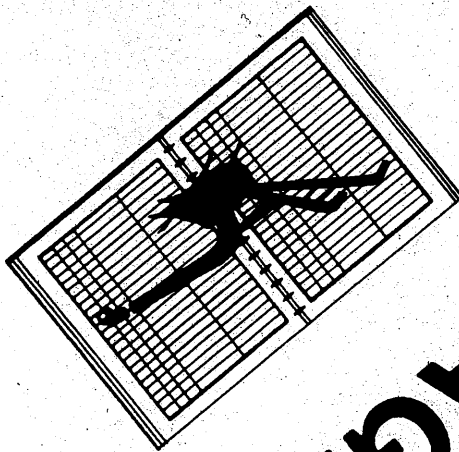


FARM BUSINESS MANAGEMENT



1975

VOCATIONAL AGRICULTURE FARM ANALYSIS ANNUAL REPORT

EAST SOUTH CENTRAL MINNESOTA

In Cooperation With The Vocational Division
Minnesota Department of Education And Agricultural
Education Department University of Minnesota.

Austin Area Vocational-Technical Institute

2000-4-76 April 1, 1976

AN ADULT EDUCATIONAL PROGRAM

1975 VOCATIONAL AGRICULTURE FARM ANALYSIS REPORT EAST SOUTH CENTRAL AREA - J. V. RAINE, AGRICULTURE PROGRAM COORDINATOR

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The first analysis made by the Austin Area Vocational-Technical Institute was for the year 1955. A complete reorganization of the analysis program in 1967 added crop production costs and more animal production items.

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SOURCE OF FARM RECORD ANALYSES for 1975 Farm Business Summaries for the Austin Area

Class Location	Instructor	% Time Adult	Records Processed	Number of Families Served
Austin	Loel Gorden	100	24	34
Blooming Prairie	Ed Gadjent	100	25	27
Byron	Gilman Schubert	100	30	30
Owanna	Victor Richardson	100	26	26
Wasaca	Boyd Fuller	15	3	3

REGULAR FARM MANAGEMENT EDUCATION PROGRAM

Albert Lea	Larry Irvine	100	30	45
Alden	John Nelson	25	1	6
Austin	Ronald Hayes	100	27	40
Blooming Prairie	Gene Francis	100	67	98
Faribault	Ralph Palan, Clarence Anderson	100	118	171
Freeborn	Duane Hutton, Kenneth Stassen	100	1	1
Hayfield	Curtis Berg	100	24	60
Kenyon	Jerry Bartel	100	25	47
LeRoy	Gary Luebke	100	33	54
New Richland	Russell Schmetsing	100	21	33
Northfield	Harold Paulson	60	24	28
Owanna	John Zweibel	100	32	58
Southland	Dwain Vangness	100	60	80
Spring Valley	Wayne Pike	75	2	16
James Erredge	James Erredge	100	47	60
Frank Quam	Frank Quam	100	40	52
Dennis Olson	Dennis Olson	---	1	2
Stewartville	Norman Bohmbach	85	42	49
U OF M, Wasaca	Boyd Fuller	--	35	35
			738	1055

TABLE 1 FARM INVENTORIES - 1975

69 HIGH PROFIT FARMS		69 LOW PROFIT FARMS	
1-2 SIZE OF FARM - TOTAL A & TILL. A	492.3	445.9	352.5
3 WORK UNITS - CROPS	226.28	157.00	29.60
4-5 LIVESTOCK & OTHER	311.77	246.31	1.8
6 TOTAL SIZE - WORK UNITS	565.25	432.91	1.8
7 NUMBER OF WORKERS	2.0		
7A FARM CAP. INVESTMENT PER WORKER	\$205825		
8 PRODUCTIVE LIVESTOCK	JAN. 1	DEC. 31	JAN. 1
9 DAIRY COWS	4432	4572	9472
10 OTHER DAIRY CATTLE	2566	2542	4996
11 BEEF BREEDING CATTLE	1542	1705	3850
12 BEEF FEEDER CATTLE	7794	9179	3157
13 HOGS	24239	33468	2840
14-16 OTHER PRODUCTIVE LIVESTOCK	199	329	100
17 TOTAL PRODUCTIVE LIVESTOCK	\$40772	\$51795	\$24415
18 CROPS, SEED & FEED	\$71369	\$74885	\$44181
19 POWER, MACHINERY & EQUIPMENT	\$4787	\$5350	\$2968
20 AUTO & TRUCK (FARM SHARE)	30107	37639	26340
21 POWER & MACHINERY	--	155	68
22 LIVESTOCK EQUIPMENT	7050	8017	6198
23 TOTAL POWER, MACHINERY & EQUIPMENT	\$41944	\$51161	\$35574
24 LAND	\$198020	\$210275	\$123685
25 BUILDINGS, FENCES, ETC.	\$45814	\$57134	\$35237
26 TOTAL FARM CAPITAL	\$397919	\$445250	\$263092
1-2 SIZE OF FARM - TOTAL ACRES & TILLABLE ACRES	356.0	158.27	314.6
3 WORK UNITS - CROPS	240.87	158.27	29.05
4-5 LIVESTOCK & OTHER	428.19	1.7	
7A FARM CAPITAL INVESTMENT PER WORKER	\$161583		
8 PRODUCTIVE LIVESTOCK	JAN. 1	DEC. 31	JAN. 1
9 DAIRY COWS	7241	7241	7410
10 OTHER DAIRY CATTLE	3727	3727	3710
11 BEEF BREEDING CATTLE	2056	2056	1944
12 BEEF FEEDER CATTLE	3600	3600	4436
13 HOGS	9383	9383	13194
14-16 OTHER PRODUCTIVE LIVESTOCK	115	115	202
17 TOTAL PRODUCTIVE LIVESTOCK	\$26122	\$26122	\$30896
18 CROP, SEED AND FEED	\$45353	\$45353	\$43549
19 POWER, MACHINERY & EQUIPMENT	\$3199	\$3199	\$3415
20 AUTO & TRUCK (FARM SHARE)	22516	22516	26462
21 POWER & MACHINERY	14	14	70
22 LIVESTOCK EQUIPMENT	5361	5361	6237
23 TOTAL POWER, MACHINERY & EQUIPMENT	\$31090	\$31090	\$36184
24 LAND	\$123972	\$123972	\$132913
25 BUILDINGS, FENCES, ETC.	\$33703	\$33703	\$40483
26 TOTAL FARM CAPITAL	\$260240	\$260240	\$284025

