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**Cotton Production Costs**  
in  
**Northeast Mississippi**  
**1944**

By  
W. J. EDENS

MISSISSIPPI STATE COLLEGE  
AGRICULTURAL EXPERIMENT STATION

CLARENCE DORMAN, Director

STATE COLLEGE

MISSISSIPPI

# Cotton Production Costs in Northeast Mississippi, 1944

By W. J. EDENS

Much is known about growing cotton, and much is known about the marketing of cotton, but little is known concerning the actual cost of producing this crop by the vast majority of farmers who produce it.

Most of the farmers in Northeast Mississippi produce cotton. In fact, cotton has been the principal income crop since the area was settled. Yet the many who have farmed the soils of Northeast Mississippi and throughout the South, have seldom kept records to compare the costs with market prices, when the margin between these two values mean so much to the well-being of the farmer and his family.

It was with the idea of learning the cost of producing cotton, and some of the farm management problems confronting farmers in its production, that an attempt was made by the Mississippi Agricultural Experiment Station in 1944 to get some farmers in several counties of Northeast Mississippi interested in keeping records necessary to determine cost of producing this crop.

This article is based on a larger study of farm costs and farm management practices where much emphasis was placed on the production of milk. The Kraft Cheese Company was interested in this kind of work and helped finance it.

Farms selected for keeping records were located in three of the State's major soil areas, namely: Northeast Highland, Northeast Prairie, and Pontotoc Ridge. The farms who kept records were located in the counties of Alcorn, Prentiss, Lee, Chickasaw, and Noxubee. Farms keeping records were further selected on the basis of emphasis placed on the production of cotton and milk, and farm types were so designated.

Farms with a large number of cows compared with the number of acres in cotton comprised one group, or dairy-

cotton farms. Where the number of acres in cotton was large in proportion to the number of cows, the farm type was designated cotton-dairy. The farms having about the same number of cows as acres in cotton constituted the third type, or dairy & cotton. Of the 40 farms keeping records, 16 were dairy-cotton, 12 were cotton-dairy, and 12 were dairy & cotton. Thirty-two of the farms produced cotton and all 40 produced market milk.

## Items of Cost

A study of table 1 shows the amount of cost items for the average cotton enterprise on 32 farms. The average cost of each item is shown for the total cotton enterprise, one acre of seed cotton, one 500-pound bale and seed, 500 pounds of lint, total lint, total seed, the cost of producing one pound of lint, and the proportionate part each item of cost was of the total cost of producing one pound of lint. Items of cotton cost are discussed in the following paragraphs.

**Man labor.** It will be observed, table 1, that man labor was the largest item of costs in producing cotton. The total-man-labor cost for the average cotton enterprise on 32 farms in Northeast Mississippi was \$1,089. This labor cost was \$50 per acre of cotton grown, \$51 per 500 pound bale and seed, and \$40 per 500 pounds of lint. Man-labor cost per pound of lint was 8.04 cents, which constituted 60.5 percent of the total cost to produce 1 pound. Consequently, any steps taken by farmers to reduce the cost of producing cotton will necessarily include the consideration of man-labor.

The man labor required to grow an acre of cotton amounted to 141 hours, and only 3 hours more were required to produce a 500-pound bale since production was so near 1 bale per acre. The range in hours required per acre of cotton on the 32 farms was from 63 hours

Table 1. Production, values, and average costs and returns per farm for cotton on 32 farms in Northeast Mississippi, 1944.

		Production:			Values (Dollars received):			
		Total seed cotton	26,109 lbs.	Total seed cotton	2,646.14			
		Total lint	10,671 lbs.	Total lint,	2,263.72			
		Total seed	15,438 lbs.	Lint per pound	0.2121			
		500 lb. bales	21.38 b/c	Total seed	382.42			
Item	Total crop	One acre seed cotton	One 500 lb. bale and seed	500 lbs. of lint*	Total lint*	Total seed	Lint	
							Per lb.*	Percent of total
		dol.	dol.	dol.	dol.	dol.	cents	pct.
<b>Costs:</b>								
Land .....	67	3.08	3.14	2.47	53	14	0.50	3.7
Fertilizer .....	107	4.92	5.01	3.95	84	23	0.79	6.0
Manure .....	38	1.76	1.80	1.42	30	8	0.28	2.1
Seed .....	43	1.97	2.01	1.59	34	9	0.32	2.4
Man labor .....	1,089	50.02	51.02	40.18	857	231	8.04	60.5
Horse labor .....	195	8.95	9.13	7.19	153	41	1.42	10.8
Tractor .....	22	1.01	1.02	.81	17	5	0.16	1.2
Other equipment	54	2.48	2.53	1.99	43	12	0.40	3.0
Ginning .....	108	4.96	5.06	3.98	85	23	0.80	6.0
Miscellaneous ..	77	3.53	3.60	2.84	61	16	0.57	4.3
Total cost.....	1,800	82.68	84.32	66.40	1,417	382	13.28	100.0
<b>Returns:</b>								
Total lint .....	2,264	104.01	106.07					
Total seed .....	382	17.57	17.92					
Total returns	2,646	121.58	123.99	106.07	2,264	382	21.21	
Gain .....	846	38.90	39.67	39.67	846	0	7.93	

