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December, 1935

Extension Circular 839
1935

Winter Wheat Production Costs Nebraska 1935

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Six Counties

Cass
Douglas
Saunders
Fillmore
Perkins
Cheyenne

Nebraska
COOPERATIVE EXTENSION WORK
IN AGRICULTURE AND HOME ECONOMICS
U. of N. Agr'l. College & U. S. Dept. of Agr. Cooperating
W. H. Brokaw, Director, Lincoln

ACKNOWLEDGMENT

Acknowledgment is made of the cooperation of the winter wheat growers who submitted their records for this report, of the agricultural agents in the six counties concerned under whose supervision the records were obtained, and of the assistance given in the preparation of this report by the staff of the Department of Rural Economics and the Extension Service of the College of Agriculture, University of Nebraska.

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WINTER WHEAT PRODUCTION COSTS

Nebraska, 1935

Arthur G. George

The costs of producing winter wheat in Nebraska presented in this circular are based upon records submitted by wheat growers from six counties. This is the ninth year that similar records have been obtained. During these years Nebraska winter wheat growers have had high yields and poor yields; they have received high wheat prices as well as extremely low wheat prices; they have suffered the ravages of extreme drouth, the damaging effects of blasting winds and dust storms, and have seen hopes of high yields dashed by the devastating rust. It has been a period of extremes as to economic conditions as well as to the vagaries of nature. A comparison of cost of production figures over this period illustrates how the cost per bushel is influenced by the above conditions.

Table 1 shows that costs per bushel were comparatively high during the years 1927 to 1930, inclusive. These costs were not relatively high, however, when one remembers that prices were high during those years and yields were satisfactory. During the three acute depression years, 1931 to 1933, inclusive, costs per bushel were generally lower except in those counties where yields were unusually low. During this period prices were extremely low and yields lower than during the four years preceding. Then during 1934 and 1935 costs per bushel increased due, primarily, to the drouth of 1934 and the rust damage of 1935. Higher prices during these two years tended to ease the unhappy situation to some extent.

Cost per acre (see Table 2) do not show the wide fluctuations found in the costs per bushel. Acre costs were lower during the depression years than for those preceding due largely to lower costs for labor, power, and seed. Acre costs during the drouth and rust years were somewhat lower than if yields had been normal because of the decreased expense for harvesting and threshing.

COSTS AND PRICES

Figure 1 shows average prices Nebraska farmers received for wheat on the 15th of each month from November, 1934, to October, 1935, inclusive. If costs per bushel in Table 1 for 1935 are compared with the prices indicated in Figure 1 from August to October it will be seen that there was a small margin favorable to the wheat grower.

This margin must be discounted by the amount of any storage costs by the cost of hauling wheat away from the threshing machine or combine and marketing costs. When all those costs are taken into account it appears doubtful if any profit was made on the wheat produced by the cooperators in this study in 1935. In computing profits the grower must take his benefit payments into account. These payments have not been considered in this study.

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TABLE 1. Costs per bushel of producing winter wheat, 1927 - 1935.

County	1927	1928	1929	1930	1931	1932	1933	1934	1935	9 year average
Cass	$.89	$.72	$.98	$.86	$.65	$.49	$.47	$.62	$.53	$.69
Douglas	.84	.88	.99	.81	.62	.59	.71	.71	.90	.78
Saunders	.89	.73	.94	.78	.63	.50	.51	.94	.63	.73
Fillmore	.72	.63	.80	.70	.49	.95	.78	5.28	.86	1.25
Perkins N.F.	.40	.47	.50	.33	.68	.80	.73	.80	.58	.59
Perkins S.F.	.35	.40	.62	.29	.48	1.45	1.18	.55	.61	.66
Cheyenne N.F.	-	-	-	.34	.67	.68	.79	.76	1.37	-
Cheyenne S.F.	-	-	-	.33	.62	.49	.93	.39	.76	-

Note: N.F. = Non-fallow
S.F. = Summer-fallow

1935 WINTER WHEAT COSTS

Detailed cost of production figures for 1935 are given in the following pages. They include only those costs incurred through threshing or combining and do not include costs for hauling the wheat away from the threshing machine or combine.

One hundred and thirty-four records were obtained from Nebraska winter wheat growers by the Agricultural Extension Service and the Department of Rural Economics of the College of Agriculture, University of Nebraska. The above agencies worked in cooperation with the agricultural agents of the different counties concerned.

