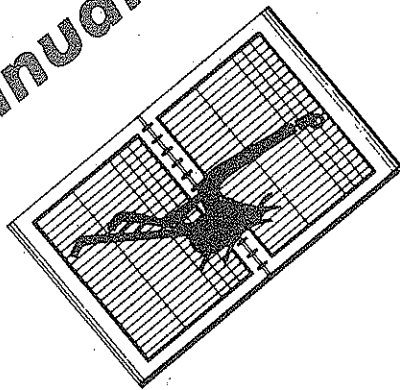
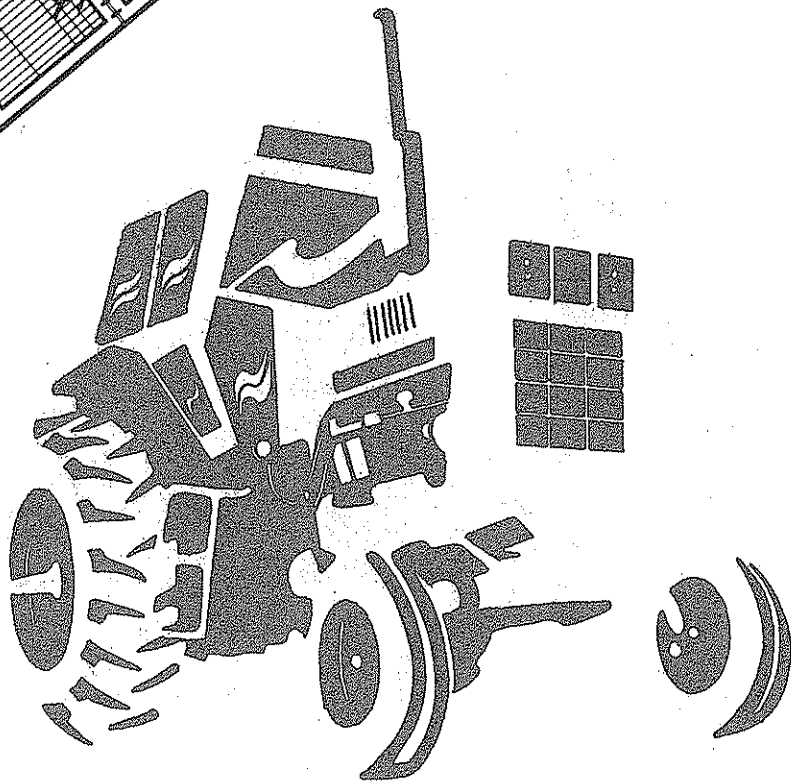


# FARM BUSINESS MANAGEMENT

## 1975 Annual Report



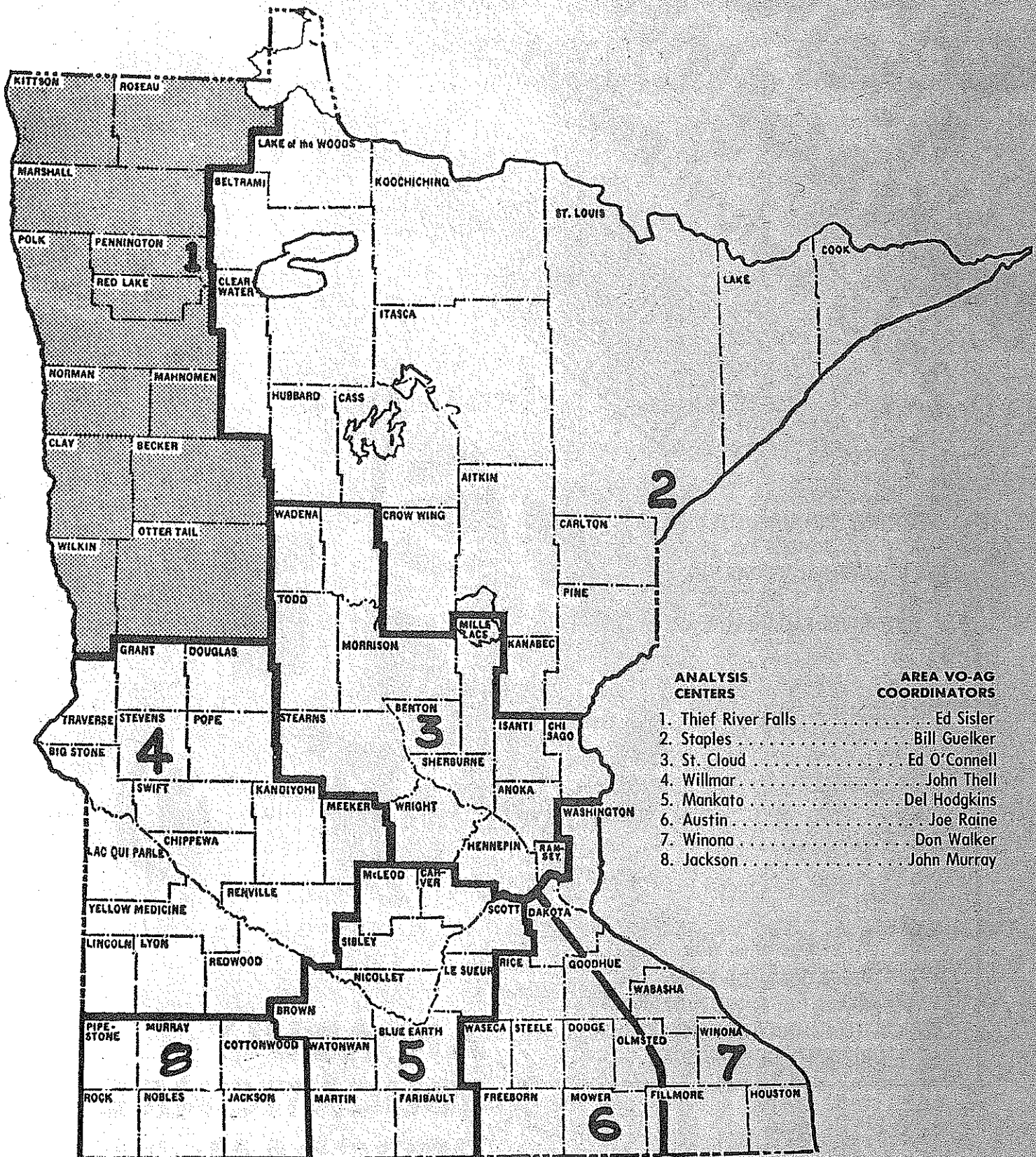
NORTHWESTERN MINNESOTA  
REPORT NO. 21  
AREA VOCATIONAL-TECHNICAL  
INSTITUTE  
THIEF RIVER FALLS, MINN.



In Cooperation With  
VOCATIONAL DIVISION  
DEPARTMENT OF EDUCATION AND  
AGRICULTURAL EDUCATION DEPARTMENT  
UNIVERSITY OF MINNESOTA

## AN ADULT EDUCATIONAL PROGRAM

# VO-AG FARM MANAGEMENT AREAS



\* Shaded Area Served by the Thief River Falls Analysis Center

1975 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL

AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

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## LET'S GET ACQUAINTED

The Vocational Agriculture Farm Management Program in Northwestern Minnesota is prepared by the Thief River Falls Area Vocational Technical School in Cooperation with the Minnesota Department of Education and the Agricultural Education Department of the University of Minnesota. Since the initiation of the program in Thief River Falls in 1955, Twenty-one annual reports have been prepared.

This report is published annually to provide farmers, agriculture instructors and others with farm record analysis information which will be helpful to them in studying farming operations. The report is set up to show each cooperating farmer's individual figures for his farm, and comparisons with the average, the top twenty per cent and the bottom twenty per cent of the farms in the analysis. The report presents each farmer with figures showing his earnings, increase or decrease in net worth, financial standing and a number of efficiency factors on his various enterprises.

The analysis of the records and the preparation of the reports for Northwestern Minnesota were done under the direction of Fred Sorensen of the Area Vocational School at Thief River Falls. A special thank-you is awarded the clerical staff for their patience, perserverence, and dedication to the project. The staff this year was: Phyllis Moun, Marie Sorensen, Roberta Kosel, Shirley Koop, Wilma Bornholdt, Betty Ueland, Fay Gullickson, Bonnie Haglund, Betty Johannson, Beverly Hest, Mary Thorstad, Linda Ramsey, Sandy Nichols, Paula Bakken, and Marguerite Andrews. Mrs. Clifton Mattson, our secretary, oversees the general operation of this office including correspondence, billing and organization. Her special skills are greatly appreciated.

To efficiently and effectively work with 1000 records, the Thief River Falls Analysis Center utilized satellite analysis centers. This year the following satellites operated: Barnesville, Climax, Crookston, Detroit Lakes, Fertile, Fosston, Hawley and Pelican Rapids. *Thief River Falls*

The Farm Management Program is supervised locally by Dr. William Corliss, Superintendent of Thief River Falls Public Schools and Arnt Aune, Director of the Area Vocational Technical School, Thief River Falls, Minnesota. Dr. Ed Persons of the University Department of Agricultural Education has been available as a consultant.

This analysis center utilizes the Agricultural Records Cooperative's automatic data processing facilities of Madison, Wisconsin to streamline its operation.

While 692 records were included in the averages, 1078 records were processed.



This report deals with farmers enrolled in 32 schools in Northwestern Minnesota. A list of cooperating schools and instructors follows:

<u>School</u>	<u>Instructor</u>
Ada	Keith Aakre*, Lowell Gunderson
Agassiz Valley Ctr. Sch. Climax	Paul Ramsey, David Nichols*
Barnesville	David Bakken
Battle Lake	Alton Carlson
Univ. of Minnesota	Erman Ueland
Detroit Lakes	Rick Anderson*, Duane Lemmon
	Clayton Olsen
East Grand Forks	John Davis*
Fergus Falls	Lambert Schilling*, David Wass
Fertile	Conrad Carlson
Fosston	Dean McNelly, Wayne Stevens*
Goodrich	Wallace Shodean
Greenbush	Art Boese
Grygla	Fred Mueller
Hallock	Roger Schwenzfeier
Hawley	John Hest
Henning	Charles Erickson*
Karlstad	David Stish
Lancaster	Reynold Ward*
Mahnomen	Peter Revier*
Middle River	Mervin Milsten*
Moorhead	Ray Maxson
New York Mills	Deland Porath
Pelican Rapids	Budd Andrews
Perham	Andy Marthaler*
Plummer, Oklee, Red Lake Falls	Harry Oen
Roseau	Bud Leverington*, Gary Olson
Thief River Falls	Don Johnsen, Verne Spengler,
	Alan Dalen*, Lawrence Helt*,
Twin Valley, Ulen	Michael Lockhart*
Warren	Craig Sallstrom*
<i>Newfollen?</i>	
Total Cooperators:	1078

#### WHY KEEP RECORDS?

Systematic use of records seems to raise the managerial level of the farmers. Once a farmer starts using records to check up on his performance, it is likely that he will continue for some years to improve his position above that of his less systematic neighbor.\*\*

\*Veterans Agriculture Instructor

\*\*Britannica Research Service

The Minnesota Vocational Agriculture Farm Management Program is available to all Minnesota Farmers through their local Vocational Agricultural Instructor.

There are two basic plans available to farmers.

A. Annual analysis program (Adequate for the majority of farmers)

For a cost of about \$40.00, the farmer receives a computerized depreciation schedule, and a very complete enterprise analysis of his farming operation. In addition he will be working with a Farm Management Instructor who teaches him basic accounting procedures and helps him to budget, interpret his analysis, plan his operation, and plan his credit needs. The ag man also helps him keep up with the latest agricultural developments. In short, the "Ag Man" helps the farmer to get the most out of his farm and himself.

B. Monthly analysis program

This program has been developed for those farmers who want more frequent evaluations, and is called a monthly "mail-in". The cooperators in this program receive a monthly return, primarily cash flow and pay \$160.00 per year. In addition to the monthly return, they receive the detailed annual enterprise analysis which the annual analysis program cooperators receive. They work as closely with their Farm Management Instructor as do those in the annual analysis program.

The program has grown rapidly. Farmers, credit sources, and Agribusinessmen enthusiastically endorse it. This year over 5000 <sup>6000</sup> Minnesota farmers are enrolled. This program is now extending into North Dakota, Alaska, Oregon, Connecticut, Nebraska, Washington, Wisconsin, South Dakota, Iowa, Idaho, Kansas, Texas, and Arizona.



FAMILY AND FARM GOAL ORIENTED  
BUSINESS MANAGEMENT PROGRAM

It is important that every husband and wife sit down and plan their future. This is especially true of farm couples. It is so easy to get wrapped up in your work that you forget to plan, only to find ten or twenty years later that you are not satisfied with your lot in life. By that time it is difficult to change and much valuable time has been lost. Life is too short, farming success too fragile to cruise around aimlessly, taking the easy way. To get somewhere, you have to know how to get there.

An integral component of the Minnesota Vo-Ag Farm Management program is the establishment of Family and Farm Goals. Establishing goals is not a simple task. Time and effort spent on this pay big dividends.

Planning family and farm goals isn't all roses. Naturally, differences of opinion develop. The wife may have a new house or remodeled kitchen high on her list, while her husband may disagree. Farm Planning also involves parents and sons planning ahead. Farm transfer is including someone else in the farming operation. Goals are not necessarily monetary. They may be social, community responsibility, family, church and education.

Setting goals fits this all into a pattern. The plan, methods and time tables have to be adjustable. Conditions may change.

The Farm Analysis serves beautifully to keep us on the road, evaluate progress, patch up distressed areas and aim for the future.

We urge you to use the form on page 5 as a tool for goal setting.

WHAT DOES YOUR FAMILY WANT?

