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January, 1938

Extension Circular 839
1937

Winter Wheat Production Costs
Nebraska
1937

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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

We are indebted to the wheat growers who furnished their records for this report; to the agricultural agents in the counties concerned for their supervision of the work; and to the staffs of the Department of Rural Economics and of the Farm Management Extension office for suggestions, criticisms, and other assistance given in the preparation of this circular.

* * * * * * * *

WINTER WHEAT PRODUCTION COSTS

Nebraska, 1937

Arthur G. George

Records on the cost of growing winter wheat were obtained from six Nebraska counties in 1937. These counties were Cass, Douglas, Saunders, and Fillmore in eastern Nebraska, and Perkins and Cheyenne in western Nebraska. Similar records have been obtained from these same counties for over 10 consecutive years with the exception of Cheyenne county where they have been obtained for 8 years.

A summary of these costs on a bushel basis since 1928 appears in Table 1. The last column in this table shows 10-year average costs. It is of interest to note that 10-year average costs per bushel were the same in Cass, Saunders, and Fillmore counties--66 cents. The cost in Douglas county was 12 cents higher, or 78 cents; while Perkins county costs were the lowest, 51 cents, for both non-fallowed and summer-fallowed wheat. The data give an indication as to why winter wheat is a popular crop in Perkins county, while very little is grown in Douglas county.

Costs on an acre basis are shown in Table 2. These costs are exclusive of land charges. The 10-year average figures show higher acre costs in the eastern counties than those found in western Nebraska. Higher yields have offset the disadvantage of higher acre costs to some extent.

Many factors enter into the determination as to the profitableness of wheat production. Profits are measured by the difference between price and cost of production and marketing. Unless wheat is sold direct from the threshing machine or combine then the costs for storage and handling must also be deducted from the selling price in determining the net profit. Wheat prices are established independently of production costs. The same is true of prices on any other agricultural or manufactured commodity. Prices are dependent upon the supply of and the demand for a given product. The wheat producer then is concerned with keeping production costs at a minimum in order to realize maximum profits. Cost of production records form the basis for studying production costs and may suggest where they can be reduced.

Costs may possibly be reduced by obtaining higher yields per acre through use of improved varieties, by certain types of rotations, or by other means under the control of the grower. Comparisons of records of different growers may suggest some of these means of reducing costs. Hazards of weather, rainfall, insect damage, and rust deterioration are factors always to be considered and have a vital influence upon the cost of production.

Price is determined by supply and demand. Business conditions are a fair indicator of the demand situation. More wheat is demanded during prosperous times than when the reverse is true, there is more competition among buyers, and prices

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TABLE 1. Costs per bushel to produce winter wheat, 1928-1937.

Counties	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	10 year average[1]
Cass	$ .72	$ .98	$ .86	$ .65	$ .49	$ .47	$ .62	$ .53	$ .52	$ .42	$ .66
Douglas	.88	.99	.81	.62	.59	.71	.71	.90	.88	.62	.78
Saunders	.73	.94	.78	.63	.50	.51	.94	.63	.54	.53	.66
Fillmore	.63	.80	.70	.49	.95	.78	5.28	.86	.54	.52	.66
Perkins N.F.	.47	.50	.33	.68	.80	.73	.80	.58	1.57	2.47	.51
Perkins S.F.	.40	.62	.29	.48	1.45	1.18	.55	.61	.96	1.19	.51
Cheyenne N.F.	-	-	.34	.67	.68	.79	.76	1.37	3.55	1.80	-
Cheyenne S.F.	-	-	.33	.62	.49	.93	.39	.76	.42	.77	-

[1]Weighted average.

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

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TABLE 2. Costs per acre[1] to produce winter wheat, 1928-1937.