The records have been summarized by counties and the data appear later in this report. Discussions are given separately for the data from the eastern and western counties. The eastern counties are Cass, Douglas, Saunders, and Fillmore; the western counties are Perkins and Cheyenne. Below are given the number of records and the table numbers for each of the six counties:

County	Number of records	Table number	County	Number of records	Table number
Cass	5	3	Perkins, non-fallow	25	7
Douglas	8	4	Perkins, summer-fallow	19	8
Saunders	28	5	Cheyenne, non-fallow	9	9
Fillmore	30	6	Cheyenne, summer-fallow	10	10

TABLE 2. Costs per acre* of producing winter wheat, 1927 - 1935.

County	1927	1928	1929	1930	1931	1932	1933	1934	1935	9 year average
Cass	$ 11.55	$ 11.53	$ 9.38	$ 11.34	$ 9.70	$ 6.47	$ 6.50	$ 6.99	$ 7.82	$ 9.03
Douglas	11.80	12.66	12.52	10.52	10.20	8.51	7.07	8.27	9.03	10.06
Saunders	11.83	11.72	10.34	11.29	10.36	6.14	6.43	6.82	7.17	9.12
Fillmore	9.76	9.43	8.55	8.08	9.08	6.58	5.36	15.85	5.74	8.71
Perkins N.F.	5.10	5.62	5.00	4.84	3.50	4.33	3.00	3.05	4.51	4.33
Perkins S.F.	6.17	6.88	6.53	6.59	4.84	10.47	4.42	3.71	5.83	6.16
Cheyenne N.F.	-	-	-	4.64	3.33	3.93	3.94	2.91	4.24	-
Cheyenne S.F.	-	-	-	7.81	5.18	5.58	6.39	4.00	7.75	-

Note N.F. = Non-fallow
S.F. = Summer-fallow

*Does not include a charge for use of land.

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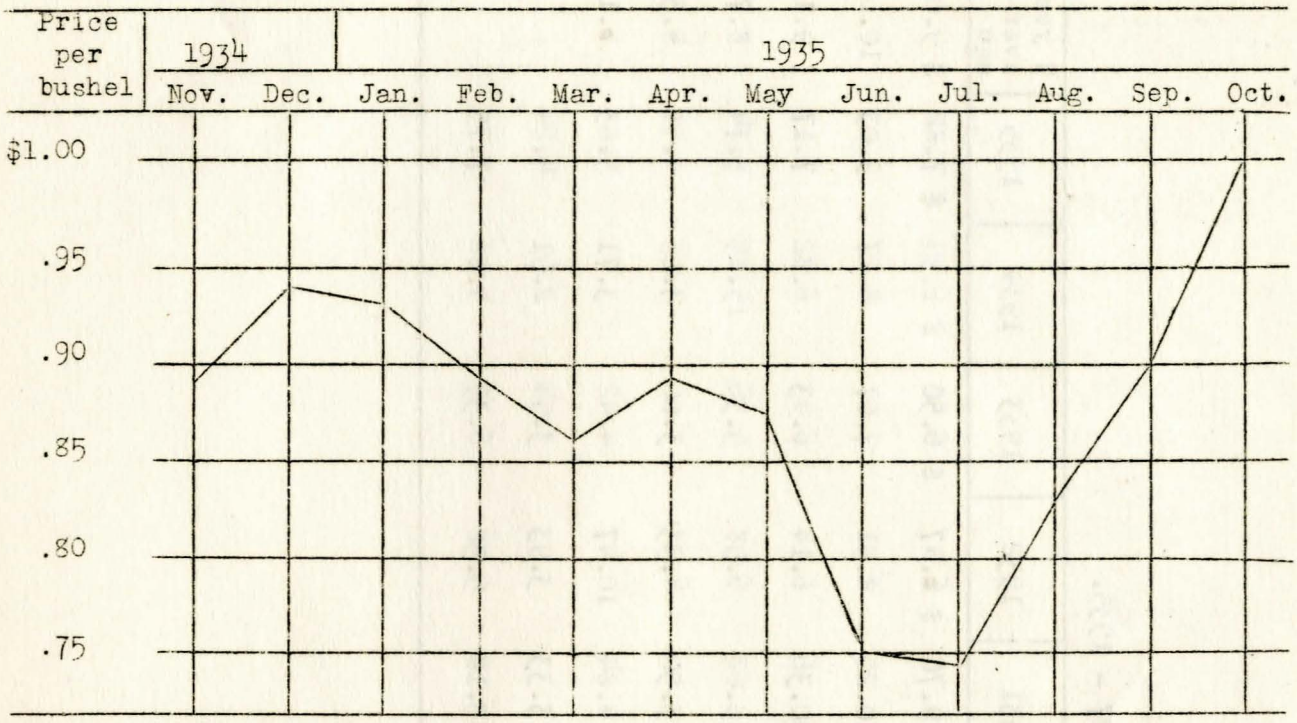
FIGURE 1. Average prices received by Nebraska farmers for wheat on the 15th of each month, November, 1934 - October, 1935*