NAME \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS \_\_\_\_\_

Clarifying ideas of what is wanted is one of the steps in improving the farm and home business. Every family knows of things you've wanted but it takes thought and considerable talking among family members to decide if you have considered the most important things and that you have agreement as to which things come first. Use the following form to help family members think what you want this year and in the future. After writing them, number them as to which should come first.

FOR A PROFITABLE FARM BUSINESS:

THIS YEAR

LATER

FOR SATISFYING LIVING:

FOR DEVELOPMENT OF FAMILY MEMBERS:

FOR LONG-TIME FINANCIAL SECURITY:

1974 - 1975 IN A NUTSHELL

		<u>1974</u>	<u>1975</u>
Labor Earnings (Operator's Share)	\$	16063	3533
Return to Capital & Family Labor (Oper. Share)	\$	21157	9067
Net Worth	\$	112882	117338
Ratio of Current Assets & Machinery to Current Liabilities		3.99	3.26
Ratio of Real Estate Assets to Real Estate Liabilities		2.70	2.96
Ratio of Total Assets to Total Liabilities		3.34	3.11
Expenses per Dollar Income		.79	.94

SIZE

Tillable Acres		526	528
Work Units * - Crops		210	189
Livestock		147	156
Other		6	11
Total Farm Capital	\$	169473	181222

\* One Work Unit Equals One Ten Hour Day

GROSS FARM EARNINGS

Livestock	18109	18473
Crops	53726	32700
Other	1238	1504

# WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1, Summary of Farm Inventories, 1975

Items	Average of 692 Farms	
	Jan. 1	Dec. 31
1. Size of Farm - Total Acres	630.6	
2.       - Tillable Acres	527.9	
3. Work Units - Crops	188.91	
4.       - Livestock	156.09	
5.       - Other	10.70	
6. Total Size of Business in Work Units	355.70	
7. Number of Workers	1.6	
7A. Farm Capital Investment per Worker	108859	
8. PRODUCTIVE LIVESTOCK		
9.     Dairy Cows	4705	4609
10.    Other Dairy Cattle	2511	2370
11.    Beef Breeding Cattle	6492	6137
12.    Beef Feeder Cattle	1029	1287
13.    Hogs	1012	1381
14.    Sheep (Incl. Feeders)	237	152
15.    Poultry (Incl. Turkeys)	13	13
16.    Other Productive Livestock	113	152
17.       Total Productive Livestock	\$ 16112	16101
18. CROP, SEED AND FEED	33562	31565
19. POWER, MACHINERY AND EQUIPMENT		
20.    Auto and Truck (Farm Share)	3682	4198
21.    Power and Machinery	18523	23933
21A.   Irrigation Equipment	86	98
22.    Livestock Equipment	2196	2316
23.       Total Power, Machinery & Equip.	\$ 24487	30545
24. LAND	84964	89506
25. BUILDINGS - FENCES, ETC.	12588	13505
26.       TOTAL FARM CAPITAL	\$ 171713	181222

Table 1 lists the categories of farm capital for the average of farms and for the 138 most profitable and 138 least profitable farms. These averages include the landlord's share of the investment for rented farms.

Livestock, Crops, Seed, and Feed reflect a conservative market price at the time the inventory is taken.

Machinery, Equipment, and Building values reflect cost less depreciation.

The number of workers listed on line 7 includes the operator(s), hired labor, and unpaid family labor as well as the labor portion of custom work hired.

Table 1, Summary of Farm Inventories, 1975

Items	138 High Farms		138 Low Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1. Size of Farm - Total Acres	905.1		740.3	
2.       - Tillable Acres	796.3		634.7	
3. Work Units - Crops	299.34		232.07	
4.       - Livestock	180.50		133.68	
5.       - Other	27.20		9.40	
6. Total Size of Business in Work Units	507.04		375.15	
7. Number of Workers	1.9		1.6	
7A. Farm Capital Investment Per Worker	139083		133127	
8. PRODUCTIVE LIVESTOCK				
9.     Dairy Cows	4197	4173	3558	3378
10.    Other Dairy Cattle	2409	2283	2129	1580
11.    Beef Breeding Cattle	4565	4573	12010	9500
12.    Beef Feeder Cattle	1155	2076	1490	1856
13.    Hogs	1721	2530	1372	1905
14.    Sheep (Incl. Feeders)	78	40	363	190
15.    Poultry (Incl. Turkeys)	63	58	3	2
16.    Other Productive Livestock	367	530	163	131
17.    Total Productive Livestock	\$ 14555	16263	21088	18542
18. CROP, SEED AND FEED	62504	70275	45314	29284
19. POWER, MACHINERY AND EQUIPMENT				
20.    Auto and Truck (Farm Share)	6596	8069	4622	4729
21.    Power and Machinery	26519	36295	23668	29302
21A.   Irrigation Equipment	63	58	6	5
22.    Livestock Equipment	2465	2712	2341	2243
23.    Total Power, Mach. & Equip.	\$ 35643	47134	30637	36279
24. LAND	125719	134097	116356	124114
25. BUILDINGS - FENCES - ETC.	14844	16418	15841	16649
26.       TOTAL FARM CAPITAL	\$ 253265	284187	229236	224868

Table 2A, Whole Farm Summary of Cash Receipts, 1975

Items	Average of 692 Farms	138 Most Prof. Farms	138 Least Prof. Farms
1. SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS			
2. Dairy Cows	\$ 894	796	623
3. Dairy Products	9650	10414	6145
4. Other Dairy Cattle	945	1408	806
5. Beef Breeding Cattle	2096	1781	3455
6. Beef Feeder Cattle	1388	1806	1692
7A. Hogs Complete	1286	3537	969
7B. Hogs Finishing	273	205	763
7C. Hogs Producing Weaning Pigs	1222	1116	1862
8A. Sheep and Wool, Farm Flock	253	126	285
8B. Sheep and Wool, Feeder Lambs	5		
9. Chickens(Incl. Hens & Broilers)	1	1	
10. Turkeys	295	1479	
11. Eggs	79	217	161
12. Other Productive Livestock	86	255	109
12A. Total Sales of Productive Livestock	\$18473	23141	16870
13. SALE OF CROPS			
13A. Wheat	15227	33225	15254
13B. Other Small Grains	9877	21135	9177
13C. Corn	735	1259	868
13D. Soybeans	434	917	687
13E. Other Row Crops	5528	12874	9214
13F. Legumes and Other Forage	524	678	725
13G. Grass Seed	340	369	157
13H. Fruits and Nuts			
13I. Veg., Roadside Market & Specialty	23		23
13J. Nursery, Timber and Other	12		23
13K. Set Aside-Govt. Payments			
19A. Total Sales From Crops	\$32700	70457	36128
20. Capital Assets Sold	1385	2942	1315
21. Gas Tax Refund	142	182	169
22. Income From Work Off the Farm	859	2345	727
23. Patronage Refunds	809	1395	1128
24. Miscellaneous Farm Income	695	1088	1209
25. Total Farm Sales	\$ 55063	101551	57546
26. Increase in Farm Capital	9510	30924	-0-
27. Family Living From the Farm	454	383	420
28. Total Farm Receipts(25)+(26)+(27)	\$ 65027	132858	57966

Table 2B, Whole Farm Summary of Cash Expenses, 1975

Items	Average of 692 Farms	138 Most Prof. Farms	138 Least Prof. Farms
1. PURCHASE OF LIVESTOCK			
2. Dairy Cows	367	208	249
3. Other Dairy Cattle	96	98	74
4. Beef Breeding Cattle	259	153	515
5. Beef Feeder Cattle	468	1066	577
06A Hogs Complete	82	131	141
06B Hogs Finishing	51		223
06C Hogs Producing Weaning Pigs	141	39	514
07A Sheep, Farm Flock	11	5	13
07B Sheep, Fedder Lambs			
8 Chickens (inc. Hens and Broilers)	1		1
9 Turkeys	39	195	
10 Other Productive Livestock	6		2
11. Miscellaneous Livestock Expense	741	855	699
12. Feed Bought	3625	4989	3629
13. Fertilizer	5964	11119	7104
14. Chemicals	1037	2126	1257
15. Other Crop Expense	3010	4596	3939
15A. Irrigation Operation Costs	1		
16. Custom Work Hired	1435	2027	1543
17. Repair & Upkeep of Livestock Equip.	137	143	173
18. Repair & Upkeep of Farm Real Estate	769	944	1086
19. Gas, Oil, Grease Bought (Farm share)	2892	4325	3363
20. Rep. & Oper. of Mach, Trac, Truck, Auto (FS)	3459	4881	4441
20A. Rep. & Upkeep - Irrigation Equip.			
21. Wages of Hired Labor	2203	3878	2854
22. Personal Property & Real Estate	1115	1659	1396
23. General Farm Expense	1049	1911	1219
24. Telephone Expense (F.S.)	168	184	219
25. Electricity Expense (F.S.)	399	487	426
26. TOTAL CASH OPERATING EXPENSE	\$ 29525	46019	35657
27. Power, Crop and General Mach.			
27 Bought (Farm Share)	12189	21412	13433
27A. Irrigation Equipment Bought	21		
28. Livestock Equipment Bought	495	703	275
29. New Real Estate & Improvment	6894	11341	10900
30. TOTAL FARM PURCHASES (26) THRU (29)	\$ 49124	79475	60265
31. Decrease in Farm Capital	0	0	4367
32. Interest In Farm Capital	10588	16123	13623
33. Unpaid Family Labor	225	210	207
34. Labor Charge for Partners & other Operators	187	169	559
35. Board Furnished Hired Labor	58	54	38
36. TOTAL FARM EXPENSE (30 - 35)	\$ 60182	96031	79059
37. Labor Earnings (Whole Farm) (2A/28)-(36)	\$ 4845	36827	-21093
38. Number of Operators	1	1	1

# WHAT IS THE VALUE PRODUCED BY EACH ENTERPRISE?

Table 3, Summary of Farm Earnings (Enterprise Statement), 1975

Items	Average Of 692 Farms	138 Most Prof. Farms	138 Least Prof. Farms
1. RETURNS AND NET INCREASES			
2. Productive Livestock			
3. Dairy Cattle	\$ 9412	10332	5842
4. Other Dairy Cattle	1897	2356	958
5. Beef Breeding Cattle	1792	2010	1052
6. Feeder Cattle	903	1281	986
7. Complete Hog Enterprise	1448	4254	936
8. Hog Finishing Enterprise	161	125	453
9. Producing Weaning Pigs	1304	1151	1916
10. Farm Flock of Sheep	160	83	99
11. Feeder Lambs	1		
12. Chickens, (Inc. Hens & Broilers)	39	4	164
13. Turkeys	299	1499	
14. Other Productive Livestock	119	419	74
15. All Productive Livestock	\$ 17535	23514	12480
16. Value of Feed Fed to Livestock	12585	14006	12682
17. Return over Feed From Livestock	4950	9508	(-202)
18. Crop, Seed and Feed	29513	69228	16805
20. Cooperative Patronage Refunds	809	1395	1128
21. Miscellaneous Farm Income	695	1088	1209
22. Total Returns and net Increases	\$ 35967	81219	18940
23. EXPENSES AND NET DECREASES			
24. Truck and Auto (Farm Share)	\$ 2623	3780	3097
25. Tractors and Crop Machinery	9731	14013	11933
25A. Irrigation Equipment	10	6	1
26. Electricity	399	487	426
27. Livestock Equipment	488	575	536
28. Buildings, Fences and Tiling	1825	2127	2628
29. Bare Land	(-342)	(-1450)	478
30. Misc. Livestock Expense	741	855	699
31. Labor	2540	3953	3219
32. Labor Charge for Other Operator(s)	187	169	559
33. Property Tax	1115	1659	1396
34. General Farm Expense and Telephone	1217	2095	1438
35. Interest on Farm Capital	10588	16123	13623
36. Total Expenses and Net Decreases	\$ 31122	44392	40033
37. Labor Earnings	\$ 4845	36827	(-21093)
38. Number of Farm Operators	1	1	1



Table 4, Household and Personal Expenses, 1975

Table 1. Household and Personal Expenses, 1975				
Items		Average of 440 Farms	92 Most Prof. Farms	92 Least Prof. Farms
1. Number of Persons - Family		5	5	5
2. Number of Adult Equivalent - Family		3.4	3.7	3.6
3. Church and Welfare	\$	383	557	441
4. Medical Care and Health Insurance		962	1092	981
5. Food and Meals Bought		2017	2325	2251
6. Operating Expense and Supplies		862	1149	859
7. Furnishings and Equipment		733	1173	731
8. Clothing and Clothing Materials		632	871	743
9. Personal Care, Personal Spending		797	960	881
10. Education		531	900	441
11. Recreation		183	579	121
12. Gifts and Special Events		243	321	293
13. Pers. Share Truck & Auto Exp.		333	383	340
14. Oper. Share Upkeep on Dwelling		3	7	
15. Pers. Share Tel. & Elect. Exp.		233	248	286
16. TOTAL CASH LIVING EXPENSES	\$	7912	10565	8368
17. Pers. Share New Truck and Auto		138	326	25
18. New Dwelling Bought		1018	206	2082
19. Taxes and Other Deductions		2339	3554	4112
20. Life Ins. and other Savings & Invst.		1451	1936	2524
21. TOTAL HOUSEHOLD AND PERSONAL (16-20)		12858	16587	17111
22. TOTAL FAMILY LIVING FROM FARM (33)		425	363	449
23. TOTAL CASH & NON-CASH EXP. (21 & 22)		13283	16950	17560
24. FAMILY LIVING FROM THE FARM				
25.	Amount	Opr Share	Opr Share	Opr Share
26. Milk and Cream	545	115	119	78
27. Beef	873	235	203	243
28. Pork	92	41	29	70
29. Lamb	2	1		
30. Poultry	6	3	2	7
31. Eggs	2	1		2
32. Veg. Fruit, Spuds & Fuel - Also Other Produce		29	10	49
33. TOTAL FAMILY LIVING FROM FARM	\$	425	363	449

