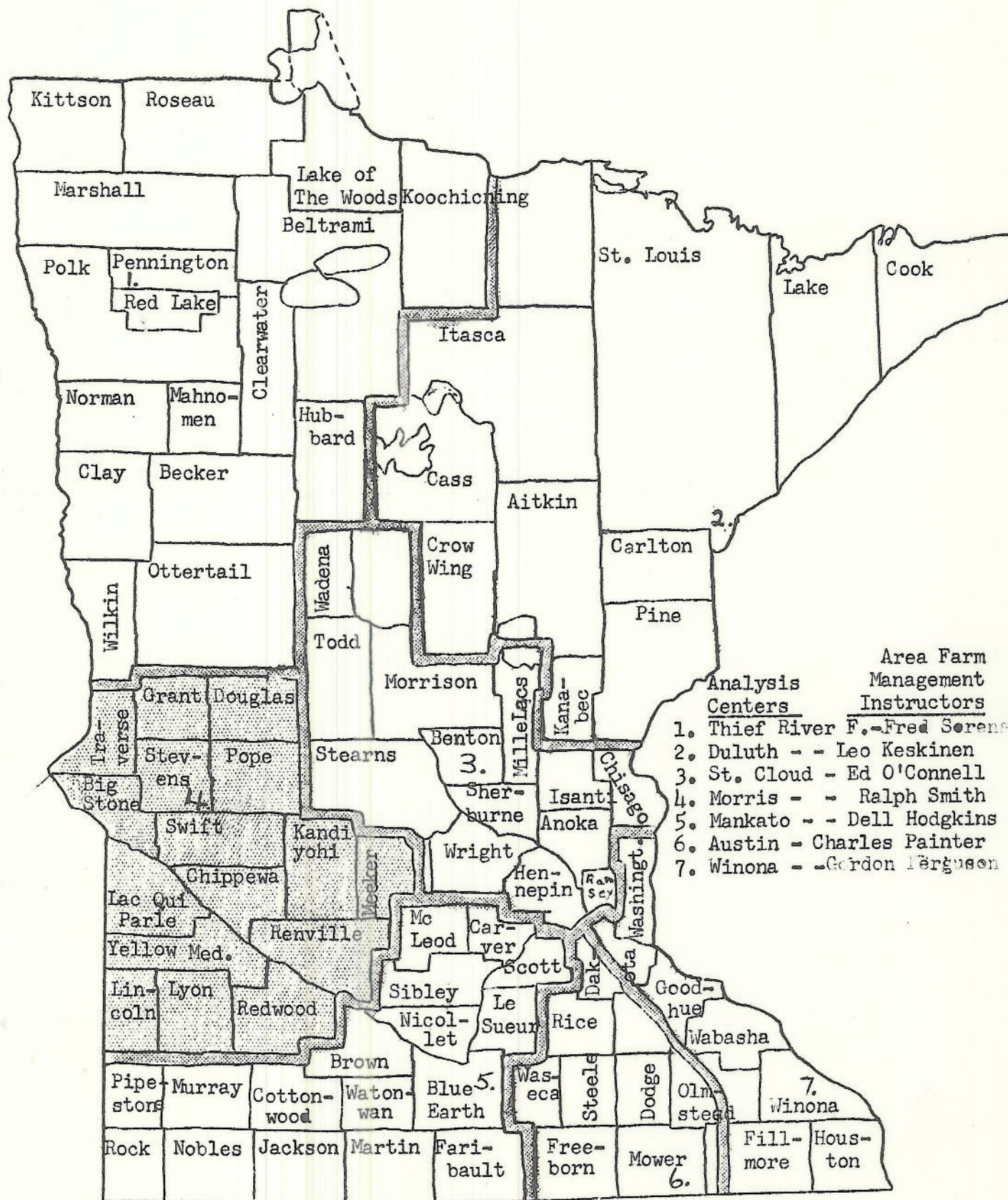


1960 REPORT
ANNUAL REPORT
WEST CENTRAL MINNESOTA
FARM MANAGEMENT SERVICE

UNIVERSITY OF MINNESOTA
Institute of Agriculture
and
Vocational Division
MINNESOTA DEPARTMENT OF EDUCATION
Cooperating

Report No. 257
Department of Agricultural Economics
Institute of Agriculture
St. Paul 1, Minnesota
April, 1961

VO-AG FARM MANAGEMENT AREAS



* Shaded Area Served By The Morris Analysis Center

1960 REPORT OF THE FARM MANAGEMENT SERVICE FOR VOCATIONAL
AGRICULTURE IN WEST CENTRAL MINNESOTA

Ralph Smith and T. R. Nodland

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INTRODUCTION

The Departments of Agricultural Economics and Agricultural Education, the West Central School and Station and the Agricultural Extension Service of the University of Minnesota are cooperating with the Vocational Division, Minnesota Department of Education in maintaining a farm management service. The service was initiated during 1952 and is available to farmers who are enrolled in adult or young farmer classes in the public schools.

The purpose of the project as far as the schools are concerned is (1) to give assistance to the instructors in the mechanics of keeping farm records and (2) to aid in the analysis of the farm business through the use of records as a basis for vocational guidance. The enrollment is on a voluntary basis insofar as the number of schools participating and the number of farmers enrolled in the service.

The analysis of the records and the preparation of the reports for West Central Minnesota are handled by Ralph Smith of the West Central School and Experiment Station at Morris. The project is under the general direction of T. R. Nodland of the University of Minnesota Department of Agricultural Economics. The Department of Agricultural Education was represented by M. J. Peterson and the Agricultural Extension Service by Hal Routhe. The State Department of Education was represented by G. R. Cochran, State Supervisor of Agricultural Education.

Each farmer pays an annual fee which covers a portion of the cost. The balance of the costs were defrayed by the University of Minnesota.

This report deals with farmers enrolled in 8 schools in West Central Minnesota. The following tabulation shows by schools the number of 1960 farm records submitted:

SCHOOL	No. of Records	INSTRUCTOR
Alexandria	5	Bernard Sonstegard
Bird Island	2	Frank Saunders
Canby	5	Dewain Englund
Danube	2	Roger Heller
Hoffman	2	Edgar Persons
Madison	16	Kermit Christenson
Morris	4	Ralph Smith
Sacred Heart	2	Earl Northouse

The records kept included farm inventories, cash receipts and expense, feed consumed by the various classes of livestock, family living secured from the farm, household and personal expenses and receipts and the operator's liabilities and assets other than farm capital. All types of tenure arrangements are represented ranging from full owners to partnerships in which the operator furnishes little or no capital.

FARM INVENTORIES

The capital investment per farm varied from \$19,793 to \$211,403. The average investment for all farms included this report and for the one-fourth high and the one-fourth low in operator's labor earnings is shown in Table 1.

Landlords or partners supplied some capital in 29 out of the 38 cases included in this report. The landlord's investment has been included in Table 1 in order to show the total amount used per farm.

FARM EARNINGS

Operator's earnings is a measure of the relative financial success of a farmer as compared with other farmers and represents the returns above all farm expenses and a charge for the use of farm capital. For purposes of comparison, the earnings are presented on a full-owner basis.