TABLE 2A WHOLE FARM SUMMARY OF CASH RECEIPTS - 1975

ITEMS	AVERAGE OF 346 FARMS	69 HIGH PROFIT FARMS	69 LOW FARMS
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2 DAIRY COWS	\$ 1421	\$ 1065	\$ 1664
3 DAIRY PRODUCTS	15851	11268	18441
4 OTHER DAIRY CATTLE	1159	1229	1217
5 BEEF BREEDING CATTLE	438	238	966
6 BEEF FEEDER CATTLE	6149	11703	6052
7A HOGS COMPLETE	21952	63632	3659
7B HOGS FINISHING	8850	18294	4701
7C HOGS PRODUCING WEANING PIGS	1031	3004	808
8A SHEEP & WOOL, FARM FLOCK	99	98	37
8B SHEEP & WOOL, FEEDER LAMBS	--	--	--
9 CHICKENS (INCLUDING HENS & BROILERS)	28	22	109
10 TURKEYS	--	--	--
11 EGGS	446	1039	1122
12 OTHER PRODUCTIVE LIVESTOCK	205	--	1024
12A TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 57629	\$ 111592	\$ 39800
13 SALE OF CROPS			
13A WHEAT	1039	1758	829
13B OTHER SMALL GRAINS	475	580	498
13C CORN	15533	27476	12727
13D SOYBEANS	9037	13780	8221
13E OTHER ROW CROPS	978	2398	573
13F LEGUMES AND OTHER FORAGE	407	457	265
13G GRASS SEED	--	--	--
13H FRUITS AND NUTS	--	--	--
13I VEGETABLES, ROADSIDE MARKET & SPECIALTY	6	--	30
13J NURSERY, TIMBER AND OTHER	5	--	--
13K SET ASIDE - GOVERNMENT PAYMENTS	28	12	58
19A TOTAL SALES FROM CROPS	\$ 27508	\$ 46461	\$ 23201
20 CAPITAL ASSETS SOLD	629	952	608
21 GAS TAX REFUND	184	217	166
22 INCOME FROM WORK OFF THE FARM	1210	1431	1197
23 PATRONAGE REFUNDS	1710	2937	1654
24 MISCELLANEOUS FARM INCOME	612	1038	598
25 TOTAL FARM SALES	\$ 89482	\$ 164628	\$ 67224
26 INCREASE IN FARM CAPITAL	23790	47335	14243
27 FAMILY LIVING FROM THE FARM	570	523	601
28 TOTAL FARM RECEIPTS (25) + (26) + (27)	\$ 113842	\$ 212486	\$ 82068