Counties	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	10 year average[2]
Cass	$11.53	$9.38	$11.34	$9.70	$6.47	$6.50	$6.99	$7.82	$7.49	$6.00	$8.95
Douglas	12.66	12.52	10.52	10.20	8.51	7.07	8.27	9.03	6.58	7.59	9.85
Saunders	11.72	10.34	11.29	10.36	6.14	6.43	6.82	7.17	6.43	6.94	8.56
Fillmore	9.43	8.55	8.08	9.08	6.58	5.36	15.85	5.74	5.56	5.56	7.58
Perkins N.F.	5.62	5.00	4.84	3.50	4.33	3.00	3.05	4.51	5.46	5.31	4.58
Perkins S.F.	6.88	6.53	6.59	4.84	10.47	4.42	3.71	5.83	5.90	10.16	6.26
Cheyenne N.F.	-	-	4.64	3.33	3.93	3.94	2.91	4.24	11.08	4.70	-
Cheyenne S.F.	-	-	7.81	5.18	5.58	6.39	4.00	7.75	6.06	7.39	-

[1]No land charge included.

[2]Weighted average.

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

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tend to rise. When supplies of wheat are great there is more competition among sellers and prices tend to decline. The supply situation in the United States for 1938 is dependent upon 1938 production as to whether it will be favorable or otherwise. The acreage seeded to winter wheat in the fall of 1937 was the largest on record so that supplies will be excessive if a normal crop is produced and prices probably will be lower than for the 1937 crop. Prices to Nebraska growers on the 15th of each month from November, 1936, to October, 1937, are charted below:

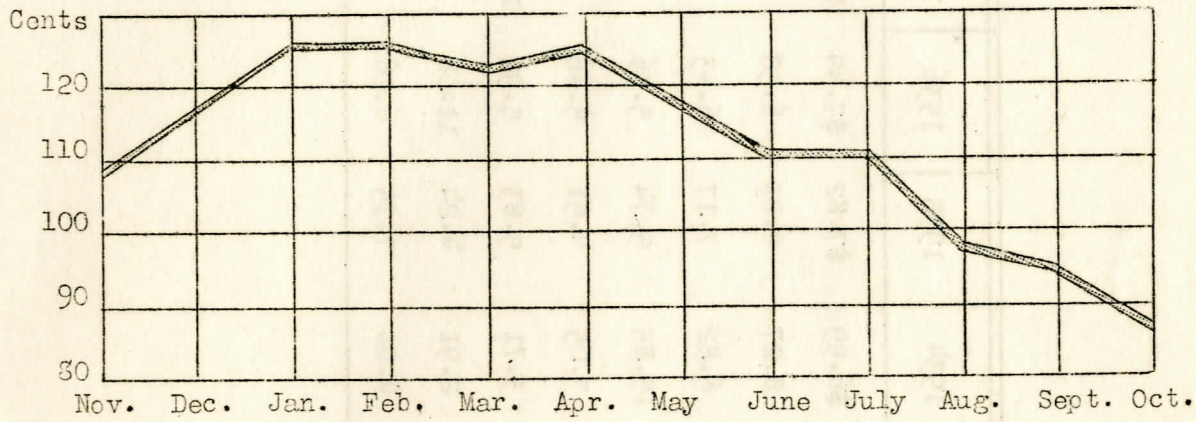

FIGURE 1. Wheat prices to Nebraska growers on the 15th of each month, November, 1936, to October, 1937.*

*Crops and Markets, U.S.D.A.

The price decline starting in May was due to a slackening of the demand and prospective and actual increases in supply.

WINTER WHEAT COSTS, 1937

Due to wide differences in soil, climate, and methods used, the records from eastern and western Nebraska are treated separately. Costs as shown herein cover only those operations until the grain is threshed and do not include hauling to the market or bin from the machine. Acre costs include no land charges. Bushel costs include land charges by charging all costs, other than for land, to the tenant's share. Costs for seed, threshing, custom work, day labor hired exclusively for wheat and miscellaneous expenses were charged at rates given by the growers. Other charges were made as follows:

COMBINING: $1.50 per acre.

MAN LABOR: 20 cents per hour.

BOARD AND ROOM FOR DAY LABOR: 75 cents per day.

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, $3\frac{1}{2}$ 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.