\*Cost of lint cotton is determined by the total costs of seed cotton minus total value (amount received) of seed.

to 176 hours. Barring the fact that there were differences in the yield per acre among farms, there still would be much room for increasing the efficiency of labor. And since this cost item was 60.5 percent of the total cost of production, farmers could well look to using available labor on the farm, as well as hired labor, to a more distinct advantage.

**Horse labor.** Labor performed by workstock held the second place in magnitude of cost. Horse labor used to produce cotton averaged \$195 per farm, or \$8.95 per acre. The cost of horse labor to produce 1 pound of lint cotton was 1.42 cents or 10.8 percent of the total cost to produce 1 pound.

**Land.** Land costs (interest on investment, taxes, improvements) per farm for the cotton enterprise on 32 farms in Northeast Mississippi was \$67. This amounted to \$3.08 per acre, and \$3.14 per 500-pound bale and seed. The land

cost per 500-pound bale of lint was \$2.47 and the average cost per pound of lint was \$0.005. This land cost of one-half cent per pound of lint was 3.7 percent of the total cost to produce a pound of lint. The average value per acre of land only for the 32 farms was \$23.96, and the total farm investment per acre was \$63.20.

**Fertilizer.** All but six of the 32 farms used fertilizer in the production of cotton. Fertilizer costs for cotton were \$107 per farm, or \$4.92 per acre. This was considerably more than the annual cost of land per acre. The fertilizer expense per pound of lint was 0.79 cents, or 6 percent of the total cost of 13.28 cents to produce a pound of lint.

**Manure.** Twenty-six of the 32 farms growing cotton applied manure in its production. The amount used was very small, since the average value of manure applied per acre on farms growing cotton was only \$1.76, or \$38 per farm. Thus,

the manure cost per pound of lint cotton was 0.28 cents. This was 2.1 percent of the total cost of producing one pound of lint.

**Cottonseed.** Cottonseed for planting cost \$43 per farm and \$1.97 per acre of cotton. This expense amounted to 0.32 cents per pound of lint and 2.4 percent of the cost of producing one pound of lint.

**Tractor expense.** Tractor expense for producing cotton averaged \$22 per farm for the farms growing cotton. Seventeen of these farms owned tractors. Since the average cost per hour for operating tractors was 49 cents, it is readily seen that the tractors were used only for a few hours on the cotton enterprise. When tractors were used, it was principally for plowing early in the year.

**Other equipment.** Other equipment consisted of all equipment on farms except tractors. This cost averaged \$54 per farm, or \$2.48 per acre for the equipment used in producing cotton. Equipment cost per pound of lint amounted to 0.40 cents or 3 percent of the total cost to produce 1 pound of lint.

**Ginning.** The expense of ginning averaged \$108 per farm and \$4.96 per acre of cotton. The cost averaged \$5.06 per 500-pound bale. This charge was fairly standard in all communities. Ginning cost was 0.08 cents per pound of lint and 6 percent of the total cost to produce 1 pound of lint. This cost per pound of lint was twice that of farm equipment and almost twice the annual cost of land. As an expense of production, ginning came next in importance after man- and horse-labor costs.

**Miscellaneous costs.** Miscellaneous costs amounted to \$3.53 per acre and 0.57 cents per pound of lint. This expense was 4.3 percent of the total cost of producing 1 pound of lint.

**Total costs of producing cotton.** The average cost of producing the cotton enterprise on each of the 32 farms was

\$1,800, which amounted to \$83 per acre. See table 1. The cost to produce 500 pounds of lint was \$66, which gave a cost of 13.28 cents per pound. The return from one acre of cotton for lint and seed was \$104 and \$17.57, respectively.