Table 5, Net Worth Statement - Operator, 1975

Items	Average for 691 Farms	
	Jan. 1	Dec. 31
1. Total Productive Livestock	\$ 15636	15724
2. Crop, Seed and Feed	31448	29365
3. Total Power, Machinery and Equipment	23912	29900
4. Land	54161	58265
5. Buildings, Fences, Etc.	12045	12947
6. TOTAL FARM CAPITAL	137202	146201
7. Non-Farm Assets	14576	17015
8. Dwelling	8920	9746
9. TOTAL ASSETS	\$ 160698	172962
10. Real Estate Mortgages	23823	27378
11. Chattel Mortgages	16140	20889
12. Notes	4897	6638
13. Accounts Payable	400	719
14. TOTAL LIABILITIES	\$ 45260	55624
15. Farmers Net Worth	\$ 115438	117338
16. GAIN OR (LOSS) IN NET WORTH		\$ 1900
17. SUPPLEMENTARY MANAGEMENT INFORMATION		
18. Operators Labor Earnings (6B/39)	\$ 3533	
19. Return to Capital and Family Labor (6B/40)	9067	
20. Non-Farm Income		
21. Outside Investment Income	59	
22. Other Personal Income + Income Tax Refund	4021	
23. TOTAL NON-FARM INCOME	\$ 4080	
23A. TOTAL FAMILY FARM + NON FARM INCOME	13147	
24. Total Money Borrowed	32852	
25. Total Paid on Debt (Principal)	22266	
26. Total Household + Personal Cash Exp.(4/23)	16983	
27. Ratio Total Farm Expenses to Total Farm Receipts	.94	
28. Ratio Total Assets to Total Liabilities	3.551	3.109
29. Ratio Non-Real Est. Assets - Non-Real Est. Liabl.	3.99	3.26
30. Ratio Real Estate Assets to Real Estate Liabl.	3.15	2.96
31. Ratio Net Worth to Total Liabilities	2.55	2.11
32. *Ratio Cash Operating Exp to Adj. Total Farm Sales		.66
33. Ratio Total Farm Rec. To Avg. Farm Capital W.F.		.37
34. Ratio Total Farm Rec. to Avg. Frm Cap., Op. Share		.43

\*Adjusted Total Farm Sales Does Not Include Sale of Capital Assets

Table 5A, Net Worth Statement - Operator, 1975

Items	137 High Farms		137 Low Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1. Total Productive Livestock	\$ 14941	16378	20494	18351
2. Crop, Seed and Feed	50633	58946	49650	33841
3. Total power, Machinery and Equipment	32957	43847	32304	38665
4. Land	68327	74109	91578	99611
5. Buildings, Fences, Etc.	14424	15893	15504	16076
6. Total Farm Capital	181282	209173	209530	206544
7. Non-Farm Assets	19439	26300	18881	21648
8. Dwelling	9018	9491	10252	11769
9. TOTAL ASSETS	\$ 209739	244964	238663	239961
10. Real Estate Mortgages	27566	30773	32415	40038
11. Chattel Mortgages	19417	25851	23709	31565
12. Notes	6080	6499	9180	13459
13. Accounts Payable	381	512	338	1349
14. TOTAL LIABILITIES	\$ 53444	63635	65642	86411
15. Farmers Net Worth	\$ 156295	181329	173021	153550
16. GAIN OR (LOSS) IN NET WORTH	\$	25034	\$	(-19471)
17. SUPPLEMENTARY MANAGEMENT INFORMATION				
18. Operators Labor Earnings (6B/39)	\$ 32105		(-21109)	
19. Return to Capital & Family Labor (6B/40)	40195		(-13081)	
20. Non-Farm Income				
21. Outside Investment Income	106		5	
22. Other Personal Income + Inc. Tax Refund	3338		4681	
23. TOTAL NON-FARM INCOME	\$ 3444		4686	
23A. TOTAL FAMILY FARM+ NON FARM INCOME	43639		(-8395)	
24. Total Money Borrowed	41565		56589	
25. Total Paid On Debt (Principal)	30967		35829	
26. Total Household + Pers. Cash Exp. (4/23)	15100		45598	
27. Ratio Total Farm Expenses To Total Fm. Rec.	.737		1.295	
28. Ratio Total Assets To Total Liabilities	3.924	3.850	3.636	2.777
29. Ratio Non-Real Est. Assets-Non-Real Est. Lia.	4.56	4.43	3.65	2.43
30. Ratio Real Est. Assets to Real Est. Lia.	3.33	3.23	3.62	3.18
31. Ratio Net Worth To Total Liabilities	2.92	2.85	2.64	1.78
32. *Ratio Cash Operating Exp. To Adj. Total Fm. Sales		.57		.76
33. Ratio Total Farm Rec. To Avg. Farm Capital W.F.		.49		.26
34. Ratio Total Farm Rec. To Avg. Fm Cap., Op. Share		.61		.29

\*Adjusted Total Farm Sales Does Not Include Sale of Capital Assets

The supplementary information listed in Table 5 is helpful in studying the financial structure of the farm. All figures are presented on the operator's share only bases.

The ratio of expense to income is a way of expressing the so-called margin. It answers the question, "How many dollars does it cost me to take in \$100?"

Table 6A, Operators Share of Cash Receipts, 1975

	Average of 692 Farms	138 Most Prof. Farms	138 Least Prof. Farms
1. SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS			
2. Dairy Cows	\$ 875	932	503
3. Dairy Products	9459	12129	5160
4. Other Dairy Cattle	926	1379	640
5. Beef Breeding Cattle	2021	1817	3382
6. Beef Feeder Cattle	1297	940	1785
7A. Hogs Complete	1215	3201	945
7B. Hogs Finishing	273	205	763
7C. Hogs Producing Weaning Pigs	1220	1222	1841
8A. Sheep and Wool, Farm Flock	251	171	285
8B. Sheep and Wool, Feeder Lambs	5		
9. Chickens (Incl. Hens & Broilers)	1	1	
10. Turkeys	295	1479	
11. Eggs	79	217	161
12. Other Productive Livestock	81	255	54
12A. TOTAL SALES OF PROD. LIVESTOCK	\$ 17998	23948	15519
13. SALE OF CROPS			
13A. Wheat	14182	27357	17685
13B. Other Small Grains	9017	19031	9766
13C. Corn	704	932	873
13D. Soybeans	410	712	777
13E. Other Row Crops	4993	10154	9571
13F. Legumes and Other Forage	452	513	791
13G. Grass Seed	326	228	157
13H. Fruits and Nuts			
13I. Vegetables, Roadside Market & Speciality	23		23
13J. Nursery, Timber and Others	12		23
13K. Set Aside - Government Payments			
19A. TOTAL SALES FROM CROPS	\$ 30119	58927	39666
20. CAPITAL ASSETS SOLD	1359	3421	1325
21. Gas Tax Refund	141	183	166
22. Income From Work Off the Farm	857	2305	749
23. Patronage Refunds	799	1422	1184
24. Miscellaneous Farm Income	679	1010	1235
25. TOTAL FARM SALES	\$ 51952	91216	59844
26. Increase in Farm Capital	9044	27984	0
27. Family Living From the Farm	450	405	417
28. TOTAL FARM RECEIPTS (25)+(26)+(27)	61446	119605	60261
29. Adjusted Total Farm Sales (25)-(20)	50593	87795	58519
30. Total Cash Farm Operation Expense	37743	49717	44215
31. Net Cash Operating Income	12850	38078	14304

Table 6A is derived the same way as Table 2A with the exception of the landlord's share which is left out. For the owner-operator, Table 2A and 6A are the same.

Table 6B, Operator's Share of Cash Expenses, 1975

	Average of 692 Farms	138 Most Prof. Farms	138 Low Prof. Farms
1. PURCHASE OF LIVESTOCK			
2. Dairy Cows	\$ 363	362	95
3. Other Dairy Cattle	95	131	43
4. Beef Breeding Cattle	259	139	496
5. Beef Feeder Cattle	456	736	580
6A. Hogs Complete	81	125	120
6B. Hogs Finishing	51		223
6C. Hogs Producing Weaning Pigs	141	39	495
7A. Sheep, Farm Flock	11	5	13
7B. Sheep, Feeder Lambs			
8. Chickens	1		1
9. Turkeys	39	195	
10. Other Productive Livestock	4		2
11. Miscellaneous Livestock Expense	731	947	626
12. Feed Bought	3567	5151	3553
13. Fertilizer	5689	10171	7685
14. Chemicals	988	1852	1405
15. Other Crop Expense	2906	4149	4324
15A. Irrigation Operation Costs	1		
16. Custom Work Hired	1370	1793	1620
17. Repair + Upkeep of Livestock Equip.	135	159	142
18. Repair + Upkeep of Farm Real Estate	753	756	1336
19. Gas, Oil, Grease Bought(Farm Share)	2820	4037	3477
20. Repair + Oper. of Mach,Tractor,Truck,Auto(FS)	3382	4527	4645
20A. Repair + Upkeep - Irrigation Equipment			
21. Wages of Hired Labor	2176	3736	3104
22. Personal Property + Real Estate Taxes	867	1110	1277
23. Cash Rent	1713	3315	2389
24. General Farm Expense	1023	1742	1249
25. Telephone Expense (Farm Share)	165	181	220
26. Electricity Expense (Farm Share)	392	515	406
27. Interest Expense	3200	3846	4689
28. TOTAL CASH OPERATING EXPENSE	\$ 33379	49719	44215
29. Power, Crop and Gen. Mach. Bought (FS)	12016	20028	14719
29A. Irrigation Equipment Bought	21		
30. Livestock Equipment Bought	494	737	362
31. New Real Estate + Improvements	6411	8862	11022
32. TOTAL FARM PURCHASES(28) Thru (31)	\$ 52321	79346	70318
33. Decrease in Farm Capital	0	0	2986
34. Interest on Farm Capital	5309	7881	7793
35. Unpaid Family Labor	225	209	235
37. Board Furnished Hired Labor	58	64	38
38. TOTAL FARM EXPENSE (32) Thru (37)	\$ 57913	87500	81370
39. Labor Earnings (Operators Share)(6A/28-(38))\$	3533	32105	(-21109)
40. *Return to Capital and Family Labor	\$ 9067	40195	(-13081)

\*Return to capital and family labor represents the amount available for debt service, living expense, and savings, and uses actual interest paid rather than interest on average farm capital.

Table 8, Measures of Farm Organization, 1975

	Average of 692 Farms	138 Most Prof. Farms	138 Least Prof. Farms
1. Labor Earnings \$	4845	36825	(-21092)
2. Crop Yields - Index	100	117	79
3. Percent Till. Land in H.R. Crops			
4. Gross Return Per Till. Acre (Excl. Pasture)	87.40	127.64	77.31
5. Return for \$100 to Prod. Livestock-Index	100	119	73
6. Livestock Units Per 100 Acres*	18.8	26.9	11.2
7. Size of Business - Work Units	355.6	507.0	375.1
8. Work Units Per Worker	228.4	270.5	236.8
9. Power Mach, Equip, Bldg, Exp. Per Work Unit	\$ 48.96	53.39	55.14
10. Farm Capital Investment Per Worker	\$108859	139083	133127
11. INDEX OF RETURN FOR \$100 FEED FROM:			
12. Complete Hog Enterprise	100.	107	73
13. Hog Finishing Enterprise	100	302	86
14. Producing Weaning Pigs	100	116	89
15. Dairy Cattle	100	110	88
16. Other Dairy	100	110	77
17. All Dairy and Dual Purpose Cattle	100	110	87
18. Beef Breeding Cattle	100	145	36
19. Beef Feeder Cattle	100	127	109
20. Sheep Farm Flock	100	157	67
21. Feeder Lambs			
22. Chickens - Laying Flock	100		
23. Chickens - Broilers			
24. Turkeys - Laying Flock	100	100	
25. Turkeys - Poults	100	100	
26. Other Productive Livestock	100	154	36
27. Number of Animal Units	55.1	75.2	56.3
28. WORK UNITS			
29. Crops	188.9	299.3	232.1
30. Productive Livestock	156.1	180.5	133.8
31. Other Productive Work Units	10.7	27.2	9.4
32. EXPENSES PER WORK UNIT			
33. Tractor and Crop Machinery Expense	\$ 30.81	37.44	34.87
34. Farm Share of Auto and Truck Expense	\$ 9.23	8.79	9.77
35. Farm Share of Electricity Expense	\$ 1.42	1.01	1.38
36. Livestock Equipment Expense	\$ 1.34	.97	1.38
37. Building, Fencing & Tiling Expense	\$ 6.15	5.18	7.73
38. Tractor and Crop Mach. Exp. Per Crop Acre**	\$ 20.16	20.55	19.82
39. Farm Power and Mach. Cost Allocated to Livestock	\$817.37	828.94	726.78
40. Bldgs, Fencing & Tiling Cost Alloc. to Crops	\$738.95	850.05	1015.90

\*Acres Include All Tillable Land - Non-Tillable Hay and Pasture

\*\*Acres Include All Tillable Land Plus Acres in Wild Hay

## CROP ANALYSIS

The following crop analysis represents an attempt to show the comparable return to labor and management per acre from each crop. The costs charged against each crop are:

- A. The power and machinery costs, gas, oil, repairs, and depreciation.
  - 1. New breakdowns of machinery costs.
    - a. Ownership costs, basically represents depreciation.
    - b. Operating - fuel and repairs
    - c. Interest on machinery and equipment 6% times average inventory value.
  - 2. Additional breakdowns.
    - a. Irrigation equipment costs separated.
    - b. Power cost allocation factor - factor to vary machine costs under unusual circumstances.
    - c. Interest on machinery and equipment investment.
- B. Fertilizer.
- C. Other costs; seed, chemicals, twine, seed treatment, and hail insurance.
- D. Land cost; the sum of 6% times land value plus tillable acre taxes.
- E. Hired labor for such specialized crops as sugar beets and potatoes.
- F. Miscellaneous costs such as irrigation charges.
- G. Custom work hired.