The data have been summarized by counties and show average amounts of labor and power used per acre, average itemized costs per acre, average number of acres seeded and harvested, average costs per acre, average yields per acre, and average costs per bushel. Two tables are shown for both Perkins and Cheyenne counties, the non-fallowed and the summer-fallowed wheat being shown separately. The tables for Saunders, Fillmore, and Perkins counties show average figures of all records and also average figures for the one-third low-cost producers and the one-third high-cost producers. Too few records were obtained from the other counties to justify showing more for each than the average of all records. Each cooperating grower will receive a copy of this circular with his own data shown in the column headed "Your farm" in the table for his county. The table numbers and corresponding counties are as follows:

TABLE 3. Cass.
TABLE 4. Douglas.
TABLE 5. Saunders.
TABLE 6. Fillmore.
TABLE 7. Perkins, non-fallow.
TABLE 8. Perkins, summer-fallow.
TABLE 9. Cheyenne, non-fallow.
TABLE 10. Cheyenne, summer-fallow.
TABLE 11. Grouped averages of eastern counties.
TABLE 12. Grouped averages of western counties.

Eastern Region

The counties included in this group are Cass, Douglas, Saunders, and Fillmore. The average costs per acre and per bushel and the yeilds were as follows:

	Cass	Douglas	Saunders	Fillmore
Cost per acre	$ 6.00	$ 7.59	$ 6.94	$ 5.56
Cost per bushel	.42	.62	.53	.52
Total yield	24.1 bus.	21.0 bus.	22.6 bus.	16.4 bus.
Tenant yield	14.2 bus.	12.3 bus.	13.1 bus.	10.8 bus.

Douglas county had both the highest costs per acre and per bushel with a tenant yield below that of Cass and Saunders but above that of Fillmore. Cass county showed the highest tenant yield and Fillmore county the lowest. Cass county records showed no abandonment between seeding and harvest, while Douglas county showed 2.1 per cent abandonment, Saunders county 1.4 per cent, and Fillmore county 3.0 per cent abandonment. Abandonment increases the cost to those acres harvested since preparation and seeding costs of abandoned acres are charged to those harvested. The higher acre cost of Douglas county was due to the use of more labor and power per acre than in either of the other eastern counties. Seed costs per acre and harvesting and threshing costs per acre were highest in Saunders county. All items of cost per acre were lowest in Fillmore county except the harvesting and threshing cost which was lowest in Cass county.

Cass county records showed the lowest average cost per bushel, 42 cents. This compared with 62 cents for Douglas, 53 cents for Saunders, and 52 cents for Fillmore. The tenant yield for Cass county was the highest, 14.2 bushels per acre. Altho the acre cost for Cass county, $6.00, was greater than that for Fillmore county, $5.56, yet the higher tenant yield was sufficient to give a lower bushel cost for Cass than for Fillmore where the tenant yield was 10.8 bushels per acre. The tenant's share in Cass, Douglas, and Saunders counties was generally a three-fifths share and in Fillmore county a two-thirds share. Cass county farms showed an average wheat acreage of 69.1 acres.

Douglas county records showed a cost per bushel of 62 cents with an average tenant yield of 12.3 bushels per acre from 36.5 acres per farm. It will be noted that the wheat acreage per farm was substantially less than for either of the other counties. Higher costs apparently discourage the growing of wheat in this county on a very extensive scale.

In Saunders county the average cost per bushel was 53 cents and the tenant yield 13.1 bushels from 49.2 acres. The low cost group of 11 farms from this county produced wheat at a cost of 42 cents per bushel. Here the tenant yield was 15.8 bushels from 48.4 acres. The high-cost group showed a bushel cost of 66 cents and a tenant yield of 10.7 bushels per acre from 55.1 acres. Some abandonment was found among the high-cost growers with none for those of the low-cost group. Higher acre costs, some abandonment, and lower yields caused the higher bushel costs of the high-cost group when compared with the low-cost group.