The total return from the enterprise per farm was \$2,646, thereby leaving a profit of \$846 for the cotton enterprise and \$38.90 per acre produced. With a cost per pound of lint at 13.28 cents and an average price of 21.21 cents received per pound, this gave a profit of 7.93 cents per pound of lint to the farmers growing cotton.

#### Costs of Cotton Production on Different Type Farms

Table 2 shows the average amount of cotton produced per farm for 32 farms in Northeast Mississippi as well as the amounts produced on dairy-cotton, cotton-dairy, and dairy & cotton farms. Items of cost of production are also given.

There was much variation in the acreage devoted to cotton production on the three types of farms. Range was from 9.1 acres per farm on dairy-cotton farms to 39.9 acres on cotton-dairy farms. Dairy & cotton farms produced 12.1 acres, which was only 3 acres more than was produced on dairy-cotton farms, and less than one-third of the acres grown on cotton-dairy farms. The number of acres produced on the five low-cost farms and the five high-cost farms was about the same, and approximately the same as was produced on dairy & cotton farms.

The items of cost in the production of cotton varied considerably in value for the three types of farms. Man-labor per acre, the most important cost item, was least on dairy-cotton farms and most on cotton-dairy farms, \$28 and \$54, respectively. This cost was \$49 per acre on dairy & cotton farms. Horse-labor costs followed the same pattern. The low cost of man-labor to produce an acre of cotton on dairy-cotton farms probably was due more to the smaller yield of cotton

Table 2. Acres in cotton, bales produced, and the costs and returns per acre for cotton on 32 farms in Northeast Mississippi, 1944.

Item	Average	Dairy-cotton	Cotton-dairy	Dairy and cotton	Five low cost farms <sup>1</sup>	Five high cost farms <sup>1</sup>
Number of farms .....	32	8	12	12	—	—
Acres in cotton, per farm...	21.8	9.1	39.9	12.1	12.10	13.90
500 lb. bales produced .....	21.3	6.0	40.3	12.6	13.83	10.77
500 lb. bales per acre .....	.98	.67	1.01	1.04	1.14	.78
Man hours per acre .....	141	112	151	120	113	122
<b>Costs:</b>						
Land .....	\$3.08	\$3.37	\$3.19	\$2.59	\$3.26	\$2.42
Fertilizer .....	4.92	2.39	5.32	4.83	5.33	4.61
Manure .....	1.76	3.03	0.91	3.92	2.01	4.10
Seed .....	1.97	2.30	1.66	2.85	2.63	2.05
Man labor .....	50.02	28.15	53.68	48.89	37.42	44.55
Horse labor .....	8.95	7.88	9.18	8.71	6.23	9.95
Tractor .....	1.01	0.62	1.08	0.94	1.20	1.71
Other equipment .....	2.48	3.62	2.31	2.46	2.01	2.13
Ginning .....	4.96	3.56	5.05	5.36	5.80	3.95
Miscellaneous .....	3.53	1.96	3.86	3.25	2.52	5.37
Total costs .....	82.68	56.88	86.24	83.80	68.41	80.84
Cost per lb. of lint .....	13.28	13.31	13.55	12.42	8.24	17.17
<b>Returns:</b>						
Lint .....	\$104.01	\$71.27	\$106.42	\$112.38	\$122.11	\$84.94
Seed .....	17.57	12.44	17.86	19.16	21.32	14.28
Total returns .....	121.58	83.71	124.28	131.54	143.43	99.22
Profit .....	38.90	26.83	38.04	47.74	75.02	18.38
Labor return per acre .....	88.92	54.98	91.72	96.63	112.44	62.93

<sup>1</sup>Based on cost per pound of lint.

per acre than to more efficient use of labor on dairy & cotton farms.

Fertilizer costs varied from \$2.39 per acre on dairy-cotton farms to \$5.32 on cotton-dairy farms. The five farms producing cotton at the least cost per pound used \$5.33 worth of fertilizer per acre. The total cost of producing a pound of lint on the three types of farms did not vary much, but was least on the dairy & cotton farms. See table 2. It will be seen that the cost of production per pound on the five low cost farms was only 8.24 cents, while on the five high cost farms the cost to produce 1 pound of lint was 17.17 cents.