There are two methods of computing operator's earnings. Table 2 shows the earnings statement on a cash basis and Table 3 shows the earnings on an enterprise or accrual basis. The principal difference in the two statements is in the method of handling the net increase or decrease in the value of farm capital. In the cash statement the net increase or decrease in farm capital is entered as one item. In the enterprise statement the net change in the inventory has been included in each enterprise in order to compute "total returns and net increases", or "total expenses and net decreases" by enterprises.

Table 1. Summary of Farm Inventories, 1960*

Items	Your Farm		Average of 38 Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Size of farm (acres)			319	
Size of business (work Units)**			469	
Dairy and dual purpose cows			\$1938	\$2158
Other dairy & dual purpose			1102	1149
Beef cattle (incl. feeders)			4250	4943
Hogs			1176	1997
Sheep (incl. feeders)			211	537
Poultry (incl. turkeys)			367	351
Productive livestock (total)			9044	11135
Horses			13	15
Crop, seed, and feed			5427	7059
Power mach. (farm share)			3568	3270
Crop and general machinery			4239	4597
Livestock equipment			952	1134
Machinery & equipment (total)			8759	9001
Land			30610	30610
Buildings, fences, etc.			8917	8994
Total farm capital			62770	66814
	8 most profitable farms		8 least profitable	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Size of farms (acres)	392		235	
Size of business (work units)**	569		396	
Dairy and dual purpose cows	\$ 384	\$ 370	\$2317	\$2967
Other dairy & dual purpose	48	132	1622	1536
Beef cattle (incl. feeders)	6256	10305	4826	4603
Hogs	1647	2150	544	903
Sheep (incl. feeders)	70	90	88	60
Poultry (incl. turkeys)	915	917	179	159
Productive livestock (total)	9380	13964	9576	10228
Horses	--	--	--	--
Crop, seed, and feed	7619	10808	4191	3486
Power mach. (farm share)	3653	3477	3547	3033
Crop & gen machinery	4874	4833	4391	4179
Livestock equipment	1033	1288	1097	1210
Machinery & equipment (total)	9565	9598	9035	8422
Land	44203	44203	17531	17531
Buildings, fences, etc.	9938	9734	8866	9050
Total farm capital	80645	88307	49199	48717

* For the purpose of comparison, all the data shown in this report with the exception of tables 6 and 7 are presented on a full-owner basis. The assets expenses and receipts of the landlord were included in the records from rented farms.

** See page 11 for an explanation of "work units".

Table 2. Summary of Farm Earnings (cash statement), 1960

Items	Your farm	Average of 38 farms	8 most profitable farms	8 least profitable farms
<u>FARM RECEIPTS</u>				
Dairy and dual-purpose cattle		\$768	\$ 90	\$1108
Dairy Products		2856	420	3491
Beef cattle (incl. feeders)		6033	10849	8907
Hogs		4535	7963	1865
Sheep and wool (incl. feeders)		182	55	60
Horses		--	--	--
Poultry		112	213	89
Eggs		1364	2865	881
Corn		3268	5385	1082
Small grain		1342	1925	991
Other crops		1558	2495	989
Mach. & equip. sold & gas tas		256	302	257
Income from work off the farm		347	242	387
Miscellaneous		180	211	199
(1) Total farm sales		22081	33015	20306
(2) Increase in farm capital		4044	7662	--
(3) Family living from the farm		286	238	281
(4) Total farm receipts 1+2+3		27131	40915	20587
<u>FARM EXPENSES</u>				
Dairy & dual purpose cattle bot		236	103	217
Beef cattle bought (feeders too)		2549	9394	5190
Hogs bought		745	1387	302
Sheep bought (incl. Feeders)		345	--	6
Horses bought		--	--	--
Poultry bought		118	246	68
Misc. livestock expense		482	823	298
Feed bought		3877	5203	3085
Fertilizers		714	1011	452
Other crop expenses		790	1158	587
Custom work hired		588	461	933
Gas, oil, grease (farm share)		1130	1341	847
Rep. of mech. power " "		562	791	330
Repair & upkeep real estate		166	324	97
Rep. & upkeep crop-gen. mach.		388	540	278
Rep. & upkeep livestock equip.		92	168	50
Wages of hired labor		431	163	255
Electricity (farm share)		238	248	201
Real Estate-Per. Prop. taxes		966	1121	737
General farm expense		240	275	189
(5) Total cash operating expense		15657	24757	14122
(6) Cap. pur-mech pwv.(f.share)		487	677	352
(7) " " crop & gen. mach		1214	803	868
(8) " " livestock equip.		369	520	256
(9) " " bldgs.& fencing		602	460	659
(10) Total farm purchases 5-9		18329	27217	16257
(11) Decrease farm capital		--	--	482
(12) Interest farm capital		3240	4224	2448
(13) Unpaid family labor		381	440	215
(14) Board for hired labor		40	22	7
(15) Total farm expense 10-14		21990	31903	19409
(16) Labor earnings 4 - 15		5141	9012	1178

Table 3. Summary of Farm Earnings (Enterprise Statement) 1960*

Items	Your Farm	Average of 38 farms	8 most profitable farms	8 least profitable farms
RETURNS AND NET INCREASES				
Dairy & dual purpose cows		\$2869	\$ 461	\$3652
Other dairy & dual purpose cows		1043	119	1548
Beef breeding herd		495	223	--
Feeder cattle		2670	5336	3544
Hogs		4657	7132	1948
Sheep-farm flock & feeders		164	75	26
Chickens		1362	2838	897
All productive livestock		13260	16184	11615
Value of feed fed to livestock		8234	11014	7790
Return over feed from livestock		5026	5170	3825
Crops, seed, and feed		10628	16661	5960
Income from labor off farm		132	94	152
Agricultural Conservation pay		16	--	22
Miscellaneous		164	211	177
(1) Total Ret's & Net Increases		15966	22136	10136
EXPENSES AND NET DECREASES				
Horses		-2	--	--
Truck		285	563	187
Auto (farm share)		481	608	374
Tractor		1348	1519	1135
Elec. & gas engine exp. (farm)		238	248	201
Hired Power		269	179	462
Total Power		2619	3117	2359
Crop and general machinery		1269	1371	1401
Livestock equipment		263	434	168
Buildings, fencing, tiling		692	988	572
Misc. productive livestock exp.		482	824	298
Labor		1054	770	786
Real estate taxes		791	914	611
Personal property tax		175	207	126
Insurance		123	142	97
General farm		117	133	92
Interest on farm capital		3240	4224	2448
(2) Total expenses & net dec.		10825	13124	8958
(3) Operator's earnings (1) - (2)		5141	9012	1178

*Cash receipts and expenses are adjusted for changes in inventory for each enterprise and for each item of expense in order to show total receipts and net increases, and total expenses and net decreases. The operator's earnings are the same as those on page 4.

FAMILY LIVING FROM THE FARM

The family living from the farm is the estimated value of the farm produce used in the house furnished the farmer and his family by the farm. It is a part of the income of the farm and a part of the expenses of operating the household even though cash transactions are not involved. The omission of the farm produce used in the home results in an incomplete record of both farm income and personal income.

The value of the family living as shown in Table 4 amounts to 1.1 percent of the total farm receipts on these farms. The values assigned are a conservative market price on the farm. If these products had been purchased, the amount paid out would have been considerably higher.