The average wheat cost per bushel in Fillmore county was 52 cents, the tenant yield, 10.8 bushels per acre, and the wheat acreage harvested per farm 101.9 acres. The low-cost group of 9 farms with a slight abandonment and a tenant yield of 12.1 bushels produced wheat at a cost of 40 cents per bushel. The cost per bushel was 70 cents for the 9 high-cost farms where abandonment was rather excessive and the tenant yield, 8.9 bushels per acre. The lower bushel cost of the first group when compared with that of the latter was due to lower acre costs, less abandoned acreage, and higher yields per acre.

Combines were used entirely or in part for harvesting wheat by the record keepers on four Cass county farms, 3 in Douglas, 7 in Saunders, and 11 in Fillmore. When compared with other years the records show that the use of combines to harvest winter wheat is increasing in eastern Nebraska.

The ranges from lowest to highest yields per acre, tenant yields per acre, acre costs, and bushel costs are given for the different counties below. Yields per acre are based on the acres harvested.

Ranges in Yields and Costs by Counties

	Total yield (Bus.)		Tenant yield (Bus.)		Acre Cost		Bushel Cost	
	Low	High	Low	High	Low	High	Low	High
Cass	18.2	28.2	10.9	16.9	$4.87	$ 9.84	$.32	$ .59
Douglas	13.4	29.0	8.0	16.6	6.93	10.32	.44	.96
Saunders	13.1	34.0	7.9	20.4	5.53	9.17	.34	.83
Fillmore	11.1	25.0	6.8	16.7	4.20	7.37	.34	1.08

TABLE 3. Cost of producing winter wheat in Cass county, 1937.

	Your farm	Average of 9 farms
NUMBER OF FARMS		9
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		2.20
Horse		5.43
Tractor*		4-1.26
Harvest		
Man		1.91
Horse		2.16
Tractor*		6- .38
COST PER ACRE		
Up to harvest		
Man labor		$ .44
Power		1.32
Equipment		.39
Seed		1.38
Total		3.53
Harvesting and threshing or combining cost		2.47
Total cost per acre**		6.00
NUMBER OF ACRES		69.1
YIELD PER ACRE: BUSHELS		
Total yield		24.1
Tenant yield		14.2
COST PER BUSHEL**		$ .42

*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.

**Bushel costs include a land charge; acre costs do not.

TABLE 4. Cost of producing winter wheat in Douglas county, 1937.

	Your farm	Average of 8 farms
NUMBER OF FARMS		8
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		3.12
Horse*		7-5.21
Tractor		1.83
Harvest		
Man		3.41
Horse*		5-4.97
Tractor		.59
COST PER ACRE		
Up to harvest (Based on acres seeded)		
Man labor		$ .62
Power		1.76
Equipment		.45
Seed		1.35
Total (Based on acres seeded)		4.18
Total (Based on acres harvested)		4.27
Harvesting and threshing or combining cost		3.32
Total cost per acre**		7.59
NUMBER OF ACRES SEEDED		37.3
NUMBER OF ACRES HARVESTED		36.5
YIELD PER ACRE: BUSHELS		
Total yield		21.0
Tenant yield		12.3
COST PER BUSHEL**		$ .62

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

**Bushel costs include a land charge; acre costs do not.

TABLE 5. Cost of producing winter wheat in Saunders county, 1937.

	Your farm	Average of 33 farms	Average of 11 low-cost farms	Average of 11 high-cost farms
NUMBER OF FARMS		33	11	11
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		2.26	1.69	2.60
Horse*		20- 6.30	6- 5.65	8- 6.89
Tractor		1.35	1.10	1.31
Harvest				
Man		3.38	3.23	3.30
Horse*		28- 4.35	9- 4.30	8- 4.45
Tractor		.45	.35	.59
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .45	$ .34	$ .52
Power		1.35	1.22	1.47
Equipment		.34	.29	.39
Seed		1.42	1.39	1.42
Total (Based on acres seeded)		3.56	3.24	3.80
Total (Based on acres harvested)		3.61	3.24	3.94
Harvesting and threshing or combining cost		3.33	3.35	3.18
Total cost per acre**		6.94	6.59	7.12
NUMBER OF ACRES SEEDED		49.9	48.4	57.1
NUMBER OF ACRES HARVESTED		49.2	48.4	55.1
YIELD PER ACRE: BUSHELS				
Total yield		22.6	26.3	18.8
Tenant yield		13.1	15.8	10.7
COST PER BUSHEL**		$ .53	$ .42	$ .66

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

**Bushel costs include a land charge; acre costs do not.

TABLE 6. Cost of producing winter wheat in Fillmore county, 1937.