Table 9, Supplementary Management Information

	Average of 690 Farms	138 Most Prof. Farms	138 Least Prof. Farms
1. Percent Land Tillable	83.7	88.0	85.7
2. *Fertilizer Cost Per Acre	13.44	15.22	14.42
3. *Crop Chemicals Per Acre	3.23	5.97	2.34
4. *Seed and Other Costs Per Acre	8.17	8.56	9.01
5. *Gas, Oil and Grease Bought Per Acre	5.04	4.96	5.05

\*Tillable Land Minus Tillable Pasture, Fallow, and Idle Land

Crop Data For Barley, Malting, 1975

	Average 461 Farms Per Acre	230 High Farms Per Acre	230 Low Farms Per Acre
1. Acres	85.4	99.9	70.5
2. Yield	37.7	48.6	22.4
3. Value Per Production Unit	2.61	2.73	2.48
4. Crop Product Return	98.48	132.73	55.43
5. Other Crop Income	.87	.55	1.33
6. TOTAL CROP RETURN	99.35	133.28	56.76
7. SUPPLEMENTAL COSTS			
8. Fertilizer	16.73	18.56	14.17
9. Chemicals	3.07	3.67	2.23
10. Seed and Other	9.65	9.49	9.87
11. Special Hired Labor	.40	.67	
12. Custom Work Hired	.81	.72	.95
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	30.66	33.11	27.22
15. Return Over Supplemental Costs	68.69	100.17	29.54
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	9.98	10.99	8.55
18. Farm Power and Machinery - Operation	9.93	10.03	9.79
19. Irrigation Equipment - Ownership			
20. Land Costs	21.27	24.27	18.27
21. Miscellaneous Costs	.14	.23	.01
22. *Interest On Mach. + Equip. Investment	2.61	2.68	2.51
23. TOTAL ALLOCATED COSTS	43.93	48.20	39.13
24. Return Over All Listed Costs	24.76	51.97	(-9.59)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	1.19	.98	1.41
28. Total Listed Cost Per Unit of Production	1.97	1.67	2.96
29. Return Over Listed Costs Per Unit	.66	1.07	(-.42)
30. TOTAL LISTED COSTS PER ACRE	74.59	81.31	66.35
30A. Breakeven Yield	28.58	29.78	26.75
31. *Does Not Include Interest On Investment In Irrigation Equipment Or Land			



# Crop Data For Buckwheat

	Average 8 Farms Per Acre	4 High Farms Per Acre	4 Low Farms Per Acre
1. Acres			
2. Yield	31.6	30.8	32.5
3. Value Per Production Unit	12.7	18.4	7.2
4. Crop Product Return	4.60	5.21	4.00
5. Other Crop Income	58.39	95.91	28.80
6. TOTAL CROP RETURN	58.39	95.91	28.80
7. SUPPLEMENTAL COSTS			
8. Fertilizer			
9. Chemicals	5.19	6.66	3.82
10. Seed and Other			
11. Special Hired Labor	3.32	2.86	3.75
12. Custom Work Hired			
13. Irrigation Operation	.57	1.07	.06
14. TOTAL SUPPLEMENTAL COSTS	9.08	10.59	7.63
15. Return Over Supplemental Costs	49.31	85.32	21.17
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	10.32	8.73	11.78
18. Farm Power and Machinery - Operation	8.89	7.92	9.78
19. Irrigation Equipment - Ownership			
20. Land Costs			
21. Miscellaneous Costs	15.38	16.50	14.25
22. *Interest on Mach.+ Equip. Investment	2.56	1.85	3.23
23. TOTAL ALLOCATED COSTS	37.15	35.00	39.04
24. Return Over All Listed Costs	12.16	50.32	(-17.87)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.89	.78	1.00
28. Total Listed Cost Per Unit of Prod.	3.61	2.45	6.45
29. Return Over Listed Costs Per Unit	.99	2.76	(-2.45)
30. TOTAL LISTED COSTS PER ACRE	46.23	45.59	46.67
30A. Breakeven Yield	10.04	8.75	11.67

\*Does not include Interest on Investment in Irrigation Equipment or Land.

# Crop Data For Flax, 1975

	Average 202 Farms Per Acre	101 High Farms Per Acre	101 Low Farms Per Acre
1. Acres	54.2	54.0	49.3
2. Yield	8.6	12.8	3.7
3. Value Per Production Unit	6.13	6.33	5.93
4. Crop Product Return	52.93	81.10	21.64
5. Other Crop Income	1.97	2.59	1.24
6. TOTAL CROP RETURN	54.90	83.69	22.88
7. SUPPLEMENTAL COSTS			
8. Fertilizer	4.70	5.15	4.18
9. Chemicals	1.38	1.51	1.24
10. Seed and Other	9.76	10.47	8.90
11. Special Hired Labor			
12. Custom Work Hired	.87	1.14	.57
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	16.71	18.27	14.89
15. Return Over Supplemental Costs	38.19	65.42	7.99
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	7.77	8.78	6.57
18. Farm Power and Machinery - Operation	8.62	8.47	8.80
19. Irrigation Equipment - Ownership			
20. Land Costs	14.58	17.65	11.51
21. Miscellaneous Costs			
22. *Interest on Mach.+ Equip. Investment	2.20	2.34	2.01
23. TOTAL ALLOCATED COSTS	33.17	37.24	28.89
24. Return Over All Listed Costs	5.02	28.18	(-20.90)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.98	.98	.98
28. Total Listed Cost Per Unit of Production	5.71	4.28	11.85
29. Return Over Listed Costs Per Unit	.65	2.25	(-5.58)
30. TOTAL LISTED COSTS PER ACRE	49.88	55.51	43.78
30A. Breakeven Yield	8.14	8.77	7.38

\*Does not Include Interest On Investment In Irrigation Equipment Or Land.

Crop Data For Durum, 1975

	Average 33 Farms Per Acre	16 High Farms Per Acre	16 Low Farms Per Acre
1. Acres			
2. Yield	78.9	99.4	61.2
3. Value Per Production Unit	29.1	38.9	13.3
4. Crop Product Return	4.45	4.81	4.00
5. Other Crop Income	129.67	187.03	53.07
6. TOTAL CROP RETURN	1.71		4.56
	131.38	187.03	57.63
7. SUPPLEMENTAL COSTS			
8. Fertilizer			
9. Chemicals	19.44	20.62	17.84
10. Seed and Other	2.71	3.84	.87
11. Special Hired Labor	13.30	12.59	14.23
12. Custom Work Hired			
13. Irrigation Operation	.29	.29	.16
14. TOTAL SUPPLEMENTAL COSTS			
15. Return Over Supplemental Costs	35.74	37.34	33.10
	95.64	149.69	24.53
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership			
18. Farm Power and Machinery - Operation	10.93	11.59	9.93
19. Irrigation Equipment - Ownership	9.48	10.82	7.35
20. Land Costs			
21. Miscellaneous Costs	26.24	25.25	25.75
22. *Interest on Mach + Equip. Investment			
23. TOTAL ALLOCATED COSTS	2.32	2.47	2.09
24. Return Over All Listed Costs	48.97	50.13	45.12
	46.67	99.56	(-20.59)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre			
27. Power Costs Allocation Factor	.30	.30	.30
28. Total Listed Cost Per Unit of Production	.99	1.00	.98
29. Return Over Listed Costs Per Unit	2.90	2.24	5.84
30. TOTAL LISTED COSTS PER ACRE	1.61	2.57	(-1.50)
30A. Breakeven Yield	84.71	87.47	78.22
	19.04	18.19	19.56

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

# Crop Data For Oats, Feed, 1975

	Average 588 Farms Per Acre	294 High Farms Per Acre	294 Low Farms Per Acre
1. Acres	64.4	52.8	68.0
2. Yield	39.6	60.1	23.7
3. Value Per Production Unit	1.37	1.38	1.36
4. Crop Product Return	54.24	82.90	32.22
5. Other Crop Income	2.09	2.69	1.62
6. TOTAL CROP RETURN	56.33	85.59	33.84
7. SUPPLEMENTAL COSTS			
8. Fertilizer	8.05	9.49	6.93
9. Chemicals	.99	1.34	.74
10. Seed and Other	5.86	6.86	5.10
11. Special Hired Labor			
12. Custom Work Hired	.81	1.04	.62
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	15.71	18.73	13.39
15. Return Over Supplemental Costs	40.62	66.86	20.45
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	6.69	7.88	5.75
18. Farm Power and Machinery - Operation	8.69	9.49	8.07
19. Irrigation Equipment - Ownership			
20. Land Costs	15.13	17.45	12.80
21. Miscellaneous Costs	.03	.04	.03
22. *Interest on Mach + Equip. Investment	1.94	2.20	1.72
23. TOTAL ALLOCATED COSTS	32.48	37.06	28.37
24. Return Over All Listed Costs	8.14	29.80	(-7.92)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.98	.99	.98
28. Total Listed Cost Per Unit Of Production	1.21	.92	1.73
29. Return Over Listed Costs Per Unit	.21	.50	(-.30)
30. TOTAL LISTED COSTS PER ACRE	48.19	55.79	41.76
30A. Breakeven Yield	35.18	40.43	30.71

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

Crop Data For Rye, 1975

	Average 51 Farms Per Acre	25 High Farms Per Acre	25 Low Farms Per Acre
1. Acres	45.4	42.9	48.3
2. Yield	25.3	33.1	18.3
3. Value Per Production Unit	2.38	2.45	2.29
4. Crop Product Return	60.18	81.10	42.01
5. Other Crop Income	1.32	.12	2.44
6. TOTAL CROP RETURN	61.50	81.22	44.45
7. SUPPLEMENTAL COSTS			
8. Fertilizer	7.03	9.28	5.26
9. Chemicals	.46	.98	
10. Seed and Other	5.70	5.92	5.63
11. Special Hired Labor			
12. Custom Work Hired	.75	.61	.81
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	13.94	16.79	11.70
15. Return Over Supplemental Costs	47.56	64.43	32.75
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	8.88	9.04	8.94
18. Farm Power and Machinery - Operation	9.58	8.83	10.37
19. Irrigation Equipment - Ownership			
20. Land Costs	18.14	19.80	16.92
21. Miscellaneous Costs			
22. *Interest on Mach. + Equip. Investment	2.40	2.59	2.32
23. TOTAL ALLOCATED COSTS	39.00	40.26	38.55
24. Return Over All Listed Costs	8.56	24.17	(-5.80)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.98	1.00	.96
28. Total Listed Cost Per Unit of Production	2.09	1.70	2.69
29. Return Over Listed Costs Per Unit	.34	.75	(-.27)
30. TOTAL LISTED COSTS PER ACRE	52.94	57.05	50.25
30 A. Breakeven Yield	22.24	23.29	21.94

\*Does Not Include Interest On Investment In Irrigation Equipment or Land.

# Crop Data For Wheat, Spring, 1975

	Average 834 Farms Per Acre	417 High Farms Per Acre	417 Low Farms Per Acre
1. Acres	135.0	166.1	109.3
2. Yield	29.2	37.4	16.0
3. Value Per Production Unit	3.66	3.72	3.61
4. Crop Product Return	106.81	139.19	57.88
5. Other Crop Income	.51	.36	.74
6. TOTAL CROP RETURN	107.32	139.55	58.62
7. SUPPLEMENTAL COSTS			
8. Fertilizer	17.86	20.36	13.87
9. Chemicals	2.61	3.24	1.60
10. Seed and Other	10.51	10.95	9.81
11. Special Hired Labor	.24	.39	
12. Custom Work Hired	1.11	1.22	.92
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	32.33	36.16	26.20
15. Return Over Supplemental Costs	74.99	103.39	32.42
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	9.12	10.14	7.47
18. Farm Power and Machinery - Operation	8.94	8.92	8.98
19. Irrigation Equipment - Ownership			
20. Land Costs	20.72	24.89	16.54
21. Miscellaneous Costs	.11	.15	.05
22. *Interest on Mach. + Equip. Investment	2.50	2.70	2.19
23. TOTAL ALLOCATED COSTS	41.39	46.80	35.23
24. Return Over All Listed Costs	33.60	56.59	(-2.81)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.99	.98	.99
28. Total Listed Cost Per Unit of Production	2.50	2.19	3.80
29. Return Over Listed Costs Per Unit	1.18	1.54	(-.14)
30. TOTAL LISTED COSTS PER ACRE	73.72	82.96	61.43
30A. Breakeven Yield	20.14	22.30	17.02

\*Does Not Include Interest On Investment in Irrigation Equipment or Land.

