.25	67.2	64.0	47.3	2.7	16.3
$2.50	71.4	67.1	60.7	12.9	21.2
$2.75	75.5	69.2	67.2	16.6	31.3
$3	90.4	73.9	69.0	18.7	50.8
$3.25	90.9	80.7	72.4	32.0	59.1
$3.50	92.4	89.4	75.3	43.0	65.8
$3.75	92.4	91.4	83.0	48.1	69.2
$4	97.1	92.3	84.9	55.5	70.6
$4.50	97.1	95.0	89.5	68.8	78.9
$5	97.1	95.0	95.2	73.2	84.1
SUBREGION NC-1					
Less than—					
$0.75	0	0	0	0	0
$1	.8	.4	0	0	0
$1.25	6.1	1.0	.4	0	0
$1.50	21.0	7.8	1.0	0	0
$1.75	38.7	25.4	6.6	0	0
$2	59.3	45.7	21.3	.2	.5
$2.25	76.4	65.1	46.4	1.4	5.2
$2.50	86.9	82.2	61.2	4.4	14.7
$2.75	90.8	86.8	79.2	13.7	28.4
$3	96.7	91.6	86.0	31.4	46.0
$3.25	97.3	95.3	91.1	43.1	57.0
$3.50	98.8	97.8	94.8	54.5	70.8
$3.75	99.5	98.4	97.6	67.3	80.9
$4	99.5	99.2	98.4	73.9	84.6
$4.50	99.7	99.2	99.2	88.4	96.0
$5	99.9	99.6	99.5	95.2	98.7
ALL SPECIFIED SUBREGIONS					
Less than—					
$0.75	1.9	.8	.8	0	0
$1	7.8	3.0	.8	0	0
$1.25	20.3	10.4	2.9	0	0
$1.50	33.7	20.8	10.0	0	.2
$1.75	51.0	37.3	20.8	.3	1.6
$2	65.9	54.9	32.9	2.0	4.4
$2.25	78.2	69.2	53.5	3.4	11.8
$2.50	85.2	78.7	66.4	8.0	19.5
$2.75	88.3	84.0	77.5	16.0	32.5
$3	92.7	88.3	83.5	27.9	49.0
$3.25	94.0	91.3	87.8	40.8	59.6
$3.50	95.3	93.8	90.5	48.7	72.5
$3.75	96.6	94.5	93.0	60.0	80.5
$4	97.2	96.2	94.2	71.1	84.8
$4.50	97.9	97.2	96.3	84.6	91.6
$5	98.8	97.7	97.4	89.7	94.1

APPENDIX G

TABLE G-1.—FLAXSEED: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974[1]

Subregion	Planted area (thousand acres)	Harvested area (thousand acres)	Yield per harvested acre (bushels)
GP-7	1,024	957	6.6
NC-1	141	132	11.0

[1] These data are generally based on a survey of farms having a minimum of 300 acres cropland in subregion GP-7 and 200 acres in NC-1.

TABLE G-2.—FLAXSEED: FERTILIZER USE IN SPECIFIED SUBREGIONS, 1974[1]

Subregion	Percent of planted acres fertilized	Pounds applied per planted acre		
		Nitrogen	Phosphorous	Potassium
GP-7	8.2	1.8	2.2	0.2
NC-1	33.3	13.6	5.0	1.9

[1] Quantities of fertilizer represent pounds of actual N, P_2O_5 and K_2O.

TABLE G-3.—FLAXSEED: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[Percent of production]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using—	
				Current land values[1]	Average land values[2]
SUBREGION GP-7					
Less than—					
$2	7.7				
$3	18.8	15.3	7.3		2.1
$4	40.9	28.6	17.1	1.0	6.3
$5	61.3	52.8	36.8	5.9	12.9
$6	75.5	67.0	59.4	9.9	26.2
$7	83.7	80.2	69.0	28.4	54.3
$8	88.7	83.6	82.2	50.0	66.6
$9	90.6	88.2	87.2	62.8	74.3
$10	95.4	90.5	90.1	72.4	82.7
$11	96.4	96.3	91.2	83.6	87.7
$13	97.8	97.1	96.6	89.4	92.2
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-1					
Less than—					
$2					
$3	57.1	38.5	9.1		
$4	67.8	62.3	50.2		9.1
$5	84.4	74.5	65.4	14.0	19.4
$6	90.6	88.9	88.4	35.4	37.0
$7	95.7	90.4	89.0	51.4	51.3
$8	96.3	94.4	90.5	72.3	72.2
$9	97.1	94.4	94.5	86.0	85.9
$10	97.1	96.1	96.2	88.9	90.3
$11	97.7	96.1	96.2	89.5	92.6
$13	99.7	99.4	98.1	95.4	96.9
All cost levels	100.0	100.0	100.0	100.0	100.0

[1] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at current agricultural value times the average 1974 Federal land bank rate of interest.

[2] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at average acquisition value times the average 1974 Federal land bank rate of interest.

Appendix H

TABLE H-1.—SOYBEANS: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974[1]

Subregion	Planted area (thousand acres)	Harvested area (thousand acres)	Yield per harvested acre (bushels)
SE-2	1,809	1,792	19.8
SE-3	278	278	22.7
SE-4-5	722	704	18.9
SE-7	1,533	1,483	21.2
SE-9	433	424	26.1
SC-1	4,482	4,249	21.8
SC-2	1,650	1,590	19.7
GP-3	883	859	21.1
GP-6	993	993	24.9
NC-2	4,078	4,064	28.3
NC-3	2,217	2,182	28.8
NC-4	3,232	3,160	28.2
NC-5	1,285	1,247	19.5
NC-7	905	889	27.1
NC-8	737	712	25.4
NC-9	8,849	8,820	27.7
NC-10	255	252	22.1
NC-12	3,039	2,998	21.7
NC-13	2,174	2,149	21.5
Total represented by the survey	39,554	38,844	24.7
United States, actual[2]	53,580	52,460	23.5
Trend yield[3]			27.1

[1] These data are generally based on farms having more than 50 acres of cropland per farm in specified subregions. In some subregions, the minimum size of farm eligible for sampling was as high as 400 acres of cropland. Only nonirrigated production is included except for subregions SC-1 and SC-2. Included are 52,000 acres planted and harvested for SC-1 and 275,000 acres planted and harvested for SC-2 of irrigated production.
[2] Source: Statistical Reporting Service, U.S. Department of Agriculture.
[3] Estimated by linear regression using data for 1965 to 1974.