Table 4. Family Living From the Farm, 1960

Items	Your Farm	Average of 38 farms	Your Farm	Average of 38 farms
Adult equiv. - family	_____	3.2		
- others	_____	.2		
Whole milk	_____	719 qts.	_____	\$ 63
Cream	_____	10 pts	_____	3
Beef	_____	327 lbs.	_____	129
Hogs	_____	271 lbs.	_____	47
Lamb and mutton	_____	--	_____	--
Poultry	_____	13 lbs.	_____	6
Eggs	_____	48	_____	13
Potatoes	_____	--	_____	--
Vegetables & fruit	_____	--	_____	22
Farm fuel	_____	---	_____	3
Total	_____	_____	_____	286

HOUSEHOLD AND PERSONAL EXPENSES AND RECEIPTS

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 5. These farmers spent an average of \$273 per month for family living in addition to the food, fuel and housing furnished by the farm.

Table 5. Household and Personal Expenses for
Those Farms Which Kept Complete Accounts of These Expenses, 1960

Item	Your Farm	Average of 24 farms	12 most profitable farms	12 least profitable farms
Number of persons - family	_____	3.9	4.1	3.7
Number of adult equiv. - family	_____	3.2	3.4	3.0
- other*	_____	.2	.1	.3
Food and meals bought	_____	\$838	\$831	\$846
Operating and supplies	_____	198	182	214
Furnishings and equipment	_____	148	218	77
Clothing and clothing materials	_____	308	305	311
Personal care, personal spending	_____	70	73	66
Education, recreation and devel.	_____	227	228	225
Gifts and special events	_____	126	86	165
Medical care & health ins.	_____	344	255	433
Church, welfare	_____	114	111	116
Personal share auto expense	_____	154	170	138
Operator's share of upkeep dwell.	_____	83	30	137
Household share of ele. exp.	_____	96	101	93
Total cash living expense	_____	2706	2590	2821
H.H. & pers. share of new auto	_____	62	124	--
New dwelling	_____	125	250	--
Taxes & other deductions	_____	56	34	79
Life insurance	_____	191	198	185
Other savings & investments	_____	135	42	228
Total Household & per. cash exp	_____	3275	3238	3313
Total family living from the farm	_____	279	226	331
Total cash exp. & prequis.	_____	3554	3464	3644
Receipts:				
Return to capital & fam. labor	_____	4544	6479	2609
Miscellaneous income	_____	171	169	173
Income from investments	_____	6	--	12

*Hired help or others boarded.

NET WORTH

A net worth statement includes a listing of all the assets and liabilities as of a given date. The difference between the farmer's total assets and his liabilities is his net worth. A net worth statement for owners, part owners and renters is presented in Table 6. Both the farm and personal assets and liabilities are included.

The difference between the operator's net worth at the beginning and at the end of the year shows the gain in net worth. It represents the financial progress that has been made during the year.

Table 6. Net Worth Statement for Those Farmers Who Kept a Complete Record of all Assets and Liabilities, 1960 (Operator's Share)

Items	Your Farm		6 owners	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Total acres in farm			344	
Owned			344	
Rented			--	
Total farm capital			\$84475	\$95855
Stocks & bonds			4857	5052
Life insurance			1994	2111
Accounts receivable			--	--
Outside real estate			--	--
Other outside investments			184	249
Total outside investments			7035	7412
Dwelling			4783	4633
Cash on hand and in bank			1344	1022
Other household & pers. assets			2731	2798
Total cash, h.h. & pers. assets			15903	15865
TOTAL ASSETS			100378	111720
Federal Land Bank Mortgage			1833	4333
Other mortgage on land operated			22550	21150
Mortgage on other real estate			--	--
FHA chattel mortgages			2769	2567
Production Credit Association			--	--
Crop loans			--	--
Other chattel mortgages			8688	15612
Notes payable			3667	4505
Accounts payable			4389	5610
TOTAL LIABILITIES			43896	53777
Farmer's net worth			56482	57943
Gain in net WORTH			--	1461

Items	9 part owners*		13 renters**	
	Jan. 1	Dec. 31	Jan. 1.	Dec. 31.
Total acres in farm	341		307	
Owned	187		--	
Rented	154		307	
Total farm capital	\$42874	\$42941	\$14988	\$18812
Stocks & bonds	634	905	8	6
Life insurance	2608	2814	824	833
Accounts receivable	150	147	4	--
Other outside investments	417	515	50	65
Total outside investments	3809	4381	886	904
Dwelling	6324	6009	--	--
Cash on hand & in bank	450	971	439	202
Other h.h. & pers. assets	2562	2512	2741	2708
Total cash, h.h. & pers. assets	13145	13873	4066	3814
TOTAL ASSETS	56019	56814	19054	22626
Federal Land Bank Mortgage	6323	6170	--	--
Other mortgages on land oper.	7478	7172	--	--
Mortgages on other real estate	--	--	--	--
FHA chattel mortgage	--	--	435	1280
Production Credit Association	5979	6309	94	62
Crop loans	--	--	354	--
Other chattel mortgages	4164	3581	5077	5332
Notes payable	2549	2653	227	488
Accounts payable	2034	2043	670	322
TOTAL LIABILITIES	28527	27928	6857	7484
Farmer's net worth	27492	28886	12197	15142
Gain in net worth		1394		2945

*3 rented for cash and 6 crop share.

** 5 cash and crop share, 5 crop share, 1 cash, and 2 livestock share.

Table 7. Summary of Farm Earnings by Tenure, 1960 (Operator's Share)

Items	Your Farm	6 owners	9 part owners	13 renters
FARM RECEIPTS				
Dairy & dual purpose cows		\$1239	\$ 315	\$ 613
Dairy products		3031	1605	1921
Beef cattle (incl. feeders)		11561	10064	1038
Hogs		8599	2412	3358
Sheep & wool (incl. feeders)		646	53	153
Poultry (incl. turkeys)		30	180	59
Eggs		425	2403	430
Horses		--	--	--
Corn		6048	3373	834
Small grain		1070	1422	470
Other crops		1263	2123	1026
Mach. & equip. sold, gas tax		517	160	209
Income from work off the farm		482	528	243
Miscellaneous		230	267	75
(1) Total farm sales		35141	24905	10429
(2) Increase in farm capital		11380	67	3824
(3) Family living from the farm		426	172	170
(4) Total farm receipts 1+2+3		46947	25144	14423
FARM EXPENSES				
Dairy & dual purpose bought		665	--	296
Beef cattle bought (Inc. Feeder)		8368	4882	444
Hogs bought		3332	430	181
Sheep bought (incl. feeders)		1858	5	49
Horses bought		--	--	--
Poultry bought (incl. turkeys)		32	234	43
Miscellaneous livestock exp.		828	394	228
Feed bought		7784	3204	2259
Fertilizers bought		1808	640	239
Other crop expense		1091	1049	331
Custom work hired		746	786	373
Gas, oil, grease bought (farm)		1835	1025	754
Rep. of mech. power (farm share)		717	616	441
Repair & upkeep of real estate		255	245	24
Rep. & upkeep crop & gen. mach.		537	351	272
Rep. & upkeep of livestock equip.		158	49	56
Wages of hired labor		389	441	484
Electric exp. (farm share)		270	236	156
Real estate & pers. prop. tax		1037	802	100
Cash rent		--	475	317
General farm expense		304	323	102
Interest paid		1960	1337	276
(5) Total cash operating exp.		33974	17524	7425
(6) Capital purchases-Mech-pow		1179	242	533
(7) Cap. purchases-crop-g.mach.		1856	990	1184
(8) Cap. purchases-livestock-equip		598	44	449
(9) Cap. purchases-bldg.-fenc.		2010	405	132
(10) Total farm purchases 5-9		39617	19205	9723
(11) Decrease farm capital		--	--	--
(12) Interest on farm capital		2548	808	569
(13) Unpaid family labor		718	313	54
(14) Board for hired labor		29	20	50
(15) Total farm exp. 10-14		42912	20346	10396
(16) Labor earnings 4-15		4035	4798	4027
(17) Return to capital & family labor 16+12+13		7301	5919	4650

RETURNS TO CAPITAL AND FAMILY LABOR

The return to capital and family labor represents the amount available to the operator for living expenses, payment on indebtedness, and savings. The landlord's expenses and receipts are not included.