Crop Data For Wheat, Winter, 1975

	Average 72 Farms Per Acre	36 High Farms Per Acre	36 Low Farms Per Acre
1. Acres	57.7	64.3	51.1
2. Yield	20.6	24.6	15.7
3. Value Per Production Unit	3.63	3.67	3.59
4. Crop Product Return	74.92	90.12	56.34
5. Other Crop Income	1.23	.86	1.72
6. TOTAL CROP RETURN	76.15	90.98	58.06
7. SUPPLEMENTAL COSTS			
8. Fertilizer	12.20	14.99	8.69
9. Chemicals	.43	.17	.74
10. Seed and Other	8.75	8.80	8.67
11. Special Hired Labor			
12. Custom Work Hired	.71	.75	.67
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	22.09	24.71	18.77
15. Return Over Supplemental Costs	54.06	66.27	39.29
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	8.28	9.22	7.08
18. Farm Power and Machinery - Operation	8.68	8.83	8.49
19. Irrigation Equipment - Ownership			
20. Land Costs	17.89	19.53	16.25
21. Miscellaneous Costs			
22. *Interest on Mach. + Equip. Investment	2.32	2.47	2.15
23. TOTAL ALLOCATED COSTS	37.17	40.05	33.97
24. Return Over All Listed Costs	16.89	26.22	5.32
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.95	.92	.98
28. Total Listed Cost Per Unit Of Production	2.83	2.62	3.35
29. Return Over Listed Costs Per Unit	.86	1.09	.35
30. TOTAL LISTED COSTS PER ACRE	59.26	64.76	52.74
30A. Breakeven Yield	16.33	17.65	14.69

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

Crop Data for Soybeans, 1975

	Average 47 Farms Per Acre	23 High Farms Per Acre	23 Low Farms Per Acre
1. Acres	64.3	52.4	76.3
2. Yield	17.0	26.3	10.6
3. Value Per Production Unit	4.30	4.78	3.83
4. Crop Product Return	73.30	125.80	40.66
5. Other Crop Income	3.08	.04	5.28
6. TOTAL CROP RETURN	76.38	125.84	45.94
7. SUPPLEMENTAL COSTS			
8. Fertilizer	1.63	2.84	.71
9. Chemicals	3.65	3.99	3.46
10. Seed and Other	9.39	9.16	9.70
11. Special Hired Labor	.12	.31	
12. Custom Work Hired	.76	.86	.73
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	15.55	17.16	14.60
15. Return Over Supplemental Costs	60.83	108.68	31.34
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	13.13	13.38	13.07
18. Farm Power and Machinery - Operation	12.94	14.75	11.81
19. Irrigation Equipment - Ownership			
20. Land Costs	27.32	32.26	22.57
21. Miscellaneous Costs	.39	.69	.20
22. *Interest on Mach.+ Equip. Investment	3.89	4.54	3.32
23. TOTAL ALLOCATED COSTS	57.67	65.62	50.97
24. Return Over All Listed Costs	3.16	43.06	(-19.63)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.45	.45	.45
27. Power Costs Allocation Factor	.99	1.00	.97
28. Total Listed Cost Per Unit Of Production	4.28	3.14	6.12
29. Return Over Listed Costs Per Unit	.20	1.65	(-1.80)
30. TOTAL LISTED COSTS PER ACRE	73.22	82.78	65.57
30A. Breakeven Yield	17.03	17.32	17.12

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.



Crop Data For Corn For Grain, 1975

	Average 213 Farms Per Acre	106 High Farms Per Acre	106 Low Farms Per Acre
1. Acres	38.9	42.3	35.8
2. Yield	54.1	69.8	35.5
3. Value Per Production Unit	2.39	2.38	2.39
4. Crop Product Return	129.33	166.22	84.92
5. Other Crop Income	.75	.38	1.15
6. TOTAL CROP RETURN	130.08	166.60	86.07
7. SUPPLEMENTAL COSTS			
8. Fertilizer	23.78	25.53	21.79
9. Chemicals	5.19	5.41	4.92
10. Seed and Others	8.17	8.75	7.49
11. Special Hired Labor			
12. Custom Work Hired	4.04	4.37	3.66
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	41.18	44.06	37.86
15. Return Over Supplemental Costs	88.90	122.54	48.21
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	15.09	19.08	10.39
18. Farm Power and Machinery - Operation	14.63	17.19	11.62
19. Irrigation Equipment - Ownership			
20. Land Costs	18.59	21.55	15.70
21. Miscellaneous Costs	.36	.38	.36
22. *Interest On Mach. + Equip. Investment	4.83	5.13	4.47
23. TOTAL ALLOCATED COSTS	53.50	63.33	42.54
24. Return Over All Listed Costs	35.40	59.21	5.67
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.55	.55	.55
27. Power Costs Allocation Factor	.96	.95	.97
28. Total Listed Cost Per Unit of Production	1.74	1.53	2.24
29. Return Over Listed Costs Per Unit	.67	.86	.18
30. TOTAL LISTED COSTS PER ACRE	94.68	107.39	80.40
30A. Breakeven Yield	39.62	45.12	33.64

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

Crop Data For Sunflowers, 1975

	Average 82 Farms Per Acre	41 High Farms Per Acre	41 Low Farms Per Acre
1. Acres	69.6	73.7	65.5
2. Yield	15.8	24.2	6.4
3. Value Per Production Unit	9.87	10.21	9.54
4. Crop Product Return	155.99	247.29	60.60
5. Other Crop Income	3.02	2.51	3.59
6. TOTAL CROP RETURN	159.01	249.80	64.19
7. SUPPLEMENTAL COSTS			
8. Fertilizer	8.63	7.52	9.86
9. Chemicals	4.06	4.56	3.00
10. Seed and Other	5.66	6.36	4.86
11. Special Hired Labor	.12	.23	
12. Custom Work Hired	1.27	1.21	1.34
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	19.74	19.88	19.06
15. Return Over Supplemental Costs	139.27	229.92	45.13
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	17.06	17.00	17.09
18. Farm Power and Machinery - Operation	16.54	17.18	15.77
19. Irrigation Equipment - Ownership			
20. Land Costs	26.39	28.15	24.63
21. Miscellaneous Costs	.16	.09	.22
22. *Interest On Mach. + Equip. Investment	4.91	5.18	4.58
23. TOTAL ALLOCATED COSTS	65.06	67.60	62.29
24. Return Over All Listed Costs	74.21	162.32	(-17.16)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.55	.55	.55
27. Power Costs Allocation Factor	.95	.96	.93
28. Total Listed Cost Per Unit of Production	5.37	3.61	12.61
29. Return Over Listed Costs Per Unit	4.50	6.60	(-2.51)
30. TOTAL LISTED COSTS PER ACRE	84.80	87.48	81.35
30A. Breakeven Yield	8.59	8.57	8.53

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

# Crop Data for Sugar Beets, 1975

	Average 61 Farms Per Acre	30 High Farms Per Acre	30 Low Farms Per Acre
1. Acres	102.2	115.6	88.2
2. Yield	11.2	14.4	6.9
3. Value Per Production Unit	27.55	28.12	26.90
4. Crop Product Return	307.31	404.53	185.12
5. Other Crop Income	.68		1.60
6. TOTAL CROP RETURN	307.99	404.53	186.72
7. SUPPLEMENTAL COSTS			
8. Fertilizer	30.44	30.67	29.71
9. Chemicals	<del>16.54</del>	17.60	15.88
10. Seed and Other	<del>11.74</del>	11.76	11.58
11. Special Hired Labor	<del>23.86</del>	28.18	17.70
12. Custom Work Hired	10.31	13.49	6.09
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	92.89	101.70	80.96
15. Return Over Supplemental Costs	215.10	302.83	105.76
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	46.12	43.56	49.54
18. Farm Power and Machinery - Operation	46.55	45.76	44.33
19. Irrigation Equipment - Ownership			
20. Land Costs	38.48	39.70	37.90
21. Miscellaneous Costs	1.00	1.80	
22. *Interest on Mach.+Equip. Investment	13.35	13.37	13.30
23. TOTAL ALLOCATED COST	<u>145.50</u>	144.19	145.07
24. Return Over All Listed Costs	69.60	158.64	(-39.31)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	2.00	2.00	2.00
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost Per Unit of Production	21.33	17.04	32.71
29. Return Over Listed Costs Per Unit	6.28	11.08	(-5.58)
30. TOTAL LISTED COSTS PER ACRE	238.39	245.89	226.03
30A. Breakeven Yield	8.65	8.74	8.40

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

Crop Data For Potatoes, Processing, 1975

	Average 12 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1. Acres	71.3	76.1	66.5
2. Yield	143.7	179.1	103.2
3. Value Per Production Unit	2.68	2.76	2.60
4. Crop Product Return	385.16	494.44	268.26
5. Other Crop Income			
6. TOTAL CROP RETURN	385.16	494.44	268.26
7. SUPPLEMENTAL COSTS			
8. Fertilizer	44.45	36.39	53.67
9. Chemicals	18.99	28.53	8.06
10. Seed and Other	39.03	40.12	37.80
11. Special Hired Labor	45.55	28.21	65.41
12. Custom Work Hired	17.62	1.33	36.27
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	165.64	134.58	201.21
15. Return Over Supplemental Costs	219.52	359.86	67.05
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	62.57	78.70	44.11
18. Farm Power and Machinery - Operation	59.24	60.28	58.05
19. Irrigation Equipment - Ownership			
20. Land Costs	26.92	24.83	29.00
21. Miscellaneous Costs	1.95	2.44	1.37
22. *Interest on Mach.+ Equip. Investment	13.03	15.70	9.97
23. TOTAL ALLOCATED COSTS	163.71	181.95	142.50
24. Return Over All Listed Costs	55.81	177.91	(-75.45)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	3.00	3.00	3.00
27. Power Costs Allocation Factor	.90	.94	.86
28. Total Listed Cost Per Unit of Production	2.29	1.76	3.33
29. Return Over Listed Costs Per Unit	.39	1.00	(-.73)
30. TOTAL LISTED COSTS PER ACRE	329.35	316.53	343.71
30A. Breakeven Yield	122.89	114.68	132.20

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

# Crop Data For Medium Red Clover Seed

Items:	Average 12 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1. Acres	17.1	21.5	12.7
2. Yield	161.5	216.6	68.3
3. Value Per Production Unit	.37	.40	.70
4. Crop Product Return	59.76	86.65	47.81
5. Other Crop Income	1.86	1.53	4.76
6. TOTAL CROP RETURN	61.62	88.18	52.57
7. SUPPLEMENTAL COSTS			
8. Fertilizer			
9. Chemicals			
10. Seed and Other	1.87	1.58	2.36
11. Special Hired Labor			
12. Custom Work Hired	.58	.93	
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	2.45	2.51	2.36
15. Return Over Supplemental Costs	59.17	85.67	50.21
16. ALLOCATED COSTS			
17. Farm Power & Machinery - Ownership	14.44	14.51	14.41
18. Farm Power & Machinery - Operation	17.02	16.23	18.35
19. Irrigation Equipment - Ownership			
20. Land Costs	18.67	19.83	17.50
21. Miscellaneous Costs			
22. *Interest On. Mach.+ Equip. Investment	4.27	4.14	4.49
23. TOTAL ALLOCATED COSTS	54.40	54.71	54.75
24. Return Over All Listed Costs	4.77	30.96	(-4.54)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.50	.50	.50
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost Per Unit of Production	.35	.26	.83
29. Return Over Listed Costs Per Unit	.02	.15	(-.13)
30. TOTAL LISTED COSTS PER ACRE	56.85	57.22	57.11
30A. Breakeven Yield	153.6	143.05	81.6

\*Does Not Include Interest On Investment In Irrigation Equipment or Land.

Crop Data For Timothy Seed, 1975

	Average 41 Farms Per Acre	20 High Farms Per Acre	20 Low Farms Per Acre
1. Acres	67.7	87.8	47.1
2. Yield	310.1	392.6	157.9
3. Value Per Production Unit	.11	.13	.10
4. Crop Product Return	34.11	51.04	15.80
5. Other Crop Income	2.04	2.37	1.59
6. TOTAL CROP RETURN	36.15	53.41	17.39
7. SUPPLEMENTAL COSTS			
8. Fertilizer	14.36	18.26	7.20
9. Chemicals	.56	.82	.11
10. Seed and Other	1.24	1.57	.42
11. Special Hired Labor			
12. Custom Work Hired	1.71	2.33	.55
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	17.87	22.98	8.28
15. Return Over Supplemental Costs	18.28	30.43	9.11
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	8.74	8.22	9.98
18. Farm Power and Machinery - Operation	8.26	7.88	9.15
19. Irrigation Equipment - Ownership			
20. Land Costs	12.54	13.55	10.90
21. Miscellaneous Costs			
22. *Interest on Mach.+ Equip. Investment	2.53	2.52	2.55
23. TOTAL ALLOCATED COSTS	32.07	32.17	32.58
24. Return Over All Listed Costs	(-13.79)	(-1.74)	(-23.47)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	.93	.88	.98
28. Total Listed Cost Per Unit of Production	.16	.14	.25
29. Return Over Listed Costs Per Unit	(-.04)	(-)	(-.14)
30. TOTAL LISTED COSTS PER ACRE	49.94	55.15	40.86
30A. Breakeven Yield	454.00	424.23	408.60

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

# Crop Data For Blue Grass Seed, 1975

	Average 12 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1. Acres	133.3	171.7	9.49
2. Yield	288.8	353.3	172.0
3. Value Per Production Unit	.25	.29	.21
4. Crop Product Return	72.20	102.46	36.12
5. Other Crop Income	.79		2.22
6. TOTAL CROP RETURN	72.99	102.46	38.34
7. SUPPLEMENTAL COSTS			
8. Fertilizer	24.36	31.41	11.60
9. Chemicals	.41	.60	.06
10. Seed and Other	.16	.06	.34
11. Special Hired Labor			
12. Custom Work Hired	3.96	4.44	3.10
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	28.89	36.51	15.10
15. Return Over Supplemental Costs	44.10	65.95	23.24
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	8.74	9.99	6.46
18. Farm Power and Machinery - Operation	7.48	7.04	8.28
19. Irrigation Equipment - Ownership			
20. Land Costs	15.00	19.00	11.00
21. Miscellaneous Costs			
22. *Interest On Mach. + Equip. Invest.	2.60	2.98	1.94
23. TOTAL ALLOCATED COSTS	33.82	39.01	27.68
24. Return Over All Listed Costs	10.28	26.94	(-4.44)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	.98	.97	1.00
28. Total Listed Cost Per Unit of Production	.22	.21	.25
29. Return Over Listed Costs Per Unit	.04	.08	(-.03)
30. TOTAL LISTED COSTS PER ACRE	62.71	75.52	42.78
30A. Breakeven Yield	250.84	260.41	203.71

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land

Crop Data For Alfalfa Hay

	Average 212 Farms Per Acre	106 High Farms Per Acre	106 Low Farms Per Acre
1. Acres	51.0	50.3	51.7
2. Yield	2.5	3.3	1.8
3. Value Per Production Unit	34.50	35.35	33.65
4. Crop Product Return	87.94	117.36	60.52
5. Other Crop Income	.06	.08	.04
6. TOTAL CROP RETURN	88.00	117.44	60.56
7. SUPPLEMENTAL COSTS			
8. Fertilizer	4.63	7.10	2.22
9. Chemicals	.02	.04	.02
10. Seed and Other	3.69	4.59	2.80
11. Special Hired Labor	.06	.12	
12. Custom Work Hired	1.14	1.65	.62
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	9.54	13.50	5.66
15. Return Over Supplemental Costs	78.46	103.94	54.90
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	12.55	14.19	10.95
18. Farm Power and Machinery - Operation	16.98	17.93	16.07
19. Irrigation Equipment - Ownership			
20. Land Costs	16.39	17.27	15.50
21. Miscellaneous Costs	.31	.38	.23
22. *Interest on Mach.+Equip. Investment	3.67	4.21	3.13
23. TOTAL ALLOCATED COSTS	49.90	53.98	45.88
24. Return Over All Listed Costs	28.56	49.96	9.02
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.60	.60	.60
27. Power Costs Allocation Factor	.93	.96	.91
28. Total Listed Cost Per Unit of Production	23.16	20.25	28.39
29. Return Over Listed Costs Per Unit	11.36	15.13	5.28
30. TOTAL LISTED COSTS PER ACRE	59.44	67.48	51.54
30A. Breakeven Yield	1.72	1.91	1.53

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.