*Price data from monthly issues of Crops and Markets, U. S. Department of Agriculture.

Each county tabulation shows average figures for the following: (1) The hours of labor and power required per acre up to harvest and for harvest; (2) the costs per acre for labor, power, equipment, and seed separately and the total cost per acre up to harvest; (3) the harvesting and threshing or combining cost per acre; (4) the total cost per acre; (5) the number of acres seeded and, if any were abandoned, the number of acres harvested; (6) total yield and tenant yield per acre; and (7) cost per bushel. In addition, where a sufficient number of records were obtained from a county similar average figures are shown in separate columns for the one-third having the lowest costs per bushel and for the one-third having the highest costs per bushel. These counties are Saunders, Fillmore, and Perkins. Each cooperator who submitted a record for this report will receive a copy of it in which his figures appear in the column headed "Your Farm" in the table for his county. Two tables are given each for Perkins and Cheyenne counties. One table in each case shows data for non-fallowed wheat and one for summer-fallowed wheat. Average figures for each of the four eastern counties are shown in Table 11 and those for each of the two western counties in Table 12.

Cost data up to harvest are based on acres seeded. Harvest costs and total costs per acre are based on acres harvested. Where abandonment occurred all costs up to harvest are charged to the acreage harvested except where the entire acreage was abandoned. In which case no figures are given except for those items which apply up to harvest. This occurred with the high-cost groups for both non-fallowed and summer-fallowed wheat in Perkins county.

Costs per acre do not include any land charges. Costs per bushel were obtained by dividing acre costs by the tenant yields, thus indirectly giving a land charge. Tenant yields are the average shares received by tenants and have been used for owners as well as tenants in this report.

Cost items were charged at prices given by the cooperating wheat growers except those where flat rates were charged as indicated below (custom work charged at rates given):

MAN LABOR: Unpaid and regular hired labor, 20 cents per hour.
Day labor, actual wages paid plus 75 cents per day for room and board.

POWER: Horse power, 9 cents per horse hour.
Tractor power, 2-plow size, 65 cents per hour.
3-plow size, $1.00 per hour.
4-plow size, $1.10 per hour.
6-plow size, $1.30 per hour.

EQUIPMENT: Horse drawn, 3½ cents per horse hour.
Tractor drawn, 2-plow size, 14 cents per hour.
3-plow size, 21 cents per hour.
4-plow size, 28 cents per hour.
6-plow size, 42 cents per hour.

COMBINING: $1.50 per acre.

FACTORS AFFECTING COSTS IN EASTERN COUNTIES

YIELDS.--Costs per bushel in winter wheat production are influenced most by yields per acre. This is indicated when tenant yields and costs per bushel for the four eastern counties are compared. For ready comparison these figures taken from Table 11 are given herewith:

	Cass	Douglas	Saunders	Fillmore
Tenant yield	14.8 bu.	10.1 bu.	11.4 bu.	6.7 bu.
Cost per bushel	$.53	$.90	$.63	$.86

The highest average tenant yield was 14.8 bushels per acre in Cass county. In this county we find the lowest cost per bushel, 53 cents. The lowest tenant yield was 6.7 bushels in Fillmore county where the cost per bushel was 86 cents. The highest cost per bushel was 90 cents in Douglas county where the tenant yield was 10.1 bushels. Other factors than yield contributed to this comparatively higher cost. Costs per acre for labor, power, and harvesting and threshing were higher in this county than in any of the other three counties of the eastern group as Table 11 shows.

Figures for Saunders county (see Table 5) show the tenant yield of the low-cost farms was 13.7 bushels per acre and the cost per bushel, 48 cents. The high-cost farms in the same county had a cost per bushel of 82 cents and the tenant

yield, 9.3 bushels per acre. The low-cost farms in Fillmore county (see Table 6) produced winter wheat at an average cost of 54 cents per bushel with the tenant yield 10.6 bushels per acre. The high-cost farms of that county had an average tenant yield of 2.3 bushels per acre and the cost per bushel was $2.93. This higher cost per bushel was due primarily both to a lower yield and to an abandonment of nearly 40 per cent of the acreage seeded compared with no abandonment on the low-cost farms.