	Your farm	Average of 26 farms	Average of 9 low-cost farms	Average of 9 high-cost farms
NUMBER OF FARMS		26	9	9
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		2.05	1.58	2.57
Horse*		18- 6.80	4- 2.88	9-10.09
Tractor		.93	1.18	.37
Harvest				
Man		2.18	1.44	3.29
Horse*		21- 3.27	6- 2.22	9- 4.18
Tractor		.33	.35	.31
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .41	$ .31	$ .51
Power		1.13	1.01	1.20
Equipment		.32	.23	.41
Seed		1.13	1.03	1.16
Total (Based on acres seeded)		2.99	2.58	3.28
Total (Based on acres harvested)		3.08	2.61	3.62
Harvesting and threshing or combining cost		2.48	2.28	2.62
Total cost per acre**		5.56	4.89	6.24
NUMBER OF ACRES SEEDED		105.0	107.2	85.9
NUMBER OF ACRES HARVESTED		101.9	106.1	78.0
YIELD PER ACRE: BUSHELS				
Total yield		16.4	18.3	13.6
Tenant yield		10.8	12.1	8.9
COST PER BUSHEL**		$ .52	$ .40	$ .70

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

**Bushel costs include a land charge; acre costs do not.

Western Region

The records included in this discussion were obtained from Perkins and Cheyenne counties. In each case tables are shown separately for non-fallowed and summer-fallowed winter wheat. The costs per acre and per bushel and the yields per acre follow:

	Perkins		Cheyenne	
	Non-fallow	Summer fallow	Non-fallow	Summer fallow
Cost per acre	$5.31	$10.16	$4.70	$7.39
Cost per bushel	2.47	1.19	1.80	.77
Total yield	3.3 bus.	12.8 bus.	3.9 bus.	14.4 bus.
Tenant yield	2.2 bus.	8.5 bus.	2.6 bus.	9.6 bus.

Costs per bushel in these two counties were unusually high in 1937. On summer-fallowed ground in Cheyenne county was found the lowest cost per bushel, 77 cents and the highest cost, $2.47 was found on non-fallow ground in Perkins county. The highest tenant yield per acre was 9.6 bushels in Cheyenne county on summer-fallowed ground and the lowest tenant yield was 2.2 bushels per acre on non-fallowed ground in Perkins county. Yields per acre were nearly the same in the two counties on the same type of preparation. The higher acre and bushel costs in Perkins county were apparently due in a large measure to greater losses in wheat acreage. The percentage of abandonment as shown by the records was:

Perkins, non-fallow - - - 63.5 per cent.
summer-fallow - 68.6 per cent

Cheyenne, non-fallow - - 54.4 per cent
summer-fallow - 44.6 per cent

Heavy abandonment results in high wheat costs since the costs incurred in the abandoned acreage are charged to the area harvested. This is distinctly shown in the figures for summer-fallowed ground in Perkins county. These figures show an average cost per acre up to harvest of only $2.71 where the costs were charged to the seeded acres. The cost per acre when charged only to those acres harvested was $3.62. On non-fallowed ground the increased cost per acre up to harvest due to abandonment was $2.42 in Perkins county and $1.81 in Cheyenne county. On summer-fallowed ground due to the same cause the acre cost was increased $5.91 in Perkins county and $2.59 in Cheyenne county.