# Crop Data For Other Legume Hay

	Average 468 Farms Per Acre	234 High Farms Per Acre	234 Low Farms Per Acre
1. Acres	71.8	72.4	71.2
2. Yield	2.2	3.0	1.3
3. Value Per Production Unit	28.50	29.61	27.40
4. Crop Product Return	61.92	89.97	35.79
5. Other Crop Income	.04	.03	.04
6. TOTAL CROP RETURN	61.96	90.00	35.83
7. SUPPLEMENTAL COSTS			
8. Fertilizer	4.15	6.12	2.13
9. Chemicals	.03	.04	.01
10. Seed and Other	2.98	3.76	2.21
11. Special Hired Labor			
12. Custom Work Hired	.91	.93	.90
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	8.07	10.85	5.25
15. Return Over Supplemental Costs	53.89	79.15	30.58
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	8.79	10.51	7.04
18. Farm Power and Machinery - Operation	11.69	13.00	10.35
19. Irrigation Equipment - Ownership			
20. Land Costs	14.50	16.59	12.41
21. Miscellaneous Costs	.01	.03	
22. *Interest On Mach + Equip. Investment	2.62	3.04	2.18
23. TOTAL ALLOCATED COSTS	37.61	43.17	31.98
24. Return Over All Listed Costs	16.28	35.98	(-1.40)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	.97	.97	.96
28. Total Listed Cost Per Unit Of Production	20.79	17.58	28.18
29. Return Over Listed Costs Per Unit	7.73	12.04	(-.75)
30. TOTAL LISTED COSTS PER ACRE	45.68	54.02	37.23
30A. Breakeven Yield	1.60	1.82	1.36

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

Crop Data For Legume, Grass Silage, 1975

	Average 13 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1. Acres	57.6	28.2	73.7
2. Yield	5.7	8.8	4.5
3. Value Per Production Unit	16.15	17.83	14.67
4. Crop Product Return	92.81	156.81	66.08
5. Other Crop Income	.73		1.22
6. TOTAL CROP RETURN	93.54	156.81	67.30
7. SUPPLEMENTAL COSTS			
8. Fertilizer	3.04	3.19	3.92
9. Chemicals	.94		1.59
10. Seed And Other	1.42	3.37	1.13
11. Special Hired Labor			
12. Custom Work Hired			
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	5.40	6.56	6.64
15. Return Over Supplemental Costs	88.14	150.25	60.66
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	14.36	14.72	14.38
18. Farm Power and Machinery - Operation	14.69	15.07	13.76
19. Irrigation Equipment - Ownership			
20. Land Costs	16.08	15.67	16.00
21. Miscellaneous Costs	.19	.85	
22. *Interest on Mach. + Equip. Investment	3.61	4.50	3.60
23. TOTAL ALLOCATED COSTS	48.93	50.81	47.74
24. Return Over All Listed Costs	39.21	99.44	12.92
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	.98	1.00	.97
28. Total Listed Cost Per Unit of Production	9.44	6.45	12.07
29. Return Over Listed Costs Per Unit	6.84	11.38	2.87
30. TOTAL LISTED COSTS PER ACRE	54.33	57.37	54.38
30A. Breakeven Yield	3.36	3.22	3.71

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

# Crop Data For Corn And Sorghum Silage, 1975

	Average 323 Farms Per Acre	161 High Farms Per Acre	161 Low Farms Per Acre
1. Acres	33.8	34.2	33.4
2. Yield	7.5	10.6	4.5
3. Value Per Production Unit	11.44	11.76	11.09
4. Crop Product Return	86.30	124.12	49.82
5. Other Crop Income	.44	.18	.72
6. TOTAL CROP RETURN	86.74	124.30	50.54
7. SUPPLEMENTAL COSTS			
8. Fertilizer	13.31	16.32	10.27
9. Chemicals	2.25	2.95	1.59
10. Seed and Other	6.09	6.96	5.21
11. Special Hired Labor			
12. Custom Work Hired	1.36	1.67	1.02
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	23.01	27.90	18.09
15. Return Over Supplemental Costs	63.73	96.40	32.45
16. ALLOCATED COSTS			
17. Farm Power and Machinery - Ownership	15.15	17.31	12.93
18. Farm Power and Machinery - Operation	18.31	19.53	17.01
19. Irrigation Equipment - Ownership			
20. Land Costs	15.87	17.57	14.24
21. Miscellaneous Costs	.03	.03	.03
22. *Interest On Mach + Equip. Investment	4.38	4.94	3.77
23. TOTAL ALLOCATED COSTS	53.74	59.38	47.98
24. Return Over All Listed Costs	9.99	37.02	(-15.53)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.60	.60	.60
27. Power Costs Allocation Factor	.97	.97	.97
28. Total Listed Cost Per Unit of Production	10.06	8.21	14.66
29. Return Over Listed Costs Per Unit	1.44	3.56	(-3.41)
30. TOTAL LISTED COSTS PER ACRE	76.75	87.28	66.07
30A. Breakeven Yield	6.71	7.42	5.96

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land

Crop Data For Summer Fallow - Maximum Tillage, 1975

	Average 250 Farms Per Acre
1. Acres	77.6
2. Yield	
3. Value Per Production Unit	
4. Crop Product Return	
5. Other Crop Income	
6. TOTAL CROP RETURN	
7. SUPPLEMENTAL COSTS	
8. Fertilizer	
9. Chemicals	
10. Seed and Other	
11. Special Hired Labor	
12. Custom Work Hired	
13. Irrigation Operation	
14. TOTAL SUPPLEMENTAL COSTS	
15. Return Over Supplemental Costs	
16. ALLOCATED COSTS	
17. Farm Power and Machinery - Ownership	7.58
18. Farm Power and Machinery - Operation	8.84
19. Irrigation Equipment - Ownership	
20. Land Costs	14.69
21. Miscellaneous Costs	
22. *Interest On Mach. + Equip. Investment	2.16
23. TOTAL ALLOCATED COSTS	33.27
24. Return Over All Listed Costs	(-33.27)
25. SUPPLEMENTARY MANAGEMENT INFORMATION	
26. Work Units Assigned Per Acre	.30
27. Power Costs Allocation Factor	1.36
28. Total Listed Cost Per Unit of Production	
29. Return Over Listed Costs Per Unit	
30. TOTAL LISTED COSTS PER ACRE	33.79
30A. Breakeven Yield	

\*Does Not Include Interest On Investment In Irrigation Equipment Or Land.

## TOTAL FEED COSTS AND RETURNS FROM YOUR LIVESTOCK ENTERPRISES

The total "return over feed costs" for each class of livestock is shown in Tables 11 through 18. 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 from all classes of livestock. 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 11. The return over feed is not a net return, but rather the amount available, after feed costs, to cover the costs for hired labor, power, equipment, taxes, insurance, interest and veterinary bills and to provide a return for the use of family labor and capital.

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 per cent of the total cost of maintaining dairy cattle and poultry, 50 per cent in the case of a farm flock of sheep and 75 - 90 per cent 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.

The pasture charge allocation is determined by using a land charge. Actual acres for each class of livestock, with their respective land values are used.

Supplemental costs include miscellaneous livestock expenses, veterinary expense and custom work.

Allocated expenses for power and machinery, livestock equipment and buildings and fences are calculated on the basis of work unit proportion.

Table 11A, Costs and Returns From Complete Hog Enterprise, 1975

	Average 44 Farms Per CWT	15 High Farms Per Cwt	15 Low Farms Per CWT
1. Pounds of Hogs Produced	45584	32891	69730
2. Total Value Produced	\$ 47.96	64.94	36.60
3. Pounds of Feed Fed			
4. Corn	107.4	48.1	143.9
5. Small Grain	158.3	198.2	140.9
6. Protein, Salt and Mineral	76.0	134.9	45.4
7. Complete Ration	194.4	92.3	84.5
8. TOTAL CONCENTRATES	536.1	473.5	414.7
9. Forages	18.7	32.8	19.5
10. Feed Cost			
11. Concentrates and Forages	26.06	24.55	25.14
12. Pasture		.01	
13. TOTAL FEED COSTS	\$ 26.06	24.56	25.14
14. Return over Feed Cost	\$ 21.90	40.38	11.36
15. SUPPLEMENTAL COSTS			
16. Miscellaneous Livestock Expense	.86	1.01	.75
17. Veterinary Expense	.45	.83	.35
18. Custom Work	.52	.73	.32
18A. Special Hired Labor	\$		
19. TOTAL SUPPLEMENTAL COSTS	1.83	2.57	1.42
20. Return Over Feed and Supplemental Costs	\$ 20.07	37.81	9.94
20A. ALLOCATED COSTS			
20B Power and Machinery Costs	.63	.55	.65
20C Livestock Equipment Costs	.36	.17	.44
20D Building and Fences	.74	.26	.94
20E TOTAL ALLOCATED COST	1.73	.98	2.03
20F Return over all listed costs	18.34	36.83	7.91
21. SUPPLEMENTARY MANAGEMENT INFORMATION			
22. Return for \$100 Feed Fed	\$ 184.02	264.43	145.19
23. Price Received Per CWT. All Animals	\$ 42.11	55.79	32.94
23A Price Received per CWT. Sold Mkt. Only	\$ 51.23	67.56	42.03
24. Number of Litters Farrowed	35	35	33
25. Number of Pigs Born Per Litter	9.4	9.8	9.4
26. Number of Pigs Weaned Per Litter	7.0	7.6	6.8
27. Per Cent Death Loss	17.6	17.2	18.0
28. Average Weight of all Hogs Sold	225.3	135.6	319.7
28A Average Weight of Mkt. Hogs Sold	\$ 180.0	112.1	249.5
29. Price per CWT. Concentrate Fed	\$ 4.80	5.07	5.97
29A Price per CWT. Prot. Salt & Min.	7.47	5.45	10.87
30. Pounds of Pork Purchased	1962	3202	1966
31. Total Listed Costs per CWT	\$		
Pork Produced	29.62	28.11	28.59

Table 11B. Costs And Returns From Hog Finishing Enterprise, 1975

	Average of 9 Farms	Herd Total	Per CWT. Pork
1. Average Number of Pigs on Hand		63.9	
2. Pounds of Hogs Produced		28401	
3. Total Value Produced	\$	11778	41.47
4. Pounds of Feed Fed			
5.     Corn			139.1
6.     Small Grain			82.7
7.     Protein, Salt and Mineral			101.6
8.     Complete Ration			63.3
9.         TOTAL CONCENTRATES			386.7
10. Forages			1.6
11. Feed Cost			
12.     Concentrates and Forages			22.65
13.     Pasture			
14.         TOTAL FEED COSTS	\$	6433	22.65
15. Return Over Feed Cost	\$	5345	18.82
16. SUPPLEMENTAL COSTS			
17.     Miscellaneous Livestock Expense			.14
18.     Veterinary Expense			.95
19.     Custom Work			.35
19A.    Special Hired Labor			
20.         TOTAL SUPPLEMENTAL COSTS	\$	409	1.44
21. Return Over Feed and Supplemental Costs		4936	17.38
21A. ALLOCATED COSTS			
21B.     Power and Machinery Costs			.31
21C.     Livestock Equipment Costs			.18
21D.     Building and Fences			.38
21E.         TOTAL ALLOCATED COST		247	.87
21F. Return Over All Listed Costs		4689	16.51
22. SUPPLEMENTARY MANAGEMENT INFORMATION			
23.     Return for \$100 Feed Fed	\$	183.09	
24.     Price Received Per CWT.	\$	46.28	
25.     Average Weight of Pigs Sold		238.5	
26.     Average Price Paid Per Pig Bought		42.94	
27.     Average Weight Per Pig Bought		43.4	
28.     Number of Pigs Purchased		84	
28A.    No. Pigs Transferred In		34	
28B.    Avg. Wt. of Pigs Transferred In		46.9	
29.     Pounds of Pork Purchased		3642	
30.     Per Cent Death Loss		3.5	
31.     Price Per CWT. Concentrate Fed	\$	5.85	
32.     Price Per CWT. Protein, Salt + Min. Fed	\$	8.19	
33.     Effective Daily Gain-LBS/Day/Pig		1.22	
34.         TOTAL LISTED COSTS/CWT. PORK PRODUCED	\$	24.96	

Farms included in Table 11B Purchased all hogs fed. None of these farms maintained breeding herds. Only those farms producing over 5000 pounds of pork were included in the average.