ABANDONMENT.--Where winter wheat acreage is abandoned the costs of preparing the ground and seeding are charged to such acres as are harvested. With heavy abandonment in an area added charges are made on the wheat produced from the acres harvested which would not be the case in areas where there was no abandonment. The records from Cass county (see Table 3) show no abandoned acres. Those from Douglas county (see Table 4) show an abandonment of 4.1 per cent. The Saunders county records (see Table 5) show an abandonment of four-tenths of one per cent with no abandonment in either the low-cost or high-cost groups. The abandonment in Fillmore county (see Table 6) was 12.3 per cent with none in the low-cost group. The high-cost group for this county shows an abandonment of 37.9 per cent. The yields shown in the different tables are from the acres harvested so that when the costs on abandoned acres are charged to these yields the costs per bushel will be unusually high if the abandonment is heavy.

LABOR.--Labor requirements to produce winter wheat may vary considerably between counties due mainly to differences in soil, climatic conditions, and methods followed in preparing the seed bed. The differences among the four eastern counties as to hours of labor and costs of labor per acre may be noted in Table 11. The hours of labor used in Douglas county up to harvest were about double the number used in Cass and Saunders counties. The labor used for harvest was also more but with a lower proportion than that used up to harvest. In Fillmore county the labor used up to harvest and for harvest was less than the amount used in any of the other three counties. The labor cost up to harvest for the four counties was Cass, $.62; Douglas, $1.23; Saunders, $.51; and Fillmore, $.44.

The average labor cost per acre up to harvest for the low-cost farms in Saunders county was $.46 and for the high-cost farms, $.58. In Fillmore county the labor cost up to harvest for the low-cost farms was $.50 and $.44 for the high-cost farms.

POWER AND EQUIPMENT.--These items of cost up to harvest were highest in Douglas county and lowest in Fillmore county. Those for Cass and Saunders counties were about the same and midway between the two extremes mentioned. These costs were $1.75 per acre for Cass county, $2.17 for Douglas, $1.67 for Saunders, and $1.41 for Fillmore county. The power and equipment cost per acre for the low-cost farms in Saunders county were $1.53 and $1.84 for the high-cost farms. In Fillmore county such costs for the low-cost farms were $1.41 and $1.48 for the high-cost farms.

HARVESTING AND THRESHING.--These costs include the customary threshing charge per bushel and the costs for labor, power, twine, and equipment used. In Fillmore county some of the records showed that combines were used and in such cases the flat rate of $1.50 per acre was charged for this operation. Heretofore such records were not used in the summaries but they were included this year because their number was sufficiently great that it was believed they should be used to

arrive at representative conditions. The use of combines probably gives a lower cost for harvesting and threshing than if binders and threshing machines had been used.

Harvesting and threshing costs per acre in the different counties were Cass, $4.26; Douglas, $4.27; Saunders, $3.87; and Fillmore, $2.61. These costs were $3.52 and $4.02 per acre, respectively for the low-cost and high-cost farms in Saunders county and $2.97 and $2.06, respectively, for the low-cost and high-cost farms in Fillmore county. If these costs are charged to the tenant yields we find the following costs per bushel for these operations:

	Cass	Douglas	Saunders			Fillmore		
	Average	Average	Average	Low-cost farms	High-cost farms	Average	Low-cost farms	High-cost farms
Tenant yields bus.	14.8	10.1	11.4	13.7	9.3	6.7	10.6	2.3
Harvesting and threshing costs per bushel	$ .29	$ .42	$ .34	$ .26	$.43	$.39	$ .28	$.90

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TABLE 3. Cost of producing winter wheat in Cass county, 1935.

	Your Farm	Average of 5 farms
NUMBER OF FARMS		5
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		3.10
Horse		13.04
Tractor*		1- .43
Harvest		
Man		5.63
Horse		9.59
Tractor*		1- .26
COST PER ACRE		
Up to harvest		
Man labor		$ .62
Power		1.27
Equipment		.48
Seed		1.19
Total		3.56
Harvesting and threshing cost		4.26
Total cost per acre**		7.82
NUMBER OF ACRES		20.1
YIELD PER ACRE: BUSHELS		
Total yield		24.6
Tenant yield		14.8
COST PER BUSHEL**		$ .53

*First number in column indicates number of farms on which tractors were used; second number indicates number of hours per acre tractors were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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TABLE 4. Cost of producing winter wheat in Douglas county, 1935.