Acre costs up to harvest on non-fallowed ground were the same in both counties on the basis of acres seeded. Summer-fallowed wheat in Cheyenne county on the seeded acre basis cost $3.21 up to harvest, while similar wheat in Perkins

county cost $2.71. All items of cost per acre up to harvest were greater in Cheyenne county than in Perkins on summer-fallowed wheat. The combining cost per acre was also greater due to higher custom charges on some of the acreage harvested.

The 8 high-cost farms on both non-fallowed and summer-fallowed ground in Perkins county lost the entire acreage seeded. It was not possible to compute bushel costs and comparisons between low-cost and high-cost farms are possible only on operations up to harvest. In both groups all cost items up to harvest were greater for the high-cost farms than for those in the low-cost groups.

The low-cost farms on non-fallowed ground in Perkins county produced wheat at a cost of $1.41 per bushel, while the average for this type of preparation was $2.47. The tenant yield was 2.7 bushels per acre compared with the average of 2.2 bushels for all records shown in the table. The difference in cost was due in part to this difference in yield, but more to the lower percentage of abandoned acreage on the low-cost farms.

The low-cost farms on summer-fallowed ground in Perkins county when compared with the average of all records shown in the table had a cost per bushel of 62 cents while the average was $1.19. Tenant yields were the same for both groups, but abandonment was much more pronounced for the average which accounted for the greater part of the difference in costs per bushel.

The records from both counties show that excessive abandonment of seeded acreage and generally low yields on that left for harvest were chiefly responsible for the high costs of production in 1937.

The range in yields and costs for the different groups is presented below. These data show the variations that occurred within the different groups for the items shown.

Ranges in Yields and Costs

County	Total Yield (bus.)		Tenant Yield (bus.)		Acre Cost		Bushel Cost	
	Low	High	Low	High	Low	High	Low	High
Perkins N.F.	0	6.0	0	4.0	$2.62	$16.58	$.79	$16.35
Perkins S.F.	0	23.0	0	15.3	3.40	23.07	.34	16.45
Cheyenne N.F.	0	7.5	0	5.0	2.36	4.20	.64	5.78
Cheyenne S.F.	0	19.6	0	13.1	3.90	13.98	.36	13.98

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

It should be explained that acre and bushel costs shown above give ranges only for those farms where yields were reported. The number of records received and number showing yields were as follows:

	No. records received	Number of records showing yields
Perkins N.F.	23	13
Perkins S.F.	24	7
Cheyenne N.F.	9	5
Cheyenne S.F.	13	8

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TABLE 7. Cost of producing winter wheat on non-fallowed land in Perkins county, 1937.

	Your farm	Average of 23 farms	Average of 8 low-cost farms	Average of 8 high-cost farms
NUMBER OF FARMS		23	8	8
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		.49	.48	.60
Horse*		3- 1.11	-	2- .87
Tractor		.45	.45	.47
Harvest				
Man		.67	.71	-
Horse*		-	-	-
Tractor		.34	.35	-
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .10	$ .10	$ .12
Power		.49	.49	.53
Equipment		.12	.12	.14
Seed		.68	.66	.75
Total (Based on acres seeded)		1.39	1.37	1.54
Total (Based on acres harvested)		3.81	2.29	-
Harvesting cost: Combining		1.50	1.50	-
Total cost per acre** (Based on acres harvested)		5.31	3.79	-
NUMBER OF ACRES SEEDED		230.0	296.0	125.9
NUMBER OF ACRES HARVESTED		84.0	176.9	-
YIELD PER ACRE: BUSHELS				
Total yield		3.3	4.0	-
Tenant yield		2.2	2.7	-
COST PER BUSHEL**		$2.47	$1.41	-

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

**Bushel costs include a land charge; acre costs do not.

TABLE 8. Cost of producing winter wheat on summer-fallowed land in Perkins county, 1937.