Table 11C, Costs and Returns From Producing Weaning Pigs, 1975

	Average 45 Farms Per Litter	15 High Farms Per Litter	15 Low Farms Per Litter
1. Number of Litters Farrowed	53	55	47
2. Total Value Produced	\$ 357.72	448.47	277.83
3. Pounds of Feed Fed			
4. Corn	111.3	118.7	39.7
5. Small Grain	1074.8	1192.2	1356.9
6. Protein, Salt and Mineral	634.5	378.7	926.2
7. Complete Ration	588.3	899.1	363.7
8. TOTAL CONCENTRATES	2408.9	2588.7	2686.5
9. Forages	105.4	41.7	93.6
10. Feed Cost	251.2		
11. Concentrates and Forages	154.08	162.11	163.55
12. Pasture	.40	.78	.19
13. TOTAL FEED COSTS	\$ 154.48	162.89	163.74
14. Return Over Feed Cost	\$ 203.24	285.58	114.09
15. SUPPLEMENTAL COSTS			
16. Misc. Livestock Expense	5.62	3.65	6.43
17. Veterinary Expense	3.83	3.18	3.72
18. Custom Work	4.34	7.02	2.32
18A. Special Hired Labor			
19. TOTAL SUPPLEMENTAL COSTS	\$ 13.79	13.85	12.47
20. Return over Feed and Supplemental Costs	\$ 189.45	271.73	101.62
20A. ALLOCATED COSTS			
20B. Power and Machinery Costs	7.32	6.42	7.61
20C. Livestock Equipment Costs	4.22	4.46	4.00
20D. Building and Fences	8.68	6.64	8.54
20E. TOTAL ALLOCATED COST	20.22	17.52	20.15
20F. Return Over All Listed Costs	169.23	254.21	81.47
21. SUPPLEMENTARY MANAGEMENT INFORMATION			
22. Return for \$100 Feed Fed	\$ 231.57	275.32	169.67
23. Average Price Received Per Animal Sold	\$ 49.06	50.62	45.38
23A. Avg. Price/Pig Sold or Transferred	\$ 42.60	45.60	39.32
23B. Avg. WT./Pig sold or transferred	43.2	48.1	40.6
24. Number of Pigs Produced	380	443	278
25. Number of Pigs Born Per Litter	9.0	9.5	7.9
26. Number of Pigs Weaned Per Litter	7.2	8.0	6.0
27. Per Cent Death Loss	17.0	12.9	19.8
28. Price per CWT. Concentrate Fed	\$ 6.33	6.23	6.04
29. Feed and Suppl. Costs per Pig Produced	\$ 23.47	21.94	29.79
29A. Price Per CWT. Prot, Salt & Min. Fed	7.89	7.10	7.89
30. Total Listed Costs Per Litter	\$ 188.49	194.26	196.36



Table 12, Dairy Cows, 1975

	Average 254 Farms Per Cow	51 High Farms Per Cow	51 Low Farms Per Cow
Herd Total			
1. Average Number of Cows	34.0	25.8	37.5
2. Pounds of Milk	10062	6734	11982
3. Pounds of Butterfat	368.4	243.8	462.7
4. Per Cent of Butterfat in Milk	3.6	3.6	3.8
5. Value of Produce			
6. Dairy Products Sold	756.41	474.65	953.25
7. Dairy Products Used in Home	10.68	10.93	11.31
8. Milk Fed to Livestock	13.26	14.81	22.05
9. Net Increases in Value of Cows	(42.85)	(-67.40)	(-28.11)
10. TOTAL VALUE PRODUCED	\$ 737.50	432.99	\$ 958.50
11. Pounds of Feed Fed			
12. Corn	769.6	262.2	882.6
13. Small Grain	2008.6	1877.1	2104.1
13A. Complete Ration	803.6	623.2	808.5
14. Protein, Salt & Mineral	644.3	468.6	490.7
15. TOTAL CONCENTRATES	4226.1	3231.1	4285.9
16. Legume Hay	8165.3	8425.7	7288.6
17. Other Hay and Dry Roughage	400.6	671.7	387.5
18. Silage	8573.7	7767.0	9677.9
19. Feed Costs			
20A. Grains	124.88	95.66	132.24
20B. Complete Ration	50.03	44.34	47.89
20C. Protein, Salt & Mineral	35.47	25.54	37.41
21A. Legume and Other Hay	135.47	141.82	115.12
21B. Silage, Fodder and Stover	53.76	45.89	59.41
22. Pasture	9.03	14.88	5.28
23. TOTAL FEED COSTS	408.64	368.13	397.35
24. Return Over Feed Cost	\$ 328.86	64.86	\$ 561.15
25. SUPPLEMENTAL COSTS			
26. Miscellaneous Livestock Expense	26.94	17.36	32.19
27. Veterinary Expense	11.53	6.67	13.60
28. Custom Work	32.26	27.17	36.56
28A. Special Hired Labor			
29. TOTAL SUPPLEMENTAL COSTS	70.73	51.20	82.35
30. Return Over Feed and Supplemental Costs	\$ 258.13	13.66	\$ 478.80
30A. ALLOCATED COSTS			
30B. Power and Machinery Costs	36.65	38.05	32.15
30C. Livestock Equipment Costs	17.02	20.98	12.45
30D. Buildings and Fences	34.99	44.83	18.52
30E. TOTAL ALLOCATED COST	88.66	103.86	63.12
30F. Return Over All Listed Costs	169.47	(-90.20)	415.68
31. SUPPLEMENTARY MANAGEMENT INFORMATION			
32. Return for \$100 Feed Fed	180.47	117.61	241.22
33. Feed Cost Per CWT. Milk	4.06	5.47	3.32
34. Feed Cost Per Pounds of Butterfat	1.109	1.510	.859
35. Pounds of Milk Per Pound of Concentrate	2.381	2.084	2.796
36. Average Price Per CWT. Milk Sold	7.72	7.41	8.18
37. Average Price Per Pound of Butterfat	2.12	2.06	2.15
38. Total Listed Costs Per Cow	568.03	523.19	542.82
39. Total Listed Costs Per 100 Milk Produced	5.65	7.77	4.53
40. Dairy Cow Turnover Percentage	32.4	38.8	32.0

Table -13, Other Dairy Cattle, 1975

	Average 249 Farms Per Head	50 High Farms Per Head	50 Low Farms Per Head
1. Number of Head	47.2	43.7	41.1
2. Net Inc. in Value	\$ 103.35	151.42	63.75
3. Pounds of Feed Fed			
4. Corn	120.3	68.8	253.3
4A. Small Grain	277.7	181.7	356.8
4B. Protein, Salt + Mineral	95.6	110.6	66.2
4C. Complete Dairy Ration	88.1	41.4	142.0
5. Hay and Roughage	3047.8	2024.8	3993.2
6. Silage	2943.2	2828.8	5159.1
7. Milk	114.2	55.9	129.2
8. Feed Cost			
9A. Grains	17.78	10.80	27.01
9B. Protein, Salt + Minerals	7.33	6.86	6.89
9C. Complete Rations	5.21	3.14	9.44
10A. Legume and Other Hay	48.22	30.48	71.63
10B. Silage, Fodder and Stover	19.09	16.16	38.54
11. Milk	9.53	4.00	15.28
12. Pasture	5.25	6.57	3.72
13. TOTAL FEED COSTS	\$ 112.41	78.01	172.51
14. Return Over Feed Cost	\$ (-9.06)	73.41	(-108.76)
15. SUPPLEMENTAL COSTS			
16. Miscellaneous Livestock Expense	.81	.55	.17
17. Veterinary Expense	.11		
18. Custom Work	.19		
18A. Special Hired Labor			
19. TOTAL SUPPLEMENTAL COSTS	\$ 1.11	.55	.17
20. Return over Feed & Supplemental Costs	\$ (-10.17)	72.86	(-108.93)
20A. ALLOCATED COSTS			
20B. Power & Machinery Costs	6.28	5.51	6.52
20C. Livestock Equipment Costs	2.98	1.75	4.50
20D. Building and Fences	6.13	2.60	9.61
20E. TOTAL ALLOCATED COST	15.39	9.86	20.63
20F. Return Over All Listed Costs	(-25.56)	63.00	(-129.56)
21. SUPPLEMENTARY MANAGEMENT INFORMATION			
22. Return For \$100 Feed Fed	91.93	194.10	36.95
23. Per Cent Death Loss - Total	9.6	7.5	13.8
24. Per Cent Death Loss - Calves	21.2	17.6	30.3
25. Total Listed Costs Per Head	128.91	88.42	193.31

Table 14, All Dairy and Dual Purpose Cattle, 1975

	Herd Total	Average 254 Farms Per Cow	51 High Farms Per Cow	51 Low Farms Per Cow
1. Average Number of Cows		34.0	38.1	30.2
2. Value of Dairy Products		\$ 780.35	987.74	579.74
3. Net Inc. In Value		\$ 100.85	178.95	12.78
4. TOTAL VALUE PRODUCED		\$ 881.20	1166.69	592.52
5. Pounds of Feed Fed				
6A. Grains		3323.6	3588.4	3071.4
6B. Complete Rations		923.4	761.8	722.0
6C. Prot. Salt & Min. Incl. Milk Equiv.		791.4	864.5	366.1
7. Hay and Dry Roughage		12746.7	12324.8	14442.0
8. Silage		12623.2	15155.1	12958.6
9. Feed Cost				
10A. Grains		149.26	161.86	138.87
10B. Complete Rations		57.12	43.39	50.33
10C. Prot, Salt & Min. Incl. Milk Equiv.		58.71	77.43	46.23
11A. Legume and Other Hay		201.53	189.82	236.85
11B. Silage, Fodder and Stover		80.18	93.81	83.25
12. Pasture Costs		16.26	12.62	16.99
13. TOTAL FEED COSTS		\$ 563.06	578.93	572.52
14. Return Over Feed Cost		\$ 318.14	587.76	20.00
15. SUPPLEMENTAL COSTS				
16. Miscellaneous Livestock Expense		28.03	34.62	18.77
17. Veterinary Expense		11.68	14.75	6.69
18. Custom Work		32.53	36.96	27.65
18A. Special Hired Labor				
19. TOTAL SUPPLEMENTAL COSTS		\$ 72.24	86.33	53.11
20. Return over Feed and Supplemental Costs		\$ 245.90	501.43	(-33.11)
20A. Allocated Costs				
20B. Power and Machinery Costs		45.38	38.47	46.93
20C. Livestock Equipment Costs		21.15	14.26	24.04
20D. Building and Fences		43.49	21.21	51.38
20E. TOTAL ALLOCATED COSTS		110.02	73.94	122.35
20F. Return Over All Listed Costs		135.88	427.49	(-155.46)
21. SUPPLEMENTARY MANAGEMENT INFORMATION				
22. Return for \$100 Feed Fed \$ 156.50		\$ 156.50	201.53	103.49
23. Total Listed Costs Per Cow 745.32		\$ 745.32	739.20	747.98

Table 15A , Beef Breeding Cattle, 1975

	Average 211 Farms Per Acre	42 High Farms Per Acre	42 Low Farms Per Acre
1. Average Number of Beef Cows	47.3	50.0	32.1
2. Average No. of Other Beef Animals & Bulls	52.0	59.8	43.4
3. Pounds of Beef Produced	52328	28775	13652
4. Net Increase in Value	\$ 117.10	220.22	(-73.02)
5. POUNDS OF FEED FED			
6. Grain	436.7	453.3	665.1
7. Protein, Salt and Mineral	122.6	109.7	216.1
8. Legume Hay	7877.9	6410.8	13693.7
9. Other Hay and Dry Roughage	660.8	609.5	974.8
10. Silage	3061.3	2171.9	5410.2
11. FEED COST			
12. Concentrates	26.89	24.88	44.70
13. Roughages	127.67	94.88	217.04
14. Pasture	26.03	15.26	29.69
15. TOTAL FEED COSTS	\$ 180.59	135.02	291.43
16. Return Over Feed Cost	\$ (-63.49)	85.20	(-364.45)
17. SUPPLEMENTAL COSTS			
18. Miscellaneous Livestock Expense	4.42	8.06	4.80
19. Veterinary Expense	2.92	4.30	3.24
20. Custom Work	5.45	6.26	6.11
20A. Special Hired Labor			
21. TOTAL SUPPLEMENTAL COSTS	\$ 12.79	18.60	14.15
22. Return Over Feed and Supplemental Costs	\$ (-76.28)	66.60	(-378.60)
22A. ALLOCATED COSTS			
22B. Power and Machinery Costs	7.85	6.89	8.15
22C. Livestock Equipment Costs	4.06	2.57	4.84
22D. Building and Fences	8.34	3.83	10.35
22E. TOTAL ALLOCATED COST	20.25	13.29	23.34
22F. Return Over All Listed Costs	(-96.53)	53.31	(-401.94)
23. SUPPLEMENTARY MANAGEMENT INFORMATION			
24. Return for \$100 Feed Fed	64.84	163.10	(-25.06)
25. Price Per CWT. Sold	11.94	28.59	23.64
25A. Price Per CWT. Calves Sold or Transferred	29.28	30.92	28.18
26. Average Weight Per Head Sold	740	767	673
26A. Average Weight Per Cald Sold or Transf.	453.0	490.1	453.3
27. Percent Death Loss	5.0	4.7	6.4
28. Percent Calf Crop	94	96	103
29. TOTAL LISTED COSTS PER COW	213.63	166.91	328.92