The average return to capital and family labor for 6 owners, 9 part owners, and 13 renters is shown in Table 7. The statement includes only the operator's share of the earnings of the partnership. The earnings as shown in Table 7 are on an actual basis as compared to the full-owner basis in Tables 2 and 3.

RANGE IN EARNINGS

Every study of farm earnings shows a wide variation in earnings among farmers in a given year (figure 1). The average operator's earnings of those farmers ranking in the upper 20 percent of the range according to earnings was \$9012 and of those in the lower 20 percent was \$1178. This is a range of \$7834 between the average earnings of these two groups. Some of the causes for these differences in earnings, such as weather, may be beyond the control of the individual farmer. Other factors are within his control. The more important management factors affecting earnings are as follows: (These factors vary from year to year in their relative influence on earnings)*

- | | |
|--------------------------|--------------------------|
| 1. Crop yields | 5. Size of business |
| 2. Choice of Crops | 6. Work Units per worker |
| 3. Return from Livestock | 7. Control over Expense |
| 4. Amount of Livestock | |

Operator's
Earnings

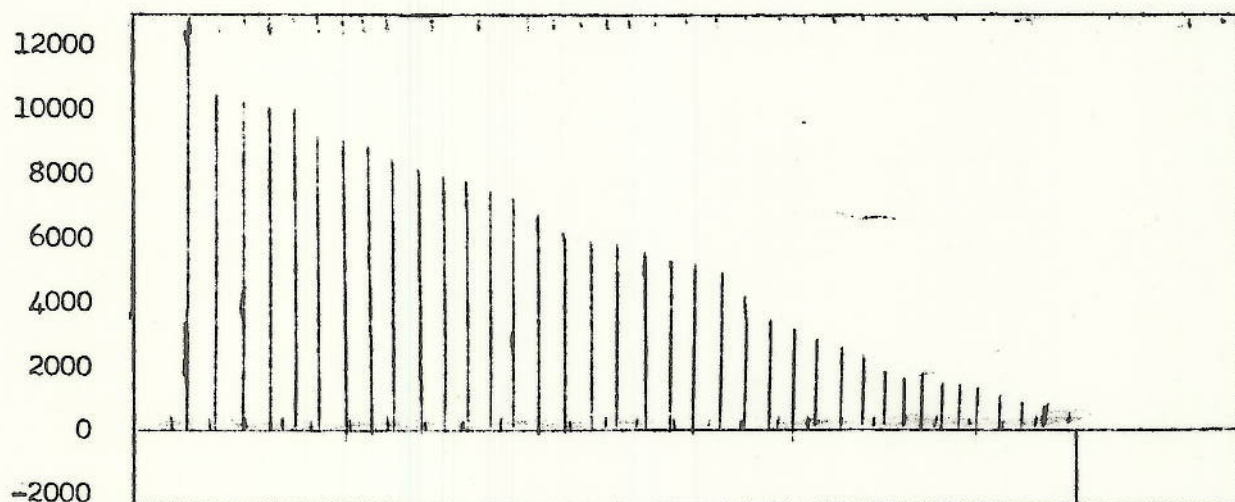


Fig. 1. Range in Operator's Earnings.
Each line represents the earning of one farmer.

* See Pond, G. A. "Why Farm Earnings Vary". Minn. Agric. Expt. Sta. Bul. 386, June, 1945

Nodland, T. R. and Pond, G. A. "Some Factors Affecting the Earnings of Farmers in Southwestern Minnesota". Univ. of Minn., Dept. Ag. Econ., Report No. 219, November, 1954

Studies of earning of farmers in this area show that there are seven major management factors causing variations in earnings among farmers within a given year. These seven factors are (1) crop yields, (2) choice of crops, (3) return from livestock, (4) amount of livestock, (5) size of business, (6) work accomplishments per worker, and (7) control over expenses. The combined or cumulative influence of these seven management factors on earnings is shown in Figure 2.

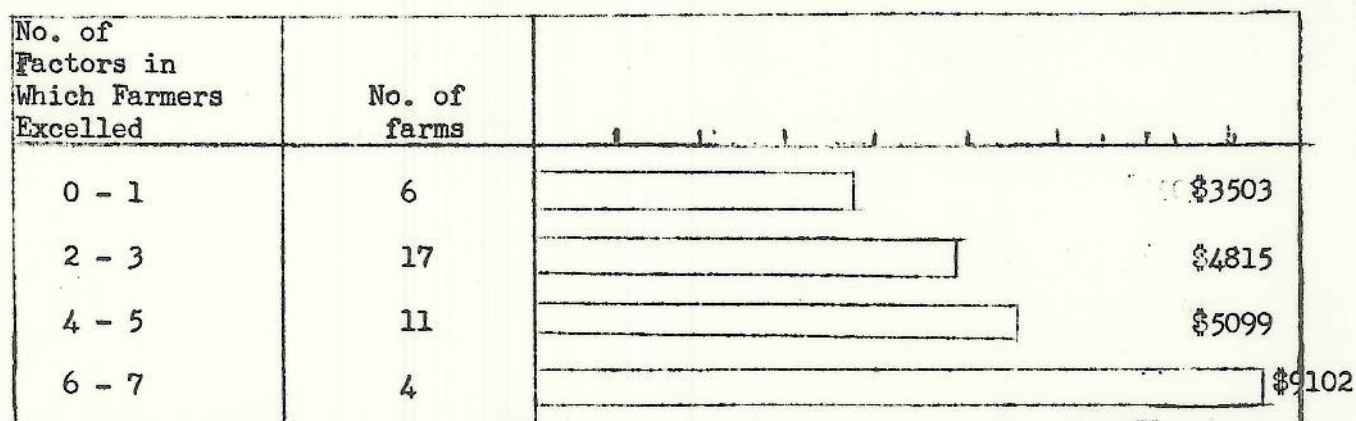


Figure 2, Relation of labor earnings to the number of factors in which the farmer excell, indicates that it will be well worth while for each cooperator to study carefully his ranking on pages 10 and 11 and learn his standing in respect to each of the above factors and the elements of strength and weakness in his farm business.

EXPLANATION OF "WORK UNITS"

The total "work units" for any one farm is a measure of the size of that farm business. A work unit as used in this report is the average accomplishment of a farm worker, in a ten hour day, working on crops and productive livestock at an average efficiency of ten hours of work off the farm for pay. The number of work units for each class of livestock and each acre of crop are presented in Table 8.