TABLE H-2.—SOYBEANS: FERTILIZER USE IN SPECIFIED SUBREGIONS, 1974

Subregion	Percent of planted acres fertilizer	Pounds applied per planted acre[1]		
		Nitrogen	Phosphorous	Potassium
SE-2	88.5	14.9	36.8	67.1
SE-3	95.2	21.6	45.9	66.7
SE-4-5	98.7	15.5	43.6	49.1
SE-7	53.9	7.8	20.4	21.2
SE-9	60.6	13.4	25.3	47.1
SC-1	12.9	.8	4.1	5.3
SC-2	40.9	2.4	12.9	20.3
GP-3	8.5	15.2	16.1	28.6
GP-6	9.9	1.3	3.7	1.4
NC-2	8.1	.9	2.6	3.9
NC-3	5.5	.3	3.8	2.3
NC-4	13.1	1.9	3.7	8.3
NC-5	15.2	2.1	5.1	3.9
NC-7	16.8	.7	4.8	12.9
NC-8	56.2	3.1	16.1	44.3
NC-9	37.3	2.5	14.6	19.4
NC-10	74.9	14.0	28.9	44.6
NC-12	45.1	3.2	16.2	30.6
NC-13	12.0	6.0	19.3	22.0
Weighted aggregate[2]	30.0	3.8	12.4	18.

[1] Quantities of fertilizer represent pounds of actual N, P_2O_5 and K_2O.
[2] Weighted according to the planted acreage as shown in table H-1 and reflects only the acreage represented by the survey.

TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]

Item	SE-2		SE-3		SE-4-5	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$5.90	$0.30	$4.97	$0.22	$7.63	$0.40
Power and equipment	21.32	1.08	18.96	.84	24.80	1.31
Fuel and lubricants	6.58	.33	5.75	.25	7.72	.41
Repairs	4.00	.20	3.82	.17	4.57	.24
Reserve for replacement	6.53	.33	5.95	.26	7.22	.38
Interest and rental	4.22	.21	3.44	.15	5.28	.28
Materials	39.49	1.99	44.07	1.94	28.68	1.52
Seed	8.42	.42	10.72	.47	7.94	.42
Fertilizer and lime	19.98	1.00	21.87	.97	16.72	.89
Insecticides and fungicides	5.41	.27	4.35	.19	.06	----------
Herbicides	5.37	.27	6.92	.31	3.92	.21
Other materials	.32	.02	.21	.01	.05	----------
Custom services	6.04	.30	6.87	.30	6.25	.33
Interest on operating capital	3.00	.15	3.20	.14	2.63	.14
Total, direct costs	75.75	3.82	78.07	3.44	69.99	3.70
Overhead	5.43	.27	3.79	.17	5.67	.30
Management	7.74	.39	9.43	.42	8.43	.45
Total, excluding land	88.92	4.48	91.29	4.03	84.09	4.45
Alternative land allocations:						
Ownership basis:						
At current land value [2]	38.48	1.94	36.36	1.60	29.69	1.57
At average acquisition value [3]	13.29	.67	10.54	.46	9.97	.52
Share rent basis [4]	32.41	1.64	41.38	1.82	30.68	1.62
Cash rent basis [5]	22.53	1.14	25.92	1.14	27.38	1.44
Composite basis:						
At current land value [6]	29.27	1.48	32.37	1.43	29.96	1.59
At average acquisition value [7]	17.33	.87	25.74	1.13	21.72	1.15

See footnotes at end of table.

TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]—Continued

Item	SE-7		SE-9		SC-1[8]	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.73	$0.32	$6.41	$0.25	$7.61	$0.35
Power and equipment	25.33	1.20	26.05	1.00	26.75	1.23
Fuel and lubricants	8.98	.43	6.46	.25	8.14	.37
Repairs	4.64	.22	4.40	.17	5.54	.25
Reserve for replacement	7.31	.35	9.69	.37	7.77	.36
Interest and rental	4.40	.21	5.50	.21	5.30	.25
Materials	24.13	1.14	37.62	1.44	17.87	.82
Seed	8.80	.42	7.50	.29	9.80	.45
Fertilizer and lime	7.80	.37	13.75	.52	1.53	.07
Insecticides and fungicides	.04	----------	8.24	.32	.40	.02
Herbicides	7.33	.35	8.09	.31	5.99	.27
Other materials	.16	.01	.03	----------	.15	.01
Custom services	1.96	.09	3.63	.14	2.45	.11
Interest on operating capital	2.30	.11	2.64	.10	2.35	.11
Total, direct costs	60.45	2.86	76.35	2.93	57.03	2.62
Overhead	4.35	.21	5.69	.22	6.65	.30
Management	8.50	.40	11.05	.42	8.36	.38
Total, excluding land	73.30	3.47	93.09	3.57	72.04	3.30
Alternative land allocations:						
Ownership basis:						
At current land value [2]	41.82	1.98	54.63	2.09	44.82	2.05
At average acquisition value [3]	14.76	.70	19.79	.76	16.39	.75
Share rent basis [4]	35.36	1.67	48.58	1.86	40.33	1.85
Cash rent basis [5]	24.69	1.17	26.17	1.00	25.86	1.18
Composite basis:						
At current land value [6]	35.20	1.66	44.82	1.72	36.49	1.67
At average acquisition value [7]	24.39	1.15	31.62	1.21	22.78	1.04

See footnotes at end of table.

TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]—Continued

Item	SC-2		GP-3		GP-6	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$7.02	$0.39	$5.31	$0.25	$4.41	$0.18
Power and equipment	24.88	1.39	18.48	.88	15.86	.63
Fuel and lubricants	8.53	.47	5.03	.24	4.47	.18
Repairs	4.98	.28	3.67	.17	3.60	.14
Reserve for replacement	6.78	.38	5.75	.27	5.25	.21
Interest and rental	4.59	.26	4.04	.19	2.54	.10
Materials	19.75	1.09	16.27	.77	14.24	.57
Seed	8.95	.50	1.55	.41	8.38	.34
Fertilizer and lime	5.46	.30	1.35	.06	.94	.04
Insecticides and fungicides	.05	----------	.05	----------	----------	----------
Herbicides	5.24	.29	6.30	.30	4.78	.19
Other materials	.05	----------	.02	----------	.13	.01
Custom services	1.40	.08	2.06	.10	3.14	.13
Interest on operating capital	2.13	.12	1.36	.06	1.25	.05
Total, direct costs	55.18	3.07	43.48	2.06	38.90	1.56
Overhead	4.65	.26	5.63	.27	9.34	.37
Management	6.57	.37	8.00	.38	9.69	.39
Total, excluding land	66.40	3.70	57.11	2.71	57.93	2.32
Alternative land allocations:						
Ownership basis:						
At current land value [2]	44.95	2.50	30.44	1.45	49.97	2.01
At average acquisition value [3]	16.69	.93	12.89	.61	20.72	.83
Share rent basis [4]	30.21	1.68	43.36	2.06	64.18	2.58
Cash rent basis [5]	25.87	1.44	25.18	1.20	21.05	.84
Composite basis:						
At current land value [6]	32.45	1.81	38.74	1.84	56.75	2.28
At average acquisition value [7]	23.97	1.33	32.33	1.54	47.20	1.89

See footnotes at end of table.

TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]—Continued

Item	NC-2		NC-3		NC-4	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$7.21	$0.25	$6.10	$0.21	$6.06	$0.21
Power and equipment	20.46	.72	19.14	.67	21.07	.75
Fuel and lubricants	5.97	.21	5.57	.20	6.39	.23
Repairs	3.98	.14	4.04	.14	3.78	.13
Reserve for replacement	6.70	.24	6.03	.21	6.81	.24
Interest and rental	3.81	.13	3.51	.12	4.09	.15
Materials	14.44	.51	16.89	.59	18.76	.67
Seed	7.59	.27	9.27	.32	9.35	.33
Fertilizer and lime	.91	.03	1.07	.03	2.63	.10
Insecticides and fungicides	.02	----------	.01	----------	----------	----------
Herbicides	5.90	.21	6.53	.23	6.73	.24
Other materials	.03	----------	.01	----------	.05	----------
Custom services	2.14	.08	3.19	.11	3.16	.11
Interest on operating capital	1.32	.05	1.53	.05	1.68	06
Total, direct costs	45.57	1.61	46.85	1.63	50.73	1.80
Overhead	5.45	.19	6.78	.24	6.87	.24
Management	10.98	.39	10.75	.37	10.49	.37
Total, excluding land	62.00	2.19	64.38	2.24	68.09	2.41
Alternative land allocations:						
Ownership basis:						
At current land value [2]	96.84	3.42	64.72	2.25	95.10	3.37
At average acquisition value [3]	40.37	1.42	25.35	.88	39.74	1.41
Share rent basis [4]	77.71	2.74	78.04	2.71	75.54	2.68
Cash rent basis [5]	45.52	1.61	37.64	1.31	51.76	1.83
Composite basis:						
At current land value [6]	80.16	2.83	68.68	2.39	79.87	2.83
At average acquisition value [7]	60.48	2.13	55.72	1.94	59.24	2.10

See footnotes at end of table.

TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]—Continued

Item	NC-5		NC-7		NC-8	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.88	$0.35	$6.39	$0.24	$6.96	$0.27
Power and equipment	20.08	1.03	20.96	.77	21.78	.86
Fuel and lubricants	7.10	.37	6.15	.23	7.23	.29
Repairs	4.22	.22	4.09	.15	3.60	.14
Reserve for replacement	5.55	.29	6.82	.25	6.75	.27
Interest and rental	3.21	.16	3.89	.15	4.21	.17
Materials	13.92	.72	18.38	.68	21.58	.85
Seed	7.53	.39	8.71	.32	8.44	.33
Fertilizer and lime	1.66	.09	2.25	.08	6.97	.27
Insecticides and fungicides	.02	----------	.01	----------	----------	----------
Herbicides	4.70	.24	7.40	.27	6.17	.24
Other materials	----------	----------	.02	----------	----------	----------
Custom services	2.22	.11	3.38	.12	3.82	.15
Interest on operating capital	1.37	.07	1.58	.06	1.85	.07
Total, direct costs	44.47	2.28	50.69	1.87	55.99	2.20
Overhead	6.07	.31	6.65	.24	7.39	.29
Management	7.07	.36	10.16	.37	10.09	.40
Total, excluding land	57.61	2.95	67.50	2.48	73.47	2.89
Alternative land allocations:						
Ownership basis:						
At current land value [2]	48.14	2.47	82.22	3.03	99.34	3.91
At average acquisition value [3]	20.79	1.07	34.56	1.27	42.79	1.68
Share rent basis [4]	47.07	2.42	74.24	2.74	69.37	2.73
Cash rent basis [5]	25.86	1.33	45.23	1.67	47.71	1.88
Composite basis:						
At current land value [6]	44.93	2.31	72.52	2.67	77.16	3.04
At average acquisition value [7]	30.84	1.58	46.02	1.70	52.75	2.08

See footnotes at end of table.

TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]—Continued

Item	NC-9		NC-10		NC-12	
	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel	Cost per acre	Cost per bushel
Labor	$6.17	$0.22	$4.74	$0.21	$7.23	$0.33
Power and equipment	22.17	.80	21.68	.98	20.62	.96
Fuel and lubricants	6.53	.24	5.93	.26	6.92	.32
Repairs	3.71	.13	4.09	.18	3.39	.16
Reserve for replacement	7.28	.26	7.53	.35	6.20	.29
Interest and rental	4.65	.16	4.13	.18	4.10	.19
Materials	21.05	.76	24.97	1.13	23.29	1.07
Seed	8.68	.31	8.27	.37	8.97	.41
Fertilizer and lime	5.51	.20	10.40	.47	6.68	.31
Insecticides and fungicides	.01	----------	.08	----------	.05	----------
Herbicides	6.76	.24	6.21	.28	7.35	.34
Other materials	.09	----------	----------	----------	.23	.01
Custom services	1.38	.05	.99	.04	1.65	.08
Interest on operating capital	1.70	.06	1.71	.08	1.83	.08
Total, direct costs	52.47	1.89	54.09	2.44	54.62	2.52
Overhead	6.00	.22	6.22	.28	4 90	.23
Management	11.49	.42	9.09	.41	8.40	.39
Total, excluding land	69.96	2.53	69.40	3.13	67.92	3.14
Alternative land allocations:						
Ownership basis:						
At current land value [2]	105.08	3.79	51.78	2.34	50.62	2.34
At average acquisition value [3]	43.87	1.58	24.52	1.11	21.77	1.00
Share rent basis [4]	75.41	2.72	48.14	2.18	44.09	2.03
Cash rent basis [5]	44.28	1.60	36.51	1.65	33.68	1.55
Composite basis:						
At current land value [6]	80.93	2.92	50.48	2.28	43.33	2.00
At average acquisition value [7]	64.04	2.31	36.39	1.65	33.85	1.56

See footnotes at end of table.

APPENDIX TABLE H-3.—SOYBEANS: PRODUCTION COSTS PER ACRE HARVESTED AND PER BUSHEL, BY COST ITEM, SPECIFIED SUBREGIONS, 1974 [1]—Continued

Item	NC-13	
	Cost per acre	Cost per bushel
Labor	$6.28	$0.29
Power and equipment	19.26	.90
Fuel and lubricants	5.18	.24
Repairs	3.43	.16
Reserve for replacement	6.61	.31
Interest and rental	4.05	.18
Materials	18.18	.85
Seed	8.98	.42
Fertilizer and lime	1.49	.07
Insecticides and fungicides		
Herbicides	7.56	.35
Other materials	.14	.01
Custom services	2.83	.13
Interest on operating capital	1.60	.07
Total, direct costs	48.15	2.24
Overhead	6.02	.28
Management	8.03	.37
Total, excluding land	62.20	2.89
Alternative land allocations:		
Ownership basis:		
At current land value [2]	53.37	2.49
At average acquisition value [3]	20.46	.95
Share rent basis [4]	54.51	2.54
Cash rent basis [5]	30.04	1.40
Composite basis:		
At current land value [6]	52.52	2.45
At average acquisition value [7]	37.30	1.74

[1] Items may not add due to rounding.
[2] Based on estimated current agricultural value of cropland multiplied by current rates of interest on Federal land bank mortgage loans.
[3] Based on estimated average value of cropland at time of acquisition by present owners multiplied by current rates of interest on Federal land bank mortgage loans.
[4] Net share rent is the landlord's share of crop receipts minus his share of the crop expenses. If the operator did not share rent, prevailing share rent terms in the subregion were applied.
[5] Based on average cash rent payments per acre of cropland. If the operator did not cash rent, prevailing average cash rental rates in the subregion were applied.
[6] Based on prevailing tenure arrangements on each farm reflecting actual combinations of cash rent, net share rent, and owner-operator land allocations. Current values of owner-operated cropland are used in this calculation.
[7] The details in footnote (6) above apply with the exception that for owner-operated land the average value of cropland at time of acquisition is used.
[8] Includes nonirrigated production only.