	Your farm	Average of 24 farms	Average of 8 low-cost farms	Average of 8 high-cost farms
NUMBER OF FARMS		24	8	8
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man		1.36	1.08	1.95
Horse*		1- 2.40	-	1- 2.40
Tractor		1.36	1.08	1.94
Harvest				
Man		.72	.72	-
Horse*		1- 2.56	1- 2.56	-
Tractor		.29	.29	-
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor		$ .27	$ .22	$ .39
Power		1.43	1.16	1.99
Equipment		.34	.29	.44
Seed		.67	.63	.71
Total (Based on acres seeded)		2.71	2.30	3.53
Total (Based on acres harvested)		8.62	3.70	-
Harvesting cost: Combining		1.54	1.54	-
Total cost per acre** (Based on acres harvested)		10.16	5.24	-
NUMBER OF ACRES SEEDED		151.2	229.8	122.2
NUMBER OF ACRES HARVESTED		47.5	142.5	-
YIELD PER ACRE: BUSHELS				
Total yield		12.8	12.8	-
Tenant yield		8.5	8.5	-
COST PER BUSHEL**		$1.19	$ .62	-

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

**Bushel costs include a land charge; acre costs do not.

TABLE 9. Cost of producing winter wheat on non-fallowed land in Cheyenne county, 1937.

	Your farm	Average of 9 farms
NUMBER OF FARMS		9
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		.47
Horse		-
Tractor		.47
Harvest		
Man		.48
Horse		-
Tractor		.24
COST PER ACRE		
Up to harvest (Based on acres seeded)		
Man labor		$ .09
Power		.49
Equipment		.11
Seed		.70
Total (Based on acres seeded)		1.39
Total (Based on acres harvested)		3.20
Harvesting cost: Combining		1.50
Total cost per acre* (Based on acres harvested)		4.70
NUMBER OF ACRES SEEDED		123.3
NUMBER OF ACRES HARVESTED		53.8
YIELD PER ACRE: BUSHELS		
Total yield		3.9
Tenant yield		2.6
COST PER BUSHEL*		$1.80

*Bushel costs include a land charge; acre costs do not.

TABLE 10. Cost of producing winter wheat on summer-fallowed land in Cheyenne county, 1937.

	Your farm	Average of 13 farms
NUMBER OF FARMS		13
LABOR AND POWER PER ACRE: HOURS		
Up to harvest		
Man		1.75
Horse*		3- .25
Tractor		1.73
Harvest		
Man		.87
Horse*		3- .46
Tractor		.35
COST PER ACRE		
Up to harvest (Based on acres seeded)		
Man labor		$ .35
Power		1.78
Equipment		.40
Seed		.68
Total (Based on acres seeded)		3.21
Total (Based on acres harvested)		5.80
Harvesting cost: Combining		1.59
Total cost per acre** (Based on acres harvested)		7.39
NUMBER OF ACRES SEEDED		190.8
NUMBER OF ACRES HARVESTED		105.7
YIELD PER ACRE: BUSHELS		
Total yield		14.4
Tenant yield		9.6
COST PER BUSHEL**		$ .77

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

**Bushel costs include a land charge; acre costs do not.

TABLE 11. Summary of winter wheat production costs in eastern counties, 1937.

	Cass	Douglas	Saunders	Fillmore
NUMBER OF FARMS	9	8	33	26
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man	2.20	3.12	2.26	2.05
Horse*	5.43	7- 5.21	20- 6.30	18- 6.80
Tractor	4- 1.26	1.83	1.35	.93
Harvest				
Man	1.91	3.41	3.38	2.18
Horse*	2.16	5- 4.97	28- 4.35	21- 3.27
Tractor	6- .38	.59	.45	.33
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor	$ .44	$ .62	$ .45	$ .41
Power	1.32	1.76	1.35	1.13
Equipment	.39	.45	.34	.32
Seed	1.38	1.35	1.42	1.13
Total (Based on acres seeded)	3.53	4.18	3.56	2.99
Total (Based on acres harvested)	3.53	4.27	3.61	3.08
Harvesting and threshing or combining cost	2.47	3.32	3.33	2.48
Total cost per acre**	6.00	7.59	6.94	5.56
NUMBER OF ACRES SEEDED	69.1	37.3	49.9	105.0
NUMBER OF ACRES HARVESTED	69.1	36.5	49.2	101.9
YIELD PER ACRE: BUSHELS				
Total yield	24.1	21.0	22.6	16.4
Tenant yield	14.2	12.3	13.1	10.8
COST PER BUSHEL**	$ .42	$ .62	$ .53	$ .52

*First number in column indicates number of farms on which horses were used; second number indicates number of hours per acre horses were used on these farms.
In Cass county the reference is to tractors instead of horses.
**Bushel costs include a land charge; acre costs do not.