	Your Farm	Average of 8 farms
NUMBER OF FARMS		8
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		6.14
Horse		7.13
Tractor*		7- 1.59
Harvest		
Man		6.32
Horse		7.82
Tractor*		7- .75
COST PER ACRE		
Up to harvest (Based on acres seeded)		
Man labor		$ 1.23
Power		1.70
Equipment		.47
Seed		1.16
Total (Based on acres seeded)		4.56
Total (Based on acres harvested)		4.76
Harvesting and threshing cost		4.27
Total cost per acre** (Based on acres harvested)		9.03
NUMBER OF ACRES SEEDED		24.6
NUMBER OF ACRES HARVESTED		23.6
YIELD PER ACRE: BUSHELS		
Total yield		16.8
Tenant yield		10.1
COST PER BUSHEL**		$ .90

*First number in column indicates number of farms on which tractors were used; second number indicates number of hours per acre tractors were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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TABLE 5. Cost of producing winter wheat in Saunders county, 1935

	Your Farm	Average of 28 Farms	Average of 9 Low-cost Farms	Average of 9 High-cost Farms
NUMBER OF FARMS		28	9	9
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		2.56	2.29	2.90
Horse		7.19	6.05	8.72
Tractor*		18- 1.21	6- 1.06	4- 1.56
Harvest				
Man		5.30	4.41	5.64
Horse		6.86	5.53	7.60
Tractor*		21- .58	7- .42	7- .68
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .51	$ .46	$ .58
Power		1.28	1.18	1.40
Equipment		.39	.35	.44
Seed		1.10	1.00	1.13
Total (Based on acres seeded)		3.28	2.99	3.55
Total (Based on acres harvested)		3.30	2.99	3.55
Harvesting and threshing cost		3.87	3.52	4.02
Total cost per acre** (Based on acres harvested)		7.17	6.51	7.57
NUMBER OF ACRES SEEDED		26.1	24.4	32.3
NUMBER OF ACRES HARVESTED		26.0	24.4	32.3
YIELD PER ACRE: BUSHELS				
Total yield		19.7	22.8	16.8
Tenant yield		11.4	13.7	9.3
COST PER BUSHEL**		$ .63	$ .48	$ .82

*First number in column indicates number of farms on which tractors were used; second number indicates number of hours per acre tractors were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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TABLE 6. Cost of producing winter wheat in Fillmore county, 1935.

	Your Farm	Average of 30 Farms	Average of 10 Low-cost Farms	Average of 10 High-cost Farms
NUMBER OF FARMS		30	10	10
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		2.21	2.48	2.20
Horse		8.05	8.16	9.82
Tractor*		14- .86	7- .65	3- 1.01
Harvest				
Man		3.01	3.40	2.62
Horse		4.22	4.59	3.85
Tractor*		17- .49	7- .49	4- .47
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .44	$ .50	$ .44
Power		1.06	1.06	1.09
Equipment		.35	.35	.39
Seed		.89	.83	.92
Total (Based on acres seeded)		2.74	2.74	2.84
Total (Based on acres harvested)		3.13	2.74	4.57
Harvesting and threshing or combining cost		2.61	2.97	2.06
Total cost per acre** (Based on acres harvested)		5.74	5.71	6.63
NUMBER OF ACRES SEEDED		65.1	63.3	63.3
NUMBER OF ACRES HARVESTED		57.1	63.3	39.3
YIELD PER ACRE: BUSHELS				
Total yield		10.2	16.3	3.4
Tenant yield		6.7	10.6	2.3
COST PER BUSHEL**		$ .86	$ .54	$2.93

*First number in column indicates number of farms on which tractors were used; second number indicates number of hours per acre tractors were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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FACTORS AFFECTING COSTS IN WESTERN COUNTIES

YIELDS.--The tenant yields per acre and the costs per bushel for Perkins and Cheyenne counties as shown in Table 12 are given here:

	Perkins		Cheyenne	
	Non-fallowed	Summer-fallowed	Non-fallowed	Summer-fallowed
Tenant yields	7.8 bus.	9.6 bus.	3.1 bus.	10.3 bus.
Cost per bushel	$.58	$.61	$1.37	$.76

Non-fallowed wheat in Perkins county cost 58 cents per bushel and the tenant yield was 7.8 bushels per acre. In Cheyenne county the tenant yield on non-fallowed wheat was 3.1 bushels per acre and the cost per bushel was $1.37. Since the acre costs up to harvest were 10 cents less in Cheyenne county than in Perkins county on non-fallowed wheat and the combining cost per acre was only 1 cent greater (see Table 12) and the relative abandonment about the same, it can be seen that the great difference in costs per bushel was due largely to the difference in the tenant yield per acre.