Table 15B, Feeder Cattle, 1975

	Average 56 Farms Per CWT.	11 High Farms Per CWT.	11 Low Farms Per CWT.
1. Average Number of Beef Feeders	51.6	51.8	44.2
2. Pounds of Beef Produced	22671	23013	17881
3. Net Increase in Value of Animals	\$ 44.35	61.23	40.85
4. Pounds of Feed Fed			
5. Grain	344.6	279.2	602.0
6. Protein, Salt and Mineral	62.3	31.3	47.7
7. Legume Hay	659.1	253.3	1094.6
8. Other Hay and Dry Roughage	44.0	51.7	42.7
9. Silage	877.0	414.8	2079.4
10. Feed Cost			
11. Concentrates	20.31	16.30	36.75
12. Roughages	16.37	7.39	30.66
13. Pasture	.62	.17	.69
14. TOTAL FEED COSTS	\$ 37.30	23.86	68.10
15. Return Over Feed Cost	\$ 7.05	37.37	(-27.25)
16. SUPPLEMENTAL COSTS			
17. Miscellaneous Livestock Expense	.48	.68	.79
18. Veterinary Expense	.64	.50	.09
19. Custom Work	1.39	.97	1.91
19A. Special Hired Labor			
20. TOTAL SUPPLEMENTAL COSTS	\$ 2.51	2.15	2.79
21. Return Over Feed and Supplemental Costs	\$ 4.54	35.22	(-30.04)
21A. ALLOCATED COSTS			
21B. Power and Machinery Costs	.63	.55	.65
21C. Livestock Equipment Costs	.34	.17	.56
21D. Building and Fences	.70	.26	1.21
21E. TOTAL ALLOCATED COST	1.67	.98	2.42
21F. Return Over All Listed Costs	2.87	34.24	(-32.46)
22. SUPPLEMENTARY MANAGEMENT INFORMATION			
23. Return for \$100 Feed Fed	\$ 118.90	256.64	59.98
24. Price Per CWT. Sold	\$ 34.09	37.37	33.02
25. Average Weight Per Head Sold	833.3	916.1	887.3
26. Price Per CWT. Bought	\$ 29.90	28.35	51.51
27. Average Weight Per Head Bought	453.0	527.1	464.0
28. Number of Head Bought	38	70	1
29. Percent Death Loss	2.5	.8	2.2
30. Effective Daily Gain-Lbs./Head/Day	1.20	1.22	1.11
31. Total Listed Costs Per CWT. Produced	\$ 41.48	26.99	73.31

Table 16A, Sheep Flock, 1975

	Average 44 Farms Per Ewe	15 High Farms Per Ewe	15 Low Farms Per Ewe
1. Average Number of Ewes	72.9	76.0	58.8
2. Pounds of Lamb and Mutton Produced	4854	7817	821
3. Pounds of Wool Produced	1529	875	3006
4. Value of Produce			
5.     Wool	3.94	4.75	4.03
6. Net Increase In Value of Animals	30.36	53.37	1.67
7.     TOTAL VALUE PRODUCED	\$ 34.30	58.12	5.70
8. Pounds of Feed Fed			
9.     Grain	134.7	114.4	149.8
10.    Protein, Salt and Mineral	25.0	22.0	52.2
11.    Legume Hay	1254.8	1172.2	1493.9
12.    Other Hay and Dry Roughage	43.9	59.6	70.3
13.    Silage	1.9	5.3	
14. Feed Cost			
15.    Concentrates	8.82	7.22	12.69
16.    Roughages	18.31	13.99	25.75
17.    Pasture	4.61	3.33	4.88
18.     TOTAL FEED COSTS	\$ 31.74	24.54	43.32
19. Return Over Feed Cost	\$ 2.56	33.58	(-37.62)
20. SUPPLEMENTAL COSTS			
21.    Miscellaneous Livestock Expense	.99	.88	1.36
22.    Veterinary Expense	.86	1.30	.85
23.    Custom Work	3.47	5.34	2.38
23A.   Special Hired Labor			
24.     TOTAL SUPPLEMENTAL COSTS	\$ 5.32	7.52	4.59
25. Return Over Feed and Supplemental Costs	\$ (-2.76)	26.06	(-42.21)
25A. ALLOCATED COSTS			
25B.   Power and Machinery Costs	3.14	2.76	3.26
25C.   Livestock Equipment Costs	1.12	.54	1.80
25D.   Building and Fences	2.31	.81	3.84
25E.   TOTAL ALLOCATED COST	6.57	4.11	8.90
25F. Return Over All Listed Costs	(-9.33)	21.95	(-51.11)
26. SUPPLEMENTARY MANAGEMENT INFORMATION			
27.    Return for \$100 Feed Fed	\$ 108.04	236.84	13.15
28.    Price Per CWT. Lamb and Mutton Sold	\$ 30.77	35.29	24.24
28A.   Price Per CWT. Lamb Sold or Transferred	\$ 44.39	48.99	40.84
28B.   Weight of Lambs Sold or Transferred	81.3	78.7	77.6
29.    Pounds of Wool per Sheep Sheared	20.1	10.1	48.5
30.    Number of Ewes kept for Lambing	84	85	83
31.    Percent Lamb Crop	117	127	108
32.    Percent Death Loss	12.2	6.5	20.9
33.    Total Listed Costs Per Ewe	\$ 43.63	36.17	56.81

# Average of Prices of Feed and Produce Used in Home, 1975

## Farm Grown Grains

Oats	\$ 1.30
Barley	1.80
Wheat	3.50
Oats Mixture	1.71
Rye	2.60
Corn	2.40
Oats & Peas	1.35

## Other Roughages

Corn Silage	\$ 9.00
Grass Silage	12.00 Per Ton
Oats Silage	12.00 Per Ton
Haylage	15.00 Per Ton

## Home Produce

Milk	\$ .20 Per Qt.
Cream	.40 Per Pt.
Poultry (live)	.35 Per Lb.
Beef (live)	.40 Per Lb.
Hogs (live)	.40 Per Lb.
Eggs	.50 Per Doz.

## Hay

Alfalfa-Brome	\$30.00
Red Clover	30.00
Wild Hay	22.00
Sweet Clover	17.00
Brome	21.00
Mixed Legume	26.00

## Milk For Feed

Whole Milk - Gr. A.	7.00 Per CWT.
Whole Milk - Gr. B	6.00 Per CWT.
Skim Milk	.95 Per CWT.

Unpaid Family Labor \$15.00 Per Day

Board for Hired Labor \$ 4.00 Per Day  
unless otherwise specified

## 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. The number of work units for each class of livestock and each acre of crop are presented below. Days of work off the farm for pay are not included in work units computations in this report.

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

Item	No. of Work Units	Item	No. of Work Units
Dairy Cows	7.00 Per Head	Turkeys	25.00 Per 100
Other Dairy Cows	1.20 Per Head	Bees	.33 Per Hive
Beef Breeding Cows	1.50 Per Head	Small Grain	.30 Per Acre
Feeder Cattle	.12 Per CWT.	Corn For Grain	.55 Per Acre
Sheep, Farm Flock	.60 Per Head	Corn Silage	.80 Per Acre
Lambs, Feeders	.30 Per CWT.	Alfalfa	.60 Per Acre
Hogs, Complete	.12 Per CWT.	Other Hay	.40 Per Acre
Hogs, Finishing	.06 Per CWT.	Legume Seed	.40 Per Acre
Hogs, Weaning Pigs	1.40 Per Lit.	Grass Silage	.40 Per Acre
Chickens, Lay. Flock	5.00 Per 100	Potatoes	3.00 Per Acre
Chickens, Broilers	.20 Per CWT.	Sugar Beets	2.00 Per Acre
Turkeys, Poults	.12 Per CWT.	Fallow	.30 Per Acre

# SUMMARY OF FARM EARNINGS BY YEARS

Items	1965	1970	1973	1974	1975
Number of Farms	202	323	616	541	692
<b>FARM RECEIPTS</b>					
Dairy	\$ 1251	2096	2750	1631	1839
Dairy Products	4105	7294	8717	9201	9650
Beef Cattle (Incl. Feeders)	2625	3454	4142	3495	3484
Hogs	1166	1545	3274	2704	2781
Sheep & Wood (Incl. Feeders)	322	221	240	345	258
Other Productive Livestock	37	149	121	12	86
Poultry (Incl. Turkeys)	2310	656	753	653	296
Eggs	664	535	177	68	79
Crops	4970	7957	25089	36667	32700
Mach. & Equip. Sold & Gas Tax Refund	410	394	864	1626	1385
Income From Work Off The Farms	188	250	417	454	859
Miscellaneous	635	2001	2025	1238	1646
(1) Total Farm Sales	\$ 18683	26552	48569	58094	55063
(2) Increase in Farm Capital	2345	2771	34978	19415	9510
(3) Family Living From the Farm	283	337	466	454	454
(4) Total Farm Receipts (1)+(2)+(3)	\$ 21311	29660	84013	77963	65027
<b>FARM EXPENSES</b>					
Dairy Cattle Bought	\$ 168	456	759	593	463
Beef Cattle Bought (Incl. Feeders)	641	1261	1887	1406	727
Hogs Bought	66	242	342	211	274
Sheep Bought (Inc. Feeders)	40	18	35	20	11
Other Productive Livestock	25	46	21		6
Poultry Bought (Incl. Turkeys)	425	265	124	106	40
Miscellaneous Livestock Expense	441	593	706	707	741
Feed Bought	3232	2733	3588	3826	3625
Fertilizers and Chemicals	867	1645	4340	6792	7001
Other Crop Expense	1017	1444	3808	4101	3011
Custom Work Hired	659	785	1123	1201	1435
Gas, Oil & Grease Bought (Farm Share)	1002	1302	1942	2644	2892
Rep. & Op. Mach. Tract. & Auto (F.S.)	941	1477	2588	3262	3459
Repair & Upkeep of Real Estate	148	275	650	764	769
Repair & Upkeep of Livestock Equipment	95	221	162	161	137
Wages of Hired Labor	654	962	1663	2104	2203
Utility Expense ( Farm Share)	262	392	457	495	567
Real Estate & Pers. Property Taxes	637	860	956	1068	1115
General Farm Expense	272	424	696	963	1049
(5) Total Cash Operating Expenses	\$ 11592	15401	25847	30424	29525
(6) Pw., Crop & Gen. Mach. Bought (F.S.)	1908	3239	9244	11995	12210
(7) Livestock Equipment Bought	195	357	688	1095	495
(8) Buildings & Fencing Bought	1255	2604	7391	6621	6894
(9) TOTAL FARM PURCHASES (5) to (8)	\$ 14950	21601	43170	50135	49124
(10) Decrease in Farm Capital					
(11) Interest On Farm Capital	2068	5314	7252	9585	10588
(12) Unpaid Family Labor	96	486	332	240	225
(13) Labor Charge for Partners & Other Operators			871	86	187
(14) Board Furnished Hired Labor	86	57	52	54	58
(15) TOTAL FARM EXPENSES (9) to (14)	\$ 17200	27458	51677	60100	60182
(16) Labor Earnings (4) - (15)	\$ 4111	2202	32336	17863	4854
(17) NET CASH INCOME (1) - (9)	\$ 3733	4951	5399	7959	5939



# SUMMARY OF MISCELLANEOUS ITEMS BY YEARS

Items	1970	1973	1974	1975
<u>SIZE</u>				
Work Units	353	355	363	356
Tillable Acres	465	482	526	528
Number of Milk Cows	29.7	30.6	32.3	34
Number of Litters Of Pigs	51	61	60	53
Pounds of Hogs Produced	26707	48078	42712	45584
Pounds of Feeder Cattle Produced	26857	33799	30304	22671
Number of Ewes	90.2	91.5	92.2	72.9
Number of Beef Cows	46	43	46	47
Number of Chickens		1889	1494	255
<u>EFFICIENCIES - YIELD PER ACRE</u>				
Oats	40.8	51.8	38.3	39.6
Alfalfa	2.3	2.4	2.6	2.5
Barley	36.9	50.3	38.7	37.7
Wheat	25.4	39.5	27.9	29.2
Flax	11.3	12.3	9.4	8.6
Corn	50.5	68.3	46.5	54.1
Soybeans	17.1	23.5	18.7	17.0
Corn Silage	7.6	11.0	8.8	7.5
Sugar Beets			11.3	11.2
<u>LIVESTOCK</u>				
Pounds Butterfat Per Dairy Cow	399	393	377	368
Pigs Weaned Per Litter	7.3	7.6	7.3	7.2
Eggs Per Hen		241	208	131
Lambing Percentage	126	119	120	117
<u>RETURNS ABOVE FEED COST PER:</u>				
Dairy Cow	325.21	402.72	362.69	318.14
CWT. of Hogs	3.04	23.10	2.99	21.90
Ewe	12.30	20.82	3.27	2.56
Hen		1.18	.49	
Litter	33.33	163.45	34.94	203.24
CWT. of Feeder Cattle	8.70	19.45	-23.37	7.05
Beef Cow	65.63	160.28	-84.41	-63.49
<u>PRICES RECEIVED PER:</u>				
Pounds of Butterfat	1.31	1.76	2.07	2.12
CWT. Hogs	21.23	41.86	36.00	51.23
CWT. Feeder Cattle	28.77	45.10	37.37	34.09
CWT. Lamb	22.35	32.17	34.96	44.39
Feeder Pig	19.94	33.28	28.43	42.60
Dozen Eggs (¢)		.45	.48	.43
Oats, Bushel	.56	1.06	1.46	1.37
Alfalfa, Ton	15.17	26.86	37.94	34.50
Barley, Bushel	.91	1.90	3.32	2.61
Wheat, Bushel	1.78	4.09	4.62	3.66
Flax, Bushel	2.26	7.25	10.11	6.13
Corn, Bushel	1.19	1.97	3.10	2.39
Soybeans, Bushel	2.47	5.44	7.71	4.30
Sugar Beets, Ton				27.55
Potatoes, CWT.				2.68



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