TABLE 2B WHOLE FARM SUMMARY OF CASH EXPENSES - 1975

ITEMS	AVERAGE OF 346 FARMS	69 HIGH PROFIT FARMS	69 LOW PROFIT FARMS
1 PURCHASE OF LIVESTOCK			
2 DAIRY COWS			
3 OTHER DAIRY CATTLE	\$ 414	\$ 221	\$ 655
4 BEEF BREEDING CATTLE	263	187	284
5 BEEF FEEDER CATTLE	62	18	161
6A HOGS COMPLETE	2180	5167	2258
6B HOGS FINISHING	1441	2005	371
6C HOGS PRODUCING WEANING PIGS	3638	7199	2064
7A SHEEP, FARM FLOCK	94	207	73
7B SHEEP, FEEDER LAMBS	10	--	9
8 CHICKENS (INCLUDING HENS & BROILERS)	1	--	--
9 TURKEYS	133	261	389
10 OTHER PRODUCTIVE LIVESTOCK	--	--	--
11 MISCELLANEOUS LIVESTOCK EXPENSE	55	--	277
12 FEED BOUGHT	2047	2937	2051
13 FERTILIZER	11950	27472	7391
14 CHEMICALS	8145	13431	7219
15 OTHER CROP EXPENSE	3269	5566	3063
15A IRRIGATION OPERATION COSTS	4040	6121	3801
16 CUSTOM WORK HIRED	--	--	--
17 REPAIR + UPKEEP OF LIVESTOCK EQUIPMENT	2065	2513	2031
18 REPAIR + UPKEEP OF FARM REAL ESTATE	570	897	434
19 GAS, OIL, GREASE BOUGHT (FARM SHARE)	995	1753	803
20 REPAIR + OPER OF MACH, TRACTOR, TRUCK, AUTO (FARM SHARE)	2485	3166	2581
20A REPAIR + UPKEEP - IRRIGATION EQUIPMENT	3144	4184	3523
21 WAGES OF HIRED LABOR	--	--	--
22 PERSONAL PROPERTY + REAL ESTATE TAXES	1950	3620	1721
23 GENERAL FARM EXPENSE	2288	3327	2370
24 TELEPHONE EXPENSE (FARM SHARE)	1102	1678	1114
25 ELECTRICITY EXPENSE (FARM SHARE)	206	255	205
26 TOTAL CASH OPERATING EXPENSE	\$53331	\$93240	\$45618
27 POWER, CROP & GEN. MACH. BOUGHT (FARM SHARE)	10943	18657	9117
27A IRRIGATION EQUIPMENT	77	194	195
28 LIVESTOCK EQUIPMENT BOUGHT	1998	2583	1544
29 NEW REAL ESTATE + IMPROVEMENT	18756	28165	17672
30 TOTAL FARM PURCHASES (26) THRU (29)	\$85105	\$142839	\$74146
31 DECREASE IN FARM CAPITAL			
32 INTEREST ON FARM CAPITAL	16327	25295	16212
33 UNPAID FAMILY LABOR	969	802	1044
34 LABOR CHARGE FOR PARTNERS+OTHER OPERATORS	1205	2239	1913
35 BOARD FURNISHED HIRED LABOR	124	123	242
36 TOTAL FARM EXPENSE (30) THRU (35)	\$103730	\$171298	\$93557
37 LABOR EARNINGS (WHOLE FARM) (2A LINE 28)			
38 NUMBER OF OPERATORS	\$ 10112	\$ 41188	\$(-11489)

TABLE 3 ENTERPRISE STATEMENT - 1975

ITEMS	AVERAGE OF 346 FARMS	69 HIGH PROFIT FARMS	69 LOW PROFIT FARMS
1 RETURNS & NET INCREASES			
2 PRODUCTIVE LIVESTOCK	\$15271	\$ 10961	\$ 17342
3 DAIRY CATTLE			
4 OTHER DAIRY CATTLE	3263	2659	3454
5 BEEF BREEDING CATTLE	669	651	784
6 FEEDER CATTLE	4375	7689	4555
7 COMPLETE HOG ENTERPRISE	23447	68481	3909
8 HOG FINISHING ENTERPRISE	5886	12982	3080
9 PRODUCING WEANING PIGS	1251	3503	904
10 FARM FLOCK OF SHEEP	54	79	37
11 FEEDER LAMBS	-	-	-
12 CHICKENS (INCLUDING HENS & BROILERS)	409	950	1023
13 TURKEYS	1		3
14 OTHER PRODUCTIVE LIVESTOCK	208		1037
15 ALL PRODUCTIVE LIVESTOCK	\$54834	\$107955	\$ 36128
16 VALUE OF FEED FED TO LIVESTOCK	36283	57895	32596
17 RETURN OVER FEED FROM LIVESTOCK	\$18551	\$ 50060	\$ 3532
18 CROPS, SEED AND FEED	34435	55202	29176
20 COOPERATIVE PATRONAGE REFUNDS	1710	2937	1654
21 MISCELLANEOUS FARM INCOME	612	1038	598
22 TOTAL RETURNS & NET INCREASES	\$55308	\$109237	\$ 34960
23 EXPENSES AND NET DECREASES			
24 TRUCK & AUTO (FARM SHARE)	\$ 2532	\$ 3273	\$ 2697
25 TRACTORS & CROP MACHINERY	10021	14494	10771
25A IRRIGATION EQUIPMENT	21	39	66
26 ELECTRICITY	784	1055	770
27 LIVESTOCK EQUIPMENT	1745	2570	1564
28 BUILDINGS, FENCES AND TILING	3784	6069	3624
29 BARE LAND	(-13)	(-14)	-
30 MISCELLANEOUS LIVESTOCK EXPENSE	2047	2937	2051
31 LABOR	3147	4832	3092
32 LABOR CHARGE FOR OTHER OPERATOR(S)	1