TABLE H-4.—SOYBEANS: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[Percent of production]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using: Current land values [1]	Direct plus overhead plus management plus land allocation using: Average land values [2]
SUBREGION SE-2					
Less than:					
$1					
$1.50	0.1	0.1			
$2	7.3	.3	0.1		
$2.50	15.7	9.7	1.2		0.3
$3	31.4	26.7	9.8	0.2	.3
$3.50	48.7	45.9	26.8	1.8	8.3
$4	68.6	53.2	46.0	7.6	18.6
$4.50	73.6	69.6	60.6	13.2	32.6
$5	79.0	77.0	69.7	41.9	54.7
$5.50	87.7	82.8	77.2	58.9	62.7
$6	92.8	88.1	82.9	63.8	71.4
$7	97.4	96.7	96.1	72.6	80.6
$8	99.6	98.3	98.2	88.6	96.1
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION SE-7					
Less than:					
$1					
$1.50	3.6	3.6			
$2	19.1	13.3	8.8		
$2.50	50.5	39.6	20.0		
$3	70.5	59.5	43.1		0.6
$3.50	76.1	70.6	62.5	6.3	20.7
$4	88.9	87.7	70.7	20.2	45.5
$4.50	90.3	89.5	88.5	34.5	55.9
$5	95.5	90.4	90.4	53.2	73.7
$5.50	98.2	93.9	91.6	64.0	74.5
$6	98.2	98.3	95.7	78.9	79.0
$7	98.4	98.5	98.5	91.7	92.2
$8	99.9	99.6	99.6	96.1	98.3
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION SE-9					
Less than:					
$1					
$1.50	3.4	1.8			
$2	21.3	17.7	10.2		1.8
$2.50	33.1	22.7	19.0	1.8	10.0
$3	54.1	48.7	28.1	10.4	11.0
$3.50	71.8	60.9	48.6	14.4	15.1
$4	92.2	90.1	67.4	20.2	25.8
$4.50	95.9	95.1	90.1	21.6	38.7
$5	96.6	95.9	95.1	41.6	64.2
$5.50	98.1	95.9	95.9	56.2	76.5
$6	98.1	98.1	96.1	75.7	86.7
$7	98.9	98.8	98.1	92.9	96.5
$8	99.9	99.2	98.9	96.0	98.0
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION SC-1 [3]					
Less than:					
$1					
$1.50	8.7	5.2			
$2	28.8	18.6	7.5		
$2.50	53.9	34.0	22.7		6.3
$3	78.7	67.5	53.9	5.9	10.4
$3.50	87.6	81.0	69.0	16.2	24.6
$4	91.8	87.8	81.3	24.6	52.1
$4.50	97.2	90.6	90.0	32.3	61.9
$5	97.2	97.0	91.8	61.0	79.4
$5.50	97.8	97.0	97.1	71.5	84.6
$6	99.1	98.0	97.3	86.4	91.9
$7	99.5	98.9	98.6	95.2	97.0
$8	99.5	99.2	99.3	97.2	97.5
All cost levels	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE H-4.—SOYBEANS: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[Percent of production]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using: Current land values [1]	Direct plus overhead plus management plus land allocation using: Average land values [2]
SUBREGION SC-2 [3]					
Less than:					
$1	----	----	----	----	----
$1.50	14.0	----	----	----	----
$2	28.2	16.7	12.9	----	----
$2.50	35.9	32.9	26.4	----	1.4
$3	53.9	46.0	33.6	10.4	20.1
$3.50	66.7	61.6	51.2	14.5	26.4
$4	73.2	70.3	62.4	23.7	31.0
$4.50	77.2	74.5	70.8	32.4	39.7
$5	82.2	77.2	76.4	43.0	52.8
$5.50	85.7	82.3	79.1	54.1	58.8
$6	97.5	85.7	83.3	64.9	69.0
$7	99.1	97.5	97.7	79.0	79.2
$8	99.7	99.6	99.9	94.6	95.0
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION GP-3					
Less than:					
$1	1.9	----	----	----	----
$1.50	16.1	8.0	----	----	----
$2	65.7	37.1	15.1	----	----
$2.50	78.1	71.9	48.4	1.9	5.4
$3	91.6	82.1	77.2	5.3	7.2
$3.50	93.8	91.3	87.1	13.9	19.1
$4	96.4	92.9	91.1	30.2	32.4
$4.50	98.9	96.5	95.3	53.0	67.5
$5	99.0	98.4	96.3	80.2	83.8
$5.50	99.0	99.2	98.8	87.4	89.5
$6	99.9	99.2	98.9	90.3	92.4
$7	99.9	100.0	99.5	95.0	95.8
$8	99.9	100.0	99.8	98.5	99.5
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION GP-6					
Less than:					
$1	19.7	.6	----	----	----
$1.50	64.1	37.0	12.1	----	----
$2	80.0	66.8	43.1	----	4.1
$2.50	90.7	79.3	71.3	4.1	6.8
$3	94.4	88.8	84.4	6.8	15.7
$3.50	97.8	95.1	88.8	9.5	27.4
$4	97.8	95.6	95.6	33.4	45.1
$4.50	98.2	97.5	95.9	55.5	67.3
$5	99.8	98.5	97.4	65.7	70.2
$5.50	100.0	98.9	97.8	80.5	82.4
$6	100.0	98.9	98.8	89.5	91.9
$7	100.0	99.9	99.8	95.9	97.8
$8	100.0	100.0	100.0	99.0	99.2
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-2					
Less than:					
$1	5.8	1.3	----	----	----
$1.50	54.0	37.5	7.5	----	----
$2	82.5	74.2	48.3	----	----
$2.50	91.3	89.5	79.0	.8	1.1
$3	96.9	94.5	88.6	1.7	2.0
$3.50	98.8	98.4	96.1	5.2	17.6
$4	99.7	98.8	98.3	10.3	39.2
$4.50	99.9	99.7	99.0	36.9	61.5
$5	99.9	99.9	99.9	58.0	79.3
$5.50	99.9	99.9	100.0	75.7	90.8
$6	99.9	99.9	100.0	84.7	96.7
$7	99.9	99.9	100.0	93.3	99.0
$8	99.9	99.9	100.0	98.6	99.8
All cost levels	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE H-4.—SOYBEANS: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[Percent of production]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using: Current land values [1]	Direct plus overhead plus management plus land allocation using: Average land values [2]
SUBREGION NC-3					
Less than:					
$1	6.1	3.9			
$1.50	52.9	32.6	6.4		
$2	78.4	66.5	46.2		.9
$2.50	96.0	86.3	71.7	.3	2.2
$3	97.5	96.6	90.0	2.4	9.3
$3.50	99.0	97.8	96.9	3.5	26.5
$4	99.9	99.7	98.1	23.9	46.2
$4.50	99.9	99.8	99.0	46.9	68.0
$5	99.9	99.8	99.7	75.3	82.4
$5.50	99.9	99.8	99.7	91.2	94.1
$6	100.0	99.8	99.7	94.3	96.0
$7	100.0	99.8	99.7	97.8	99.8
$8	100.0	99.8	99.7	99.2	99.8
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-4					
Less than:					
$1	6.9	.9			
$1.50	49.3	29.0	8.6		
$2	74.6	62.7	31.5		
$2.50	88.8	83.4	66.7		.3
$3	91.0	88.9	83.6	.8	4.0
$3.50	93.1	91.1	90.0	1.6	13.1
$4	97.7	94.5	93.2	6.3	31.9
$4.50	98.3	97.2	94.5	26.7	65.2
$5	98.4	97.6	97.2	56.0	78.0
$5.50	99.7	99.0	98.1	75.0	86.2
$6	99.9	100.0	99.8	85.1	90.2
$7	99.9	100.0	100.0	91.7	96.0
$8	99.9	100.0	100.0	96.0	99.5
All cost levels	100.0	100.0	100.0	100.0	100.2
SUBREGION NC-5					
Less than:					
$1					
$1.50	14.4	6.2			
$2	54.1	31.2	15.7		
$2.50	72.7	63.5	42.0		
$3	82.3	75.4	69.6	1.9	9.5
$3.50	88.2	83.0	75.8	1.9	22.5
$4	95.1	92.3	83.0	21.4	41.9
$4.50	97.4	95.9	91.2	35.0	57.5
$5	98.1	98.1	95.9	47.6	70.1
$5.50	98.2	98.3	98.3	60.6	80.6
$6	99.2	98.3	98.3	78.1	84.5
$7	99.7	100.0	99.7	92.3	97.9
$8	99.7	100.0	100.0	94.9	99.0
All costs levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-7					
Less than:					
$1	.3				
$1.50	26.8	13.2	.9		
$2	69.6	51.6	19.3		
$2.50	88.2	83.5	60.9		2.2
$3	95.3	90.2	86.5	1.7	8.6
$3.50	96.2	95.5	91.3	3.3	27.3
$4	97.8	97.8	96.0	11.4	47.6
$4.50	98.1	98.0	97.8	27.2	67.7
$5	99.3	98.3	97.9	55.7	82.6
$5.50	99.7	99.5	98.4	74.4	92.4
$6	99.7	99.9	99.7	85.2	95.3
$7	99.9	100.0	99.7	95.8	98.2
$8	99.9	100.0	99.9	97.1	98.6
All cost levels	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE H-4.—SOYBEANS: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974—Continued