#### Cotton Returns On Different Type Farms

Total returns per acre of cotton were the smallest on dairy-cotton farms. See table 2. This is largely the reflection of a low yield per acre for this type of farming. The average return per acre for all

types was \$122; for dairy-cotton, \$84; for cotton-dairy, \$124; and for dairy & cotton, \$132. Profits per acre were \$39, \$27, \$38, and \$48, respectively. The five farms producing cotton at the lowest cost per pound—8.24—had a profit of \$75 per acre; whereas, \$18.38 was the profit per acre on the five farms producing cotton at the highest cost per pound, which was 17.17 cents.

Considering returns and profits as a whole, it appears that the yield per acre was the most important factor determining the cost to produce a pound of cotton and the return the farmer got for his labor.

#### Labor Efficiency

Using labor to the best advantage is one of the most important problems with which farm operators deal. Labor requirements are much greater for some enterprises than for others, and at the same time, the demand on all farms for

labor is highly seasonal, particularly for crops. Labor requirements for crops constitute the largest cost item in their production. For cotton, this cost amounts to 60.5 percent of the total expenses of growing the crop. Labor requirements for corn, hay, and other crops were somewhat less, but still were the highest single cost item.

**Work units per man available on farms.** The amount of labor accomplished per man varied from farm to farm, and as the available man equivalent per farm increased, the acres of cropland per farm increased. Farms with an average of 38 acres of cropland had an average of 1.63 man equivalent of labor available. (Table 3).

Since the amount of work accomplished per man available for work on the farm decreased as the size of business (measured by crop acres) increased, far-

mers operating large acreages should give more attention to using more efficiently the labor they have available under their management. It will be noticed that the acres of cropland per man did not vary much whether on a small farm or a large farm, yet the cost to produce an acre of cotton, or a pound of cotton, was greater as the size of farm business increased, and as the labor performed per man available decreased. The fact that larger farms had the most tenants, and since it was on these farms that labor was used less efficiently, this would tend to explain the unfavorable relationship of cropland per man and the greater cost of producing cotton on the larger farms.

**Man-hours per acre of cotton.** The labor used per acre of cotton varied very much also. See table 4. Seven farms averaged only 77 man-hours per acre, while a like number of farms averaged 168

Table 3. Relation of man work units accomplished per man available<sup>1</sup> to various factors on 40 farms in Northeast Mississippi, 1944.

Units worked per man available	Number farms	Average units worked per man available	Man equivalent	Acres cropland per farm	Acres cropland per man equivalent	Cost per acre of cotton	Total cost per lb. of lint	Man labor cost per pound of lint
						dollars	cents	cents
Less than 100.....	9	73	7.75	150	19.3	96.00	15.23	9.3
100 - 149.....	12	124	3.37	60	17.8	90.00	13.90	7.6
150 - 199.....	6	170	2.95	54	18.3	64.00	12.65	6.5
200 - 249.....	6	220	2.34	54	23.1	56.00	9.54	4.3
250 and over.....	7	310	1.63	38	23.3	48.00	11.43	5.2

<sup>1</sup>Man work units accomplished per man available was determined by dividing the total hours of productive work accomplished per farm by the man equivalent of labor found on the farm. The operator and man cropper tenants were considered as one man each available for 12 months of work. Family labor of the operator and family labor of the man cropper were converted to the equivalent of man labor.

Table 4. Man hours per acre of cotton related to various factors on 32 farms in Northeast Mississippi, 1944.

Man hours per acre	Number farms	Average man hours per acre	Pounds of lint per acre	Cost per acre	Cost per pound of lint	Profit per acre	Labor return per hour
		No.	lbs.	dol.	cents	dol.	cents
Less than 100.....	7	77	286	\$57.00	16.5	\$15.00	55
100 - 149 .....	17	120	527	86.00	12.7	47.00	72
150 - 199 .....	7	168	532	84.00	12.1	49.00	61
200 + .....	1	218	573	91.00	13.5	52.00	45
Total .....	32	126	477	79.00	13.4	—	—

hours. As the man-hours per acre increased, the pounds of cotton produced per acre increased, which was unlike the relationship of labor expended per cow and the milk produced per cow. However, as the pounds of cotton per acre and labor per acre increased, the cost to produce an acre of cotton increased. Unlike the application of labor to cows, as labor on cotton per acre increased, the cost to produce 1 pound of lint decreased and the labor return per hour increased up to 150 hours per acre and then decreased. Consequently, a farmer should be very careful about increasing the hours of labor used per cow and the labor used per acre of cotton above 150 hours under conditions similar to those on the 40 farms in Northeast Mississippi. The part of his total time as operator of the farm that should be devoted to the entire dairy enterprise is another problem and should be considered in the organization of the entire farm business.