Table 8. Number of Work Units for Each Class of Livestock and Each Acre of Crop

Item	No. of work units	Item	No. of work units
Dairy & dual purpose cows	10.0 per cow	Small Grain	.5 per acre
Other dairy & du. pur. Cattle	3.5 per an. unit*	Sugar Beets	1.5 per acre
Beef breeding herd	3.5 per an. unit*	Sweet Corn	.7 per acre
Feeder Cattle	.25 per 100 lbs.	Corn husked	.7 per acre
Sheep farm flock	1.5 per an. unit*	Corn, hogged	.4 per acre
Sheep feeders	.3 per 100 lbs.	Corn, (shredded)	1.5 per acre
Hogs	.2 per 100 lbs.	Corn silage	1.0 per acre
Turkeys	.5 per 100 lbs.	Corn fodder	1.0 per acre
Hens	20.0 per 100 hens	Alfalfa hay	.6 per acre
Canning peas	.5 per acre	Soybean hay	.8 per acre
Soybeans for grain	.5 per acre	Other hay crop	.4 per acre

*Animal-unit represents one dairy cow or bull, two other dairy cattle, 1 $\frac{1}{4}$ beef cows or bull, 1 feeder steer or heifer, 3 $\frac{1}{3}$ other beef cattle, 7 sheep, 14 lambs, 2 $\frac{1}{2}$ hogs, 5 pigs, 50 hens or 1,100 pounds of turkeys produced.

Table 9. Measures of Farm Organization and Management Efficiency, 1960

Measures used in chart on page 13	Your farm	Average of 38 farms	8 most profitable farms	8 least profitable farms
Operator's earnings	\$_____	\$5141	\$9012	\$1178
(1) Crop Yields*	_____	100	111	88
(2) Percent tillable land in high ret. crops**	_____	59.2	66.1	52.1
(3) Ret. for \$100 feed to prod. livestock ***	_____	100	99	96
(4) Prod. livestock units per 100A.****	_____	23.3	24.3	26.3
(5) Size of business - work unit	_____	469	569	396
(6) Work units per worker	_____	312	384	297
(7) Pow. Mach., Equip., Bldg. exp. per work unit	_____	10.60	12.03	11.44
Items related to some of the above measures:				
(3) Index of return for \$100 feed from:				
Dairy cattle (see pgs. 18& 19)	_____	100	79	97
Beef brd. herd-Page 20	_____	100	81	--
Beef cattle feeders-Page 20	_____	100	111	78
Hogs-Page 17	_____	100	99	114
Sheep-farm flock-Page 21	_____	100	109	--
Capons	_____	--	--	--
Chickens*(Page 22)	_____	100	126	86
(4) Number of animal units	_____	66.7	79.6	59.4
(5) Work units on crops	_____	166	252	110
Work units on prod. lvstk	_____	289	299	271
Other work units	_____	14	18	15
(6) Number of family workers	_____	1.3	1.4	1.2
Number of hired workers	_____	.2	.1	.1
Total number of workers	_____	1.5	1.5	1.3
(7) Power expense per work unit	_____	5.79	6.53	6.00
Crop mach. exp. per work unit	_____	2.84	3.02	3.67
Lvstk equip. exp. per wk. unit	_____	.51	.73	.37
Bldgs-fenc. exp. per wk. unit	_____	1.46	1.75	1.40

* Given as a percentage of the average.

** Crops are marked in Table 10 as (1), (B), (C), and (D). All of acres in (A) crops, one-half of acres in (B) crops, and one-fourth of acres in (C) crops are used in calculating percent of tillable land in high return crops.

***An index weighted by the animal units of livestock.

****Acres in timber not pastured, roads, waste and farmstead were not included.

THERMOMETER CHART

Using your figures from page 12, locate your standing with respect to the various measures of farm organization and management efficiency. The averages for the 38 farms included in this summary are located between the dotted lines across the center of this page.

Oper. labor earn- ings	Crop yields	High return crops	Return from pro- ductive livestock	Pr. L. S. units per 100 A.	Work units per worker	Work units per worker	Pow-mach eq.-bldgs exp. per work unit
13000	140	75	140	39	675	390	3
12000	135	73	135	37	650	380	4
11000	130	71	130	35	625	370	5
10000	125	69	125	33	600	360	6
9000	120	67	120	31	575	350	7
8000	115	65	115	29	550	340	8
7000	110	63	110	27	525	330	9
6000	105	61	105	25	500	320	10
5000	100	59	100	23	475	310	11
4000	95	57	95	21	450	300	12
3000	90	55	90	19	425	290	13
2000	85	53	85	17	400	280	14
1000	80	51	80	15	375	270	15
0	75	49	75	13	350	260	16
-1000	70	47	70	11	325	250	17
-2000	65	45	65	9	300	240	18
-3000	60	43	60	7	275	230	19

Table 10. Distribution of Acres in Farm, 1960

	Crop ratings*	Your farm	Average of 38 farms
Flax	C	_____	10.9
Barley	C	_____	5.1
Wheat	C	_____	11.4
Oats & oat mixtures	D	_____	36.9
Rye	D	_____	--
Oat silage	C	_____	--
Buckwheat	D	_____	.2
Total small grain and peas		_____	64.5
Corn grain	A	_____	114.7
Soybeans for grain	B	_____	25.7
Sweet corn	A	_____	.7
Corn or sorghum silage	B	_____	12.6
Total cultivated crops		_____	153.7
Alfalfa hay	B	_____	29.8
Other legume & mixtures	C	_____	1.1
Timothy & brome hay & seed	D	_____	1.5
Annual Hay	D	_____	.3
Total tillable land in hay		_____	32.7
Alfalfa pasture	B	_____	5.9
Other legume & mixtures	C	_____	.2
Sudan and/or rape	C	_____	1.3
Other tillable pasture	D	_____	.2
Total tillable land in pasture		_____	7.6
Soil Bank	A	_____	--
Tillable land not cropped	D	_____	1.9
Total tillable land		_____	260.4
Wild hay		_____	2.8
Non-tillable pasture		_____	3900
Timber (not pastured)		_____	2.1
Roads and waste		_____	13.8
Farmstead		_____	9.6
Total acres in farm		_____	318.7
Percent land tillable		_____	81.5
Percent tillable land in high return crops		_____	59.2

*The crops are classified as A, B, C, or D crops on the basis of their average net returns per acre.

Table 11. Crop Yields Per Acre, 1960

Crop	Your Farm	Average of farms growing each crop
Flax, bu.	_____	13.1
Barley, bu.	_____	37.7
Wheat, bu.	_____	26.1
Oats, bu.	_____	55.6
Buckwheat bu.	_____	25.0
Oat silage, tons	_____	--
Millet, bu.	_____	--
Corn grain, bu.	_____	57.7
Soybeans, bu.	_____	20.8
Corn silage, tons	_____	10.3
Alfalfa hay, tons	_____	2.8
Other legumes & mixtures, tons	_____	1.9
Timothy or brome hay, tons	_____	.9
Wild hay, tons	_____	--

POWER AND MACHINERY EXPENSES

Power and machinery expense per crop acre is an indication of the economy with which capital is invested in these items. The crop acres per farm ranged from 70 to 577 with an average of 334 (Table 12). The expenses are high on the farms with a small acreage. In some cases, low expenses for labor might be offset by high power and equipment costs. The farmer is interested in operating at the lowest cost for power, machinery and labor combined.