[Percent of production]

Cost levels per bushel	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using: Current land values [1]	Direct plus overhead plus management plus land allocation using: Average land values [2]
SUBREGION NC-8					
Less than:					
$1	.4				
$1.50	22.1	21.7			
$2	45.5	35.0	22.1		
$2.50	76.1	57.5	38.3		
$3	84.0	76.1	65.3		
$3.50	94.3	85.3	77.9	2.4	22.6
$4	97.3	91.8	86.9	22.6	26.5
$4.50	97.3	96.4	91.7	26.3	45.2
$5	100.0	99.2	95.1	31.5	59.1
$5.50	100.0	100.0	99.1	39.8	66.9
$6	100.0	100.0	100.0	57.5	75.8
$7	100.0	100.0	100.0	81.7	89.9
$8	100.0	100.0	100.0	89.3	97.6
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-9					
Less than:					
$1	1.2	.6			
$1.50	35.1	18.3	3.6		
$2	65.4	51.2	26.8		
$2.50	84.5	75.4	58.5		1.2
$3	95.3	90.1	77.3	.2	2.4
$3.50	96.7	95.1	92.7	1.2	8.1
$4	98.0	96.5	95.2	6.4	17.9
$4.50	99.3	98.9	96.9	18.9	35.5
$5	99.4	99.2	99.2	45.1	64.6
$5.50	99.5	99.3	99.2	62.7	81.6
$6	100.0	99.4	99.3	76.7	88.3
$7	100.0	99.9	99.8	88.4	95.1
$8	100.0	100.0	99.9	96.1	99.1
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-12					
Less than:					
$1	.5				
$1.50	13.3	4.6			
$2	33.3	23.3	12.2		
$2.50	70.1	56.8	28.6		
$3	79.7	76.3	60.7	.3	4.2
$3.50	82.5	81.9	77.5	5.4	15.4
$4	89.1	86.5	82.1	17.6	29.3
$4.50	93.1	91.8	87.2	37.0	47.3
$5	93.6	93.7	91.8	61.7	72.4
$5.50	98.5	93.7	93.5	73.7	81.3
$6	98.6	98.6	94.1	79.4	88.4
$7	99.2	99.3	98.4	90.7	92.3
$8	99.4	99.5	99.1	96.2	98.5
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION NC-13					
Less than:					
$1	2.8				
$1.50	25.7	13.8			
$2	51.4	43.9	24.7		2.8
$2.50	73.4	59.6	47.9		6.1
$3	79.0	75.9	63.0	3.9	10.0
$3.50	89.7	84.5	76.2	6.3	13.5
$4	90.5	89.6	85.1	13.7	25.9
$4.50	95.7	91.9	89.5	31.3	50.5
$5	98.4	96.4	92.1	37.5	64.5
$5.50	98.8	98.8	97.1	67.0	82.9
$6	98.8	98.8	98.6	78.7	86.2
$7	99.7	99.9	99.5	87.0	96.7
$8	99.9	99.9	99.7	93.3	99.3
All cost levels	100.0	100.0	100.0	100.0	100.0

[1] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at current agricultural value times the average 1974 Federal land bank rate of interest.

[2] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at average acquisition value times the average 1974 Federal land bank rate of interest.

Both irrigated and nonirrigated production are included in the calculations for subregions SC-1 and SC-2.

APPENDIX I

TABLE I-1.—PEANUTS: ACREAGE AND YIELD, SPECIFIED SUBREGIONS, 1974 [1]

Subregion	Planted area (thousand acres)	Harvested area (thousand acres)	Yield per harvested acre (hundred weight)
SE-2-3	725	724	29.9
SE-9	244	244	28.6

[1] These data are generally based on farms having more than 50 acres of cropland per farm.