### Rates of Production

**Pounds of cotton per acre.** The production of lint cotton per acre ranged from 196 pounds to 837 when consid-

ering all farms. Seventy-five percent of all farms growing cotton had an average yield above 400 pounds per acre and 44 percent of the farms producing cotton had a yield above 500 pounds. See table 5.

As production per acre increased, man hours and total cost per acre increased. Likewise, profit per acre and labor return per hour increased. The farmers who produced above 700 pounds per acre received nearly one dollar per hour for their labor used on cotton.

### Types of Farming

The yield of cotton per acre varied considerably on the 32 farms producing it. Table 6 shows this variation by types of farming. Cotton-dairy farms grew four times the acreage of cotton as was grown on dairy-cotton farms and a little more than three times the amount grown on dairy & cotton farms. The yield per acre was slightly more than a bale per acre on both cotton-dairy and dairy & cotton farms, whereas the yield was only 2/3-bale per acre on dairy-cotton farms.

The cost of producing a pound of cotton varied little between types of farms,

Table 5. Pounds of lint per acre related to various factors on 38 farms in Northeast Mississippi, 1944.

Pounds of lint per acre	Number farms	Average	Man	Total	Cost per	Profit	Labor
		pounds per acre	hours per acre	cost per acre	pound of lint	per acre	return per hour
		lbs.	no.	dollars	cents	dollars	cents
Below 300 .....	5	242	76	47	16.0	15	48
300 - 399 .....	3	332	96	67	16.7	15	53
400 - 499 .....	10	436	137	72	12.6	37	62
500 - 599 .....	7	573	139	92	12.7	51	76
600 - 699 .....	5	616	138	99	12.3	58	87
700 + .....	2	798	161	114	10.9	83	93

Table 6. Types of farming related to various factors in producing cotton on 32 farms in Northeast Mississippi, 1944.

Type of farming	Acres per farm	Yield 500 lb. bales	Cost	Cost per	Profit	Labor
			per acre	pound of lint	per acre	return per hour
			dollars	cents	dollars	cents
Dairy-cotton .....	9.1	6.1	57	13.3	27	49
Cotton-dairy .....	39.9	40.3	86	13.5	38	61
Dairy & cotton.....	12.1	12.6	84	12.4	48	81
All types .....	21.8	21.3	83	13.3	39	63



Table 7. Relation of soil fertility to the cost of producing cotton and income on 32 farms in Northeast Mississippi, 1944.

Soil fertility	Number farms	Number of farms in			Cost to produce one pound of lint	Return per hour of labor	Labor income per farm	Production per acre
		Black Prairie	N. E. Highland	Pontotoc Ridge				
High .....	13	11	1	1	12.58	70	1,712	508
Medium .....	5	3	2	0	11.97	63	1,970	436
Low .....	14	4	3	7	14.67	68	1,038	462

but varied considerably between individual farms. The cost per pound on dairy-cotton and cotton-dairy farms was 13.3 and 13.5 cents, respectively.

The cost to produce a pound of cotton on dairy & cotton farms was 12.4 cents, or 1 cent less than for the other farm types. The range in cost to produce a pound of cotton on the 32 farms was from 6.67 cents to 21.16 cents. Seventy-five percent of the farms produced cotton at a cost range from 10 to 16 cents per pound, with an average cost of 13.3 cents for all farms.

Labor returns per hour spent on cotton averaged 63 cents for the 32 farms. Low yields per acre undoubtedly account for the low labor return on dairy-cotton farms. On the other hand, yields were approximately the same for cotton-dairy and dairy & cotton farms. Yet, the return per hour of labor on dairy & cotton farms was 33 percent higher than on dairy-cotton farms. This difference was due largely to the fact that the cotton-dairy farms used 31 hours more labor per acre, or 26 percent more than was used by dairy & cotton farms.

### Soil Fertility

Detail soil maps for each of the 40 farms in this study were furnished by the Soil Conservation Service of Mississippi and the Bureau of Plant Industry. These maps were used to study in detail soil types on each farm. A staff member of the Experiment Station Soils department assisted in this work by making a visit to each farm to study the types of

soils, placing special emphasis on the fertility of the soils and the adaptability of crops to the soils on which they were being grown. Farms were then classed as high, medium, and low in fertility, for the purpose of finding relationships between farms of different fertility levels and the costs of production and income.