Table 12. Power and Machinery Expenses Per Crop Acre, 1960

Items	Your Farm	Average of 38 farms	8 most profitable farms	8 least profitable farms
Crop acres per farm	_____	251	334	176
Tractor and horse exp. per crop A.	_____	5.44	4.76	6.48
Crop & gen mach. exp. per crop A.	_____	5.51	4.66	7.84

AMOUNT OF LIVESTOCK

A large proportion of the farmers maintained some dairy cattle and hogs (Table 13). Thirty nine percent of the farmers kept poultry.

Table 13. Amount of Livestock, 1960

	Your Farm	Average of 38 farms	8 most profitable farms	8 least profitable farms
Number of milk cows	_____	10.4	2.1	13.1
Number of other dairy cattle	_____	11.8	1.0	18.8
Number of beef cattle (incl-Feeder)	_____	26.9	39.5	22.7
Number of sheep*	_____	13.2	5.1	3.9
Number of hens	_____	276	593	204
Litters of pigs raised	_____	13.0	23.2	7.4
Pounds of hogs produced	_____	27936	45732	8955
Pounds feeder cattle produced	_____	12299	22949	16625

*Two lambs under six months of age considered as one head.

TOTAL FEED COSTS AND RETURNS FROM YOUR LIVESTOCK ENTERPRISES

The total "return over feed costs" for each class of livestock is shown in Table 14. This differs from the "return over feed" shown in the enterprise statement in that it is the total for each class of livestock instead of a return per head "per unit" or "per 1000 pounds". These data indicate the relative importance of different classes of livestock as a source of income and as a market for feed. The total return is the same as the returns and net increases shown on page 5. The value of milk consumed by calves is included in the total returns from dairy or dual purpose cows and in the total feed cost for other dairy or other dual purpose cattle. The value of milk consumed by calves is not included in either the total returns or the feed cost of "all dairy" or "all dual purpose" cattle. The return over feed is not a net return, but rather the amount available from the gross income, after paying the feed bill, to cover the outlay for hired labor, power, equipment, taxes, insurance, interest and veterinary bills and to provide a return for the use of family labor and capital.

Table 14. Total Feed Costs and Returns From Your Livestock Enterprises, 1960

	Dairy or dual purpose cattle			Beef breeding
	Cows	Other	All	herd
Total returns	_____	_____	_____	_____
Total feed cost	_____	_____	_____	_____
Total return over feed	_____	_____	_____	_____
	Feeder	Hogs	Farm flock	Chickens
	Cattle		of Sheep	
Total returns	_____	7591	_____	_____
Total feed cost	_____	4647	_____	_____
Total return over feed	_____	2944	_____	_____

Feed is the largest single item of cost for all classes of livestock. However, the proportion of the total cost represented by feed varies considerably between classes of livestock. Feed makes up approximately 45 percent of the total costs of maintaining dairy cattle and poultry, 50 percent in the case of a farm flock of sheep; and 75 to 90 percent for hogs, feeder cattle and feeder lambs. Consequently, it is necessary to secure a relatively higher return over feed from dairy cattle and poultry than from the other livestock, enterprises in order to be able to cover all the costs other than feed.

HOGS

The return over feed cost per 100 pounds of hogs produced varied from \$9.07 for those farmers ranking in the upper one half in feeding efficiency to a return of \$4.39 for those in the lower one half. Some of the important factors that affected return over feed were:

1. Quantity of feed required to produce 100 pounds of hogs.
2. Price received.
3. Number of pigs born per litter.
4. Number of pigs weaned per litter.

Table 15. Feed Costs and Returns from Hogs, 1960

Items	Your Farm	Average of 29 farms	14 farms highest in returns above feed	15 farms lowest in returns above feed
Feed per cwt. hogs produced, lbs.:				
Corn	_____	277	200	350
Small grain	_____	89	78	99
Commercial feeds	_____	99	118	82
60% alfalfa	_____	<u>4</u>	<u>4</u>	<u>3</u>
Total concentrates	_____	469	400	534
Skim milk and buttermilk	_____	--	--	--
Feed cost per cwt. hogs produced				
Concentrates	\$ _____	\$10.01	\$ 8.66	\$11.26
Skim milk and buttermilk	_____	--	--	--
Pasture	_____	<u>.04</u>	<u>.06</u>	<u>.03</u>
TOTAL FEED COSTS	_____	10.05	8.72	11.29
Net increase in val. per cwt. hogs Produced	_____	\$16.70	\$17.79	\$15.68
RETURNS ABOVE FEED COST PER CWT. HOGS PRODUCED	\$ _____	6.65	9.07	4.39
RETURNS FOR \$100 OF FEED	\$ _____	175	213	140
Price received per cwt. hogs sold	\$ _____	15.92	16.22	15.63
No. of spring litters raised	_____	13.3	18.4	8.5
No. of fall litters raised	_____	<u>9.7</u>	<u>14.2</u>	<u>5.5</u>
Total no. of litters raised	_____	23.0	32.6	14.0
No. of pigs born per litter	_____	8.4	8.6	8.7
No. of pigs weaned per litter	_____	6.5	6.8	6.7
Hogs purchased	_____	4152	665	7406
Pounds of hogs produced	_____	37304	36201	38335

DAIRY AND DUAL PURPOSE CATTLE

The quantity of feed consumed, value of feeds and returns from dairy cattle are presented in Tables 16, 17, and 18. The statements include one herd which was classified as dual purpose cattle.

The return over feed cost per cow varied from \$53.85 to \$246.20 among the 20 herds covered by this study. Some of the important factors that affected the return over feed were:

1. Rate of production (pounds butterfat per cow)
2. Price received for butterfat
3. Feeding efficiency
4. Quality of ration
5. Economy of ration (feed cost per pound butterfat)

Table 16. Factors of Cost and Returns from Dairy Cows, 1960

Items	Your Farm	Average of 20 farms	10 farms highest in butterfat per cow	10 farms lowest in butterfat per cow
Pounds of butterfat per cow	_____	324	362	287
Price rec. per lb. B. F. sold (cents)	_____	86.7	86.7	86.6
Price rec. per lb. B. F.-whole milk	_____	87.3	88.0	86.6
Price rec. per lb. B. F. - cream	_____	67.4	67.4	--
Feeds per cow, lbs.:				
Corn	_____	2007	1822	2192
Small grain	_____	693	793	593
Commercial feeds	_____	537	644	430
Legume hay	_____	45.33	5235	3831
Other hay	_____	389	159	580
Fodder and stover	_____	--	--	--
Total concentrates	_____	3237	3259	3215
Total dry roughage	_____	4902	5394	4411
Silage	_____	6920	7728	6113
Feed cost per cow:				
Concentrates	_____	\$43.11	\$65.81	\$60.40
Roughages	_____	72.27	76.43	68.12
Pasture	_____	12.42	11.52	13.32
TOTAL FEED COSTS	_____	147.80	153.76	141.84
Value of produce per cow:				
B. F. sales	_____	\$270.05	\$299.79	\$240.30
Dairy produce used in house	_____	4.87	4.85	4.88
Milk to livestock	_____	5.14	5.77	4.53
Net increase in value of cows	_____	-12.82	-12.04	-13.60
TOTAL VALUE PRODUCED	_____	267.24	298.37	236.11
RETURNS ABOVE FEED COST PER COW	_____	119.44	144.61	94.27
RETURNS FOR \$100 OF FEED	_____	185	201	169
Feed cost per lb. B. F. (cents)	_____	41.9	39.3	44.5
Number of cows*	_____	19.3	23.6	15.1

*All dairy cows which have at some time in the past freshened are included in the dairy herd, and affect the average number of cows used in computing this table. There is some variation in the number of months of dry period per cow; however, this variation is small for the majority of farms.