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TABLE 12. Summary of winter wheat production costs in western counties, 1937.

	Perkins		Cheyenne	
	Non-fallowed	Summer-fallowed	Non-Fallowed	Summer-fallowed
NUMBER OF FARMS	23	24	9	13
LABOR AND POWER PER ACRE: HOURS				
Up to harvest				
Man	.49	1.36	.47	1.75
Horse*	3- 1.11	1- 2.40	-	3- .25
Tractor	.45	1.36	.47	1.73
Harvest				
Man	.67	.72	.48	.87
Horse*	-	1- 2.56	-	3- .46
Tractor	.34	.29	.24	.35
COST PER ACRE				
Up to harvest (Based on acres seeded)				
Man labor	$ .10	$ .27	$ .09	$ .35
Power	.49	1.43	.49	1.78
Equipment	.12	.34	.11	.40
Seed	.68	.67	.70	.68
Total (Based on acres seeded)	1.39	2.71	1.39	3.21
Total (Based on acres harvested)	3.81	8.62	3.20	5.80
Harvesting cost: combining	1.50	1.54	1.50	1.59
Total cost per acre** (Based on acres harvested)	5.31	10.16	4.70	7.39
NUMBER OF ACRES SEEDED	230.0	151.2	123.3	190.8
NUMBER OF ACRES HARVESTED	84.0	47.5	53.8	105.7
YIELD PER ACRE: BUSHELS				
Total yield	3.3	12.8	3.9	14.4
Tenant yield	2.2	8.5	2.6	9.6
COST PER BUSHEL**	$2.47	$1.19	$1.80	$ .77

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

** Bushel costs include a land charge; acre costs do not.

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SUMMARY

This study in 1937 on the cost of winter wheat production in Nebraska is a continuation of similar studies made for over a decade in 5 of the 6 counties studied. Drouth, accompanied by destructive dust storms, inflicted severe damage on wheat fields, especially in Perkins and Cheyenne counties.

A tabulated summary of yields per acre, acre and bushel costs, and per cent abandonment for the two regions as shown by the records follows:

Eastern Counties

	Cass	Douglas	Saunders	Fillmore
Total acre yield	24.1	21.0	22.6	16.4
Tenant yield	14.2	12.3	13.1	10.8
Acre cost	$ 6.00	$ 7.59	$ 6.94	$ 5.56
Bushel cost	.42	.62	.53	.52
Per cent abandoned	0.0 %	2.1 %	1.4 %	3.0 %

Western Counties

	Perkins		Cheyenne	
	Non-fallow	Summer-fallow	Non-fallow	Summer-fallow
Total acre yield	3.3	12.8	3.9	14.4
Tenant yield	2.2	8.5	2.6	9.6
Acre cost	$ 5.31	$ 10.16	$ 4.70	$ 7.39
Bushel cost	2.47	1.19	1.80	.77
Per cent abandoned	63.5 %	68.6 %	54.4 %	44.6 %

The figures from the 1937 records on costs of winter wheat production show that differences in costs per bushel were due primarily to differences in yields per acre and the relative loss of wheat acreage through abandonment. To a lesser degree bushel costs varied because of differences in the amounts of labor, power, and other cost items that were used in wheat production. This is indicated in the differences found in acre costs up to harvest on the seeded acreage.

Average costs per bushel for the 10-year period, 1928 to 1937, show that Perkins county produced winter wheat at the lowest cost, 51 cents; Cass, Saunders, and Fillmore counties produced it for 66 cents per bushel; while the highest cost figure was 78 cents for Douglas county.

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