On the summer-fallowed wheat in Perkins county the cooperators produced winter wheat at an average cost of $.61 per bushel when their average tenant yield was 9.6 bushels per acre. In Cheyenne county the growers of summer-fallowed wheat produced it at an average cost of $.76 per bushel when their average tenant yield was 10.3 bushels per acre. In this instance the difference in costs per bushel due to differences in yield are not apparent since tenant yields were about the same. The cost per acre up to harvest was greater in Cheyenne county and the relative abandonment was greater in Cheyenne county.

It is obvious that if acre costs were equal for two growers that the bushel cost would be less for that grower with the larger tenant yield. The records from Perkins and Cheyenne counties do not show the extent of the influence of yields per acre on costs per bushel largely because of the abandonment factor which enters in each of the four groups of records from these two counties.

ABANDONMENT.--It has been explained in the discussion for the eastern counties how abandonment of winter wheat acreage influenced the cost per bushel adversely. The records submitted from Perkins county showed for the non-fallow group an average abandonment in acreage of 55.9 per cent, for the low-cost group 18.3 per cent, and 100 per cent for the high-cost group. In the same county the abandonment figures for the growers of summer-fallowed wheat were; average, 47.3 per cent; low-cost growers, 8.8 per cent; and 100 per cent for the high-cost farms. The producers of non-fallowed wheat in Cheyenne county suffered an abandonment loss of 55.1 per cent of their seeded acreage and the summer-fallowed growers a loss of 55.9 per cent. In spite of low costs up to harvest the heavy losses from abandonment caused a much higher production cost per bushel than would otherwise have been the case.

LABOR.--The labor costs up to harvest on non-fallowed wheat were 10 cents and 9 cents per acre, respectively, in Perkins and Cheyenne counties. On summer-fallowed wheat similar costs were 22 cents for Perkins county and 30 cents for Cheyenne county. These figures indicate that on non-fallowed ground the amount of labor expended in producing an acre of wheat was about the same in the two counties but that the Cheyenne county growers expended more labor on their summer-fallowed wheat than did those from Perkins county. More than twice as much labor was expended on summer-fallowed wheat than on non-fallowed wheat in Perkins county up to harvest and more than three times as much in Cheyenne.

POWER AND EQUIPMENT.--These costs on non-fallowed wheat were $.61 per acre in Perkins county and $.58 per acre in Cheyenne county. On summer-fallowed wheat similar costs per acre were $1.47 in Perkins county and $1.85 in Cheyenne. Of the total costs per acre up to harvest those for power and equipment were slightly less than half the total on non-fallowed wheat and more than half the total on summer-fallowed wheat.

COMBINING.--The charge for combining was $1.50 per acre where the grower used his own machines. If the wheat was custom cut the charge used was that actually paid by the grower. In case part of the grain was cut with a binder and threshed then the charges for these operations were included with the combining charge. These variations account for the slight differences in the combining charges per acre as shown in Tables 7, 8, 9, 10, and 12. If the combining costs per acre are charged to the tenant yields we find the following combining costs per bushel:

	Perkins		Cheyenne	
	Non-fallow	Summer-fallow	Non-fallow	Summer-fallow
Tenant yields	7.8 bus.	9.6 bus.	3.1 bus.	10.3 bus.
Combining costs per bushel	$.19	$.15	$.48	$.15

On the basis used for computing the above, the costs per bushel are the costs to the producers for combining.

No special mention has been made in this discussion regarding comparative costs between average, low-cost, and high-cost farms in Perkins county because there was very little difference in acre costs up to harvest. Most of the difference in bushel costs between the average and low-cost farms was due to differences in abandonment. The high-cost farms had no production so that comparisons with other groups could not be made on the basis of cost of production per bushel.