Table 17. Feed Costs and Returns from Other Dairy and Dual Purpose Cattle, 1960

Items	Your Farm	Average of 20 farms	10 farms highest in butterfat per cow	10 farms lowest in butterfat per cow
Feeds per head, lbs.:				
Concentrates	_____	980	542	1419
Hay and fodder	_____	1995	2599	1391
Silage	_____	2208	2275	2141
Skim milk	_____	—	—	—
Whole milk	_____	176	197	155
Feed cost per head:				
Concentrates	\$ _____	\$15.48	\$11.68	\$19.28
Roughages	_____	20.24	22.03	18.45
Milk	_____	4.87	5.17	4.57
Pasture	_____	4.39	3.53	5.26
TOTAL FEED COSTS PER HEAD	_____	44.98	42.41	47.56
Net. inc. in value of other cattle	_____	91.05	85.60	96.51
RETURNS ABOVE FEED COST PER HEAD	_____	46.07	43.19	48.95
RETURNS FOR \$100 OF FEED	_____	200	194	205
Number of head of other cattle	_____	21.8	23.4	20.1

Table 18. Feed Costs and Returns from all Dairy and Dual Purpose Cattle, 1960

Items	Your Farm	Average of 20 farms	10 farms highest in butterfat per cow	10 farms lowest in butterfat per cow
Feeds per animal unit, lbs.:				
Concentrates	_____	3145	25241	3748
Hay and fodder	_____	4599	5200	3998
Silage	_____	6277	6749	5805
TOTAL FEED COSTS PER ANIMAL UNIT	\$ _____	\$126.44	\$131.32	\$121.55
Value of produce per animal unit:				
Dairy products	_____	174.89	199.92	149.87
Net increase in val. dairy cattle	_____	58.79	54.69	62.89
TOTAL VALUE PRODUCED	_____	233.68	254.61	212.76
RETURNS ABOVE FEED PER ANIMAL UNIT	\$ _____	107.24	123.29	91.21
RETURNS PER \$100 OF FEED	_____	187	198	176
Animal units of cattle	_____	30.5	36.1	25.0

Table 19. Feed Costs and Returns from Beef Cattle, 1960

Items	Your Farm	Average of all farms
Beef breeding herd: No. of farms:		6
Feeds per animal unit, lbs.:		
Concentrates	_____	330
Legumes	_____	1280
Other hay	_____	1480
Fodder and stover	_____	--
Silage	_____	3906
Feed cost per animal unit:		
Concentrates	\$ _____	\$ 8.10
Roughages	_____	32.57
Pasture	_____	11.17
TOTAL FEED COSTS	_____	51.84
Value of produce per animal unit:		
Dairy products	\$ _____	--
Net increase in value of animals	_____	105.43
TOTAL VALUE PRODUCED	_____	105.43
RETURNS ABOVE FEED COST PER ANIMAL UNIT	\$ _____	53.59
RETURNS FOR \$100 OF FEED	\$ _____	240
Number of cows and herd bulls	_____	37.0
Number of animal units in the herd	_____	35.9
Lbs. beef produced	_____	13545
Feeding Cattle: No. of farms		13
Corn	_____	521
Small grain	_____	9
Commercial feeds	_____	48
Legume hay	_____	260
Other hay	_____	41
Total concentrates	_____	578
Total hay and fodder	_____	301
Silage	_____	754
Feed cost per cwt. beef produced:		
Concentrates	\$ _____	\$10.89
Roughages	_____	5.16
Pasture	_____	.17
TOTAL FEED COSTS	_____	16.22
Net increase in value of feeders	_____	20.14
RETURNS ABOVE FEED COST PER CWT. BEEF PROD.	_____	3.92
RETURNS FOR \$100 OF FEED	_____	126
Price paid per cwt. beef bot	_____	21.47
Price recd. for feeder cattle sold	_____	22.89
Number of animal units	_____	46.5
Pounds of beef produced	_____	35863

Table 20. Feed Costs and Returns from a Farm Flock of Sheep, 1960

Items	Your Farm	Average of 6 farms
Feeds per head,* lbs.:		
Concentrates	_____	195
Legume hay	_____	509
Other hay	_____	—
Silage	_____	720
Feed cost per head:		
Concentrates	\$ _____	\$ 3.59
Roughages	_____	5.81
Pasture	_____	1.43
TOTAL FEED COSTS	\$ _____	10.83
Value of produce per head:		
Wool	\$ _____	\$ 3.30
Net increase in value of sheep	_____	8.20
TOTAL VALUE PRODUCED	\$ _____	11.50
RETURNS ABOVE FEED COST PER HEAD	\$ _____	.97
RETURNS FOR \$100 OF FEED	\$ _____	\$118
Price per cwt. of lambs sold	\$ _____	\$17.84
Price per lb. wool sold (cts)	_____	44.3
Pounds of wool per sheep sheared	_____	8.9
Number of ewes kept for lambing	_____	57
Per cent of lamb crop**	_____	97
Per cent death loss**	_____	21
Pounds of sheep produced	_____	5741
No. of head of sheep*	_____	80

* Two lambs under six months of age considered as one head.

** Lambs which die during month of birth are not included.

CHICKENS

Four out of the 15 farmers raising chickens failed to receive a return large enough to cover the cost of feed. The average return over feed from the 15 flocks included in this report was \$.78 cents per hen (Table 21).

Some of the important factors that affected the return over feed were:

1. Quantity of feed required per hen
2. Price received per dozen eggs sold.
3. Eggs laid per hen
4. Per cent of hens that are pullets
5. Percentage death loss of hens.

Table 21. Feed Costs and Returns from Chickens, 1960*

Items	Your Farm	Average of 15 farms	8 Highest	7 Lowest
Feed per hen, lbs.:				
Grain		76	68	86
Commercial feeds		45	35	56
Total concentrates		121	103	142
Skim milk and buttermilk				
TOTAL FEED COST PER HEN	\$	\$2.98	\$2.45	\$3.58
Value of produce per hen:				
Eggs sold and used in house	\$	3.83	4.40	3.18
Net increase in value of chickens		-.07	-.14	.02
TOTAL VALUE PRODUCED		3.76	4.26	3.20
RETURNS ABOVE FEED COST PER HEN	\$	\$.78	\$1.81	\$-.38
RETURNS FOR \$100 OF FEED		\$134.00	\$174.00	\$ 88.00
Price rec'd. per doz. eggs sold (cts.)		.28.2	.29.4	.26.8
Eggs laid per hen		161	177	142
Ave. no. hens on farm during year		699	1141	193
Per cent of hens that are pullets		73	70	77
Per cent death loss of hens		9	8	9
Number of chicks started:		520	885	104
Lbs. chickens produced		2033	3552	297

* Includes feeds and returns from laying flock and rearing flock.