**Soil fertility related to costs and returns.** Half of the farms in the Black Prairie Area were classed high in fertility. One-half the farms in the Northeast Highland Area were low in fertility, and 85 percent of the farms in the Pontotoc Ridge Area also were classed low in fertility.

For the areas as a whole, the cost to produce one pound of cotton increased as soil fertility decreased. See table 7. The difference in costs between farms of high fertility and low fertility was approximately 2 cents per pound. With a market price of 20 cents for cotton, a spread of 2 cents per pound amounts to \$10 per bale. Interest at 5 percent on an investment of \$200 amounts to \$10. Consequently, it would appear that a farmer can afford to pay considerably more for land of high fertility when purchasing land for the purpose of growing cotton. The rate of cotton production was greater on farms of high soil fertility, as would be expected. This, of course, was a major factor influencing the smaller cost of producing a pound of cotton on these farms.

### Soil-Crop Adaptation

Growing a crop on the type of soil to

Table 8. Soil crop adaptation related to various factors on 40 farms in Northeast Mississippi, 1944.

Soil crop adaptation	Number farms	Lint cotton		Corn		Return per hour labor on cotton	Labor income
		Per acre	Cost per pound	Per acre	Cost per bushel		
Good .....	22	lbs. 517	cents 12.42	bu. 26	cents .94	cents 73	dollars 1,709
Fair .....	14	407	15.05	26	1.10	61	1,076
Poor .....	4	424	15.17	14	1.41	54	1,033

which it is best adapted usually gives the highest labor returns. Progressive farm operators give much thought to placing crops in their farm layouts so that this relationship exists. Table 8 shows the relationship of the adaptation of crops to soils on the 40 farms in this study. On 22 farms, the adaptation of crops to soils on which they were grown was "good"; on 14 farms, "fair"; and on 4 farms it was "poor." The adaptation of crops to soils on the farms as a whole was used as a basis for the above classification.

The rate of production was highest where soil crop adaptation was good. It cost 12.42 cents to produce a pound of lint cotton where adaptation was good, 15.05 cents where it was fair, and 15.17 cents where adaptation was poor.

The cost to produce a bushel of corn

was 94 cents where soil crop adaptation was good, \$1.10 where it was fair, and \$1.41 where soil crop adaptation was poor. The cost of producing cotton per pound was 23 percent greater on farms with poor soil crop adaptation than on farms when the soil crop adaptation was good.

It cost 50 percent more to produce corn on farms where the soil crop adaptation was poor than where the soil crop adaptation was good. Also, it will be observed that labor return per hour spent on cotton was 73 cents where soil crop adaptation was good, 61 cents where it was fair, and 54 cents on farms where it was poor. Labor income was highest on farms where soil crop adaptation was good and lowest on farms with poor soil crop adaptation.

### Recommendations

In summary, the findings of this study appear to suggest the following recommendations:

**Grow cotton on soils of high fertility.** The cost to produce cotton on farms of high soil fertility was 12.58 cents per pound, whereas the cost was 14.67 cents on farms of low soil fertility, or a cost spread of nearly 2 cents. This spread of cost between high and low fertility farms was nearly 4 cents per pound in the Black Prairie Area. On land that produced between 700 and 800 pounds of lint per acre, the profit on each acre was \$83. On land that produced between 200 and 300 pounds of lint, the profit per acre was only \$15.

**Use labor more efficiently.** The average cost to grow a pound of lint was 13.28 cents. Labor amounted to 8.04 cents of this cost, or 60.5 percent of the total cost to produce a pound of lint cotton. On farms where the average labor performed per man available was less than 100 days during the year, the man labor cost to produce one pound of

lint cotton was 9.3 cents. Where the days of labor per man were 250 and above, the man labor cost was 5.2 cents per pound.

**Grow crops on soils to which they are best adapted.** On farms where soil-crop adaptation was good, the cost to produce a pound of cotton was 12.42 cents, and the cost to produce a bushel of corn was 94 cents. Where soil-crop adaptation was poor, the cost was 15.17 cents per pound for cotton and \$1.41 per bushel for corn.

**Reduce costs by increasing rates of production.** Farms that produced cotton at the lowest cost had the highest yields, or 1.14 five-hundred-pound bales per acre, and farms producing cotton at the highest cost had the lowest yields or 0.78 five-hundred-pound bale per acre.

**Large farms should use available labor more fully.** Days of work (10-hour days) per man on farms with more than three man-equivalents available, averaged less than 125 for the year. Days of work per man on farms with 1.6 man-equivalents available averaged 310 for the year.