TABLE I-2.—PEANUTS: FERTILIZER USE IN SPECIFIED SUBREGIONS, 1974

Subregion	Percent of planted acres fertilized	Pounds applied per planted acre [1]		
		Nitrogen	Phosphorous	Potassium
SE-2-3	92.9	21.0	53.8	88.1
SE-9	64.6	4.6	25.7	53.9

[1] Quantities of fertilizer represent pounds of actual N, P_2O_5 and K_2O

TABLE I-3.—PEANUTS: DISTRIBUTION OF PRODUCTION BY COST LEVELS, 1974

[Percent of production]

Cost levels per hundredweight	Direct costs	Direct plus overhead costs	Direct plus overhead plus management	Direct plus overhead plus management plus land allocation using— Current land values [1]	Direct plus overhead plus management plus land allocation using— Average land values [2]
SUBREGIONS SE 2-3					
Less than—					
$5	2.2	2.7			
$6	35.6	26.8	38.8		3.2
$7	47.2	41.9	21.0	3.9	3.9
$8	76.7	62.2	48.2	5.5	10.2
$9	81.4	70.0	52.9	22.4	30.5
$10	86.7	85.0	72.3	50.2	51.2
$11	89.6	88.1	85.6	54.1	59.2
$12	92.0	92.1	90.6	63.3	65.5
$13	95.1	94.4	94.6	74.9	78.0
$14	96.4	96.2	96.5	85.1	88.1
$15	96.4	96.9	98.2	90.0	90.6
$17	96.4	96.9	99.4	97.2	97.8
All cost levels	100.0	100.0	100.0	100.0	100.0
SUBREGION SE 9					
Less than—					
$5	16.0	16.1			
$6	23.8	18.5	16.1		
$7	49.9	36.3	18.5		4.1
$8	63.1	52.3	43.2	4.1	6.5
$9	78.5	69.2	54.3	6.5	16.9
$10	85.9	83.4	69.2	10.9	27.3
$11	92.8	87.2	83.4	40.3	44.1
$12	94.8	94.1	87.2	58.2	61.5
$13	95.1	94.4	94.1	63.2	71.6
$14	97.4	95.2	94.4	76.7	77.6
$15	98.1	97.5	95.2	86.2	86.2
$17	98.1	98.2	98.2	94.6	95.4
All cost levels	100.0	100.0	100.0	100.0	100.0

[1] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at current agricultural value times the average 1974 Federal land bank rate of interest. Also included are payments reported in the survey for allotment rentals.

[2] Land allocation reflects the actual share or cash rental where land was rented and owner-operated at average acquisition value times the average 1974 Federal land bank rate of interest. Also included are payments reported in the survey for allotment rentals.

Appendix J

COST OF PRODUCTION ADVISORY COMMITTEE MEMBERS

Industry

Mr. George Anderson, National Association of Wheat Growers
Mr. Elbert Harp, Grain Sorghum Producers Association
Mr. Walter W. Goeppinger, President, National Corn Growers Association
Mr. William Prichard, American Soybean Association
Mr. Judd Mason, National Milk Producers Federation
Dr. Donald DeBord, National Cotton Council of America

Farm Organizations

Mr. John W. Scott, National Grange
Mr. W. E. Hamilton, American Farm Bureau Federation
Mr. Arthur Thompson, National Farmers Union
Mr. Roger Blobaum, National Farmers Organization

Extension Service

Dr. Buel F. Lanpher, Extension Service, USDA

Universities

Dr. M. Eugene Quenemoen, Department of Agricultural Economics, Montana State University
Dr. Darrel E. Kletke, Department of Agricultural Economics, Oklahoma State University

Agricultural Economics Associations

Dr. Harold O. Carter, Western, Department of Agricultural Economics, University of California
Dr. Verner G. Hurt, Southern, Department of Agricultural Economics, Mississippi State University
Dr. George J. Conneman, Jr., Northeastern Department of Agricultural Economics, Cornell University
Dr. C. B. Baker, American Department of Agricultural Economics, University of Illinois

Appendix K

MEASURES OF VARIABILITY

The farmers to be surveyed were chosen from a population list by selecting at random the starting name on the list from a sample interval, n, that would result in the desired sample size. From that starting name every nth name was selected. This is classified as a systematic random sample without replacements.

The costs per unit of production and the costs per harvested acre were computed for each farm. To compute the average costs per subregion the costs on each farm were weighted by the quantity of production for the costs per unit and by the number of harvested acres for the costs per harvested acre, as follows:

$$\overline{C}_{i.}=\frac{\sum_{j=1}^{n_i} C_{ij}P_{ij}}{\sum_{j=1}^{n_i} P_{ij}} \quad \text{and} \quad \overline{C}_{h.}=\frac{\sum_{k=1}^{n_h} C_{hk}H_{hk}}{\sum_{k=1}^{n_h} H_{hk}}$$

where:

$\overline{C}_{i.}$ = average cost per unit of production in the ith subregion.

$\overline{C}_{ij}$ = cost per unit of production on the jth farm in the ith subregion.

P_{ij} = production of the crop on the jth farm in the ith subregion.

$\overline{C}_{h.}$ = average cost per harvested acre in the kth subregion.

C_{hk} = cost per harvested acre on the hth farm in the kth subregion.

H_{hk} = harvested acres on the hth farm in the kth subregion.

n_i = number of farms in the ith subregion.

n_h = number of farms in the hth subregion.

To measure the variation of the costs per farm a weighted standard deviation was computed as:

$$S_i=\sqrt{\frac{\sum_{i=1}^{n_i} P_{ij}(C_{ij}-\overline{C}_{i.})^2}{\sum_{i=1}^{n_i} P_{ij}}} \quad \text{for cost per unit of production}$$

and

$$S_h=\sqrt{\frac{\sum_{k=1}^{n_h} H_{hk}(C_{hk}-\overline{C}_{h.})^2}{\sum_{k=1}^{n_h} H_{hk}}} \quad \text{for cost per harvested acre}$$

The averages and the standard deviations for all subregions were computed with the same formula with the weights modified by multiplying the production per farm, P_{ij}, and the harvevsted acres per farm, H_{hk}, by the ratio of total planted acres in each subregion to the respective survey planted acres.

The averages and relative standard deviation for each crop for all subregions total direct costs, overhead, management, land allocation on a composite basis with current values, the total costs of the above per unit of production and per harvested acre and yields are presented in table K–1. The relative standard deviation varies considerably between costs and subregions. In general, overhead costs have the largest measure of variability. These measures verify the large variation found in costs of producing these crops.

In table K–2 the standard errors of the means of the total direct costs per harvested acre and per unit of production and yields are presented. These represent the accuracy of the estimates. The present a fairly accurate estimate for all crops.