Table 21. Summary of Miscellaneous Items by Years

	1953-56	1957	1958	1959	1960
Acres in Farm					
Small grains	79.2	62.2	53.6	34.3	64.5
Cultivated crops	79.1	108.2	108.2	172.2	153.7
Tillable land in hay	31.1	36.9	30.4	30.9	32.7
Tillable land in pasture	11.4	15.8	10.9	5.2	7.6
Soil Bank	--	3.8	5.1	--	--
Tillable land not cropped	2.3	.8	1.8	--	1.9
Total tillable land	203.1	227.7	210.0	242.6	260.4
Wild hay & non-tillable pasture	31.1	26.2	22.8	22.9	32.8
Other non-tillable land	31.8	37.5	28.7	37.5	25.5
Total acres in farm	266.0	291.4	261.5	303.0	318.7
Yields per acre:					
Flax, bu.	11.0	5.3	13.8	8.9	13.1
Barley, bu.	30.1	25.9	46.9	38.1	37.7
Wheat, bu.	18.5	20.4	31.0	22.4	26.1
Oats, bu.	38.2	38.6	55.8	43.1	55.6
Oat silage, ton	--	--	5.1	5.8	5.8
Corn grain, bu.	49.3	47.5	50.0	48.8	57.7
Soybeans, bu.	19.5	19.8	18.7	19.7	20.8
Corn silage, tons	8.7	8.0	10.1	10.3	10.3
Alfalfa hay, tons	2.6	2.6	2.5	2.6	2.8
Measures of fm. org. & management:					
Percent of land in high ret.					
crops	51.0	52.7	53.2	67.2	59.2
Prod. L. S. units per 100 A	17.9	21.6	22.6	38.0	23.3
Size of business, work units	343	351	362	519	469
Work units per worker	234	218	256	325	312
Exp. per work unit	\$10.06	\$13.95	\$13.36	\$11.64	\$10.60
Return above feed cost per:					
Dairy cow	68.00	113.57	132.24	145.92	119.44
An. unit in beef breeding herd	-8.60	98.68	87.02	76.52	53.59
100 lbs. feeder cattle produced	-.10	10.91	9.95	2.30	3.92
100 lbs. hogs produced	5.28	6.54	9.02	1.07	6.65
Head native sheep	5.58	--	--	--	.97
Hen	1.31	.87	1.13	-.14	.78
Feed cost per:					
Dairy cow	129.85	148.37	142.28	136.18	147.80
An. unit in beef breeding herd	76.76	98.68	67.20	57.94	51.84
100 lbs. feed cattle produced	21.18	16.90	14.19	17.92	16.22
100 lbs. hogs produced	12.27	11.75	10.02	9.91	10.05
Head native sheep	9.49	--	--	--	10.83
Hen	4.00	3.24	3.28	3.95	2.98

Table 21. Summary of Miscellaneous Items by Years (continued)

	1953-56	1957	1958	1959	1960
Misc. livestock information:					
No. dairy & dual purpose cows	10.6	21.5	21.8	17	10.4
Lbs. beef produced	3088	22072	36378	30424	12299
Litter of pigs	8.3	12.8	10.0	--	13.0
Lbs. hogs produced	15256	23182	24982	33173	27936
No. of hens	160	450	391	291	276
Lbs. butterfat per milk cow	270	296	305	311	324
No. of pigs weaned per litter	6.6	6.2	6.3	7.3	6.5
Percent lamb crop	101	--	--	--	97
Eggs per hen	184	179	164	199	161
Price received per:					
Lb. butterfat sold as cream	\$65.3	--	\$.622	\$ --	\$.674
Lb. butterfat sold as milk	86.3	\$.88	.862	.887	.873
100 lbs. fat cattle	18.76	17.55	24.86	25.10	22.89
100 lbs. hogs	17.87	18.13	20.15	14.05	15.37
100 lbs. lambs	18.76	--	--	--	17.84
Lbs. of wool	.403	--	--	--	.443
Doz. eggs	.337	.279	30.3	.248	.282
Price pf feed:					
Corn, bu.	\$ 1.28	\$ 1.10	\$.98	\$.98	\$.96
Oats	.66	.61	.535	.58	.58
Barley, bu.	1.00	.91	.90	.92	.87
Alfalfa hay, ton	17.75	17.00	17.75	22.00	19.50
Timothy hay, ton	10.31	9.80	10.25	14.15	11.10
Corn silage, ton	5.90	5.80	6.00	6.60	6.50
Soybean meal, cwt.	4.01	3.52	3.50	3.85	3.83

Table 22. Summary of Farm Earnings by Years

	1953-56	1957	1958	1959	1960
No. of farms	44	25	32	16	38
Farm receipts:					
Dairy & dual-purpose cattle	\$ 689	\$ 814	\$ 786	\$ 724	\$ 768
Dairy products	2154	2697	2737	2682	2856
Beef cattle	1550	4661	7140	15373	6033
Hogs	2614	3253	2736	5906	4535
Sheep and wool	171	31	69	65	182
Horses	4	19	--	--	--
Poultry	114	46	120	90	112
Eggs	792	941	841	1369	1364
Corn	1284	2604	1480	2290	3268
Small grain	1472	798	1206	753	1342
Other crops	714	1447	1666	1190	1558
Mach & equip. sold	173	297	230	265	256
Income from work off farm	352	223	406	319	347
Miscellaneous	176	201	208	217	180
Total farm sales	12259	18032	19625	31243	22801
Increase in farm capital	1316	1071	3339	920	4044
Family living from the farm	262	205	237	244	286
Total farm receipts	13837	19308	23201	32407	27131
Farm Expenses:					
Dairy & dual-purpose cattle	167	400	2888	--	236
Beef cattle bought	616	2839	4475	5250	3549
Hogs bought	227	346	589	4165	745
Sheep bought	20	53	93	591	345
Horses bought	2	18	--	--	--
Poultry bought	101	103	101	253	118
Misc. livestock expense	219	319	339	530	482
Feed bought	1476	2440	2440	6489	3877
Fertilizers	259	630	382	901	714
Other crop expenses:	505	600	552	874	790
Custom work hired	428	584	575	674	588
Gas, oil & grease bought	769	882	970	1127	1130
Repairs for mechanical power	316	473	441	555	562
Repair & upkeep of real estate	151	168	224	141	166
Rep. & upkeep of crop machinery	259	360	380	498	388
Rep & upkeep of livestock	86	81	87	156	92
Wages of hired labor	392	537	499	896	431
Electricity expense	136	177	171	246	238
Real estate & per. Prop. taxes	512	641	666	943	966
General farm expense	160	197	211	321	240
Total cash operation expenses	6801	11848	13483	24610	15657
Capital purchases-mech. power	656	606	770	804	487
-crop & gen. mach.	822	1198	878	1400	1214
-livestock equipment	195	301	210	688	369
-bldg. & fencing	446	944	605	603	602
Total farm purchases	8920	14897	15946	28105	18329
Decrease in farm capital	--	--	--	--	--
Interest on farm capital	1956	2403	2486	3609	3240
Unpaid family labor	321	358	288	263	381
Board furnished hired labor	83	146	101	135	40
Total farm expense	11280	17804	18821	32112	21990
Labor earnings	2557	1504	4380	295	5141
Net cash income	3339	3135	3679	3138	4472