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TABLE 7. Cost of producing winter wheat on non-fallowed land in Perkins county, 1935

	Your Farm	Average of 25 Farms	Average of 8 Low-cost Farms	Average of 8 High-cost Farms
NUMBER OF FARMS		25	8	8
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		.50	.50	.53
Horse*		7- .90	2- .74	3- .62
Tractor		.44	.47	.45
Harvest				
Man		.71	.74	-
Horse*		-	-	-
Tractor		.37	.38	-
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .10	$ .10	$ .10
Power		.49	.52	.50
Equipment		.12	.12	.13
Seed		.62	.60	.65
Total (Based on acres seeded)		1.33	1.34	1.38
Total (Based on acres harvested)		3.02	1.65	-
Harvesting cost: combining		1.49	1.49	-
Total cost per acre** (Based on acres harvested)		4.51	3.14	-
NUMBER OF ACRES SEEDED		244.8	327.0	165.8
NUMBER OF ACRES HARVESTED		108.0	267.0	-
YIELD PER ACRE: BUSHELS				
Total yield		11.6	13.6	-
Tenant yield		7.8	9.1	-
COST PER BUSHEL**		$ .58	$ .35	-

*First number in column indicates number on which horses were used; second number indicates average number of hours per acre horses were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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TABLE 8. Cost of producing winter wheat on summer-fallowed land in Perkins county, 1935.

	Your Farm	Average of 19 Farms	Average of 6 Low-cost Farms	Average of 6 High-cost Farms
NUMBER OF FARMS		19	6	6
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		1.11	.95	1.35
Horse*		2-1.37	-	1-2.22
Tractor		1.09	.95	1.29
Harvest				
Man		.79	.82	-
Horse*		-	-	-
Tractor		.41	.41	-
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .22	$ .19	$ .27
Power		1.18	1.01	1.42
Equipment		.29	.25	.35
Seed		.60	.61	.61
Total (Based on acres seeded)		2.29	2.06	2.65
Total (Based on acres harvested)		4.35	2.26	-
Harvesting cost: combining		1.48	1.47	-
Total cost per acre* (Based on acres harvested)		5.83	3.73	-
NUMBER OF ACRES SEEDED		163.5	215.2	113.7
NUMBER OF ACRES HARVESTED		86.1	196.2	-
YIELD PER ACRE: BUSHELS				
Total yield		14.3	16.1	-
Tenant yield		9.6	10.7	-
COST PER BUSHEL**		$ .61	$ .35	-

*First number in column indicates number on which horses were used; second number indicates average number of hours per acre horses were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

TABLE 9. Cost of producing winter wheat on non-fallowed land in Cheyenne county, 1935

	Your Farm	Average of 9 Farms
NUMBER OF FARMS		9
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		.44
Horse*		1- .20
Tractor		.44
Harvest		
Man		.50
Horse*		-
Tractor		.25
COST PER ACRE		
Up to harvest (Based on acres seeded)		
Man labor		$ .09
Power		.47
Equipment		.11
Seed		.56
Total (Based on acres seeded)		1.23
Total (Based on acres harvested)		2.74
Harvesting cost: combining		1.50
Total cost per acre** (Based on acres harvested)		4.24
NUMBER OF ACRES SEEDED		201.3
NUMBER OF ACRES HARVESTED		90.3
YIELD PER ACRE: BUSHELS		
Total yield		4.5
Tenant yield		3.1
COST PER BUSHEL**		$1.37

*First number in column indicates number on which horses were used; second number indicates average number of hours per acre horses were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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TABLE 10. Cost of producing winter wheat on summer fallowed land in Cheyenne county, 1935.

	Your Farm	Average of 10 Farms
NUMBER OF FARMS		10
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		1.50
Horse*		2-5.56
Tractor		1.26
Harvest		
Man		.76
Horse*		-
Tractor		.38
COST PER ACRE		
Up to harvest (Based on acres seeded)		
Man labor		$ .30
Power		1.47
Equipment		.38
Seed		.58
Total (Based on acres seeded)		2.73
Total (Based on acres harvested)		6.20
Harvesting cost: combining		1.55
Total cost per acre** (Based on acres harvested)		7.75
NUMBER OF ACRES SEEDED		175.1
NUMBER OF ACRES HARVESTED		77.2
YIELD PER ACRE: BUSHELS		
Total yield		15.4
Tenant yield		10.3
COST PER BUSHEL**		$ .76

*First number in column indicates number on which horses were used; second number indicates average number of hours per acre horses were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

TABLE 11. Summary of winter wheat production costs in eastern counties, 1935.