TABLE K–1.—AVERAGE COSTS PER ACRE HARVESTED AND PER UNIT PRODUCED AND AVERAGE YIELD WITH RELATIVE STANDARD DEVIATIONS OF MEASUREMENTS, ALL SUBREGIONS, 1974

Cost items	Cost per harvested acre	Relative standard deviation (percent)	Cost per unit	Relative standard deviation (percent)
Cotton:[1]				
Total direct cost	$165.52	54.9	$0.404	57.7
Overhead	9.70	105.7	.024	131.5
Management	11.52	75.9	.028	59.6
Land allocation [3]	41.23	80.3	.101	87.0
Total [4]	227.97	55.1	.557	56.2
Yield (pounds)	410.33	67.3		
Corn:[2]				
Total direct cost	$97.43	37.1	$1.31	64.9
Overhead	8.85	70.6	.12	88.7
Management	14.18	48.8	.19	22.5
Land allocation [3]	76.20	55.7	1.03	57.9
Total [4]	196.66	36.7	2.65	49.7
Yield (bushels)	74.29	43.1		
Grain sorghum:[2]				
Total direct cost	$58.94	69.5	$1.34	103.5
Overhead	5.81	82.9	.13	120.0
Management	8.14	83.4	.19	56.4
Land allocation [3]	33.90	68.5	.77	76.8
Total [4]	106.79	57.8	2.43	79.1
Yield (bushels)	43.99	64.0		
Barley:[2]				
Total direct cost	$44.41	74.7	$1.24	70.6
Overhead	5.59	149.0	.16	136.1
Management	6.76	63.1	.19	40.4
Land allocation [3]	29.07	81.3	.81	62.2
Total [4]	85.83	62.4	2.40	50.6
Yield (bushels)	35.74	59.9		

See footnotes at end of table.

TABLE K-1.—AVERAGE COSTS PER ACRE HARVESTED AND PER UNIT PRODUCED AND AVERAGE YIELD WITH RELATIVE STANDARD DEVIATIONS OF MEASUREMENTS, ALL SUBREGIONS, 1974—Continued

Cost items	Cost per harvested acre	Relative standard deviation (percent)	Cost per unit	Relative standard deviation (percent)
Winter wheat:[2]				
Total direct cost	$42.89	66.2	$1.43	101.3
Overhead	5.63	83.8	.19	97.8
Management	7.40	55.1	.25	37.9
Land allocation[3]	37.75	67.3	1.26	86.4
Total[4]	93.67	51.0	3.13	72.9
Yield (bushels)	29.52	47.6		
Durum wheat:[2]				
Total direct cost	$46.01	29.1	$2.34	41.1
Overhead	5.51	53.8	.28	68.6
Management	7.49	39.3	.38	24.4
Land allocation[3]	32.94	41.9	1.73	40.3
Total[4]	91.95	24.5	4.73	30.4
Yield (bushels)	19.64	33.1		
Spring wheat:[2]				
Total direct cost	$41.42	55.5	$1.90	63.8
Overhead	5.21	69.0	.24	80.8
Management	6.20	48.8	.28	27.0
Land allocation[3]	29.29	78.0	1.34	56.2
Total[4]	82.12	47.5	3.76	45.4
Yield (bushels)	21.90	70.7		
Soybean:[2]				
Total direct cost	$53.18	35.1	$2.16	54.8
Overhead	6.00	73.9	.24	80.9
Management	9.67	38.6	.39	24.0
Land allocation[3]	60.02	49.5	2.43	40.8
Total[4]	128.87	27.5	5.22	31.1
Yield (bushels)	24.70	31.2		
Peanuts:[2]				
Total direct cost	$215.83	27.7	$7.29	35.9
Overhead	16.92	71.3	.57	73.5
Management	32.08	39.0	1.08	22.0
Land allocation[3]	76.32	57.6	2.57	53.6
Total[4]	341.15	22.9	11.53	27.1
Yield (hundredweight)	29.59	29.9		
Flax:[2]				
Total direct cost	$34.04	33.6	$4.78	68.7
Overhead	4.46	69.5	.63	66.1
Management	4.58	49.3	.64	13.5
Land allocation[3]	19.29	53.7	2.71	51.9
Total[4]	62.37	30.6	8.76	50.3
Yield (bushel)	7.12	49.2		

[1] Unit of production is pounds.
[2] Unit of production is bushels.
[3] Land allocation, composite basis with current land values.
[4] Total costs with land allocation, composite basis, with current land values. No adjustment was made for value of by-products.

TABLE K-2.—STANDARD ERRORS OF THE MEANS FOR TOTAL DIRECT COSTS PER HARVESTED ACRE AND PER UNIT OF PRODUCTION AND YIELD, ALL SUBREGIONS, 1974

Crops	Units	Total direct costs		Yield per acre
		Per harvested acre	Per unit of production	
Cotton	Pound	$3.313	$0.008	10.20
Corn	Bushel	.788	.019	.708
Grain sorghum	do	1.490	.096	1.033
Barley	do	1.415	.037	.916
Winter wheat	do	.644	.033	.324
Durum wheat	do	.925	.067	.450
Other spring wheat	do	.854	.045	.575
Soybeans	do	.462	.029	.189
Peanuts	Hundredweight	5.222	.229	.773
Flaxseed	Bushel	1.100	.316	.337

Appendix L

TABLE L-1.—AVERAGE PRICE RECEIVED BY FARMERS, UNITED STATES, 1974 [1]

Crops	Unit	Amount
Cotton	Pound	$0.428
Corn	Bushel	2.95
Grain sorghum	do	2.80
Barley	do	2.72
All wheat	do	4.04
Durum wheat	do	5.79
Other spring wheat	do	4.33
Winter wheat	do	3.88
Soybeans	do	6.69
Peanuts	Pound	.179
Flaxseed	Bushel	9.45

[1] Field crops, CrPr 1(75), May 12, 1975, Crop Reporting Board, Statistical Reporting Service, U.S. Department of Agriculture.