	Cass	Douglas	Saunders	Fillmore
NUMBER OF FARMS	5	8	28	30
LABOR AND POWER PER: HOURS				
Up to harvest				
Man	3.10	6.14	2.56	2.21
Horse	13.04	7.13	7.19	8.05
Tractor*	1- .43	7- 1.59	18- 1.21	14- .86
Harvest				
Man	5.63	6.32	5.30	3.01
Horse	9.59	7.82	6.86	4.22
Tractor*	1- .26	7- .75	21- .58	17- .49
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man Labor	$ .62	$ 1.23	$ .51	$ .44
Power	1.27	1.70	1.28	1.06
Equipment	.48	.47	.39	.35
Seed	1.19	1.16	1.10	.89
Total (Based on acres seeded)	3.56	4.56	3.28	2.74
Total (Based on acres harvested)	3.56	4.76	3.30	3.13
Harvesting and threshing cost	4.26	4.27	3.87	2.61
Total cost per acre** (Based on acres harvested)	7.82	9.03	7.17	5.74
NUMBER OF ACRES SEEDED	20.1	24.6	26.1	65.1
NUMBER OF ACRES HARVESTED	20.1	23.6	26.0	57.1
YIELD PER ACRE: BUSHELS				
Total yield	24.6	16.8	19.7	10.2
Tenant yield	14.8	10.1	11.4	6.7
COST PER BUSHEL**	$ .53	$ .90	$ .63	$ .86

*First number in column indicates number of farms on which tractors were used; second number indicates number of hours per acre tractors were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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TABLE 12. Summary of winter wheat production costs in western counties, 1935.

	Perkins		Cheyenne	
	Non-fallowed	Summer-fallowed	Non-fallowed	Summer-fallowed
NUMBER OF FARMS	25	19	9	10
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man	.50	1.11	.44	1.50
Horse*	7- .90	2-1.37	1- .20	2-5.56
Tractor	.44	1.09	.44	1.26
Harvest				
Man	.71	.79	.50	.76
Horse*	-	-	-	-
Tractor	.37	.41	.25	.38
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor	$ .10	$ .22	$ .09	$ .30
Power	.49	1.18	.47	1.47
Equipment	.12	.29	.11	.38
Seed	.62	.60	.56	.58
Total (Based on acres seeded)	1.33	2.29	1.23	2.73
Total (Based on acres harvested)	3.02	4.35	2.74	6.20
Harvesting Cost: combining	1.49	1.48	1.50	1.55
Total cost per acre** (Based on acres harvested)	4.51	5.83	4.24	7.75
NUMBER OF ACRES SEEDED	244.8	163.5	201.3	175.1
NUMBER OF ACRES HARVESTED	108.0	86.1	90.3	77.2
YIELD PER ACRE: BUSHELS				
Total yield	11.6	14.3	4.5	15.4
Tenant yield	7.8	9.6	3.1	10.3
COST PER BUSHEL**	$ .58	$ .61	$1.37	$ .76

*First number in column indicates number on which horses were used; second number indicates average number of hours per acre horses were used on these farms.

**Cost per acre does not include a charge for the use of land while cost per bushel does include such a charge.

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SUMMARY

Only the more important items affecting costs have been mentioned in the foregoing discussion. Other factors have had some influence on cost differences and may be observed by referring to the different tables. Average costs per acre, tenant yields per acre, and costs per bushel follow:

	Eastern Counties			
	Cass	Douglas	Saunders	Fillmore
Cost per acre	$7.82	$9.03	$7.17	$5.74
Tenant yield	14.8 bus.	10.1 bus.	11.4 bus.	6.7 bus.
Cost per bushel	$ .53	$ .90	$ .63	$ .86

	Western Counties			
	Perkins		Cheyenne	
	Non-fallowed	Summer-fallowed	Non-Fallowed	Summer-fallowed
Cost per acre	$4.51	$5.83	$4.24	$7.75
Tenant yield	7.8 bus.	9.6 bus.	3.1 bus.	10.3 bus.
Cost per bushel	$ .58	$ .61	$1.37	$ .76

Yields per acre and abandonment of seeded acreage were the factors having the greatest influence on costs per bushel. Differences in the amount of labor and power used, the use of equipment, the method of harvesting and threshing, and the amount of seed used were factors, each of which affected bushel costs in varying degrees under the conditions which prevailed for winter wheat production in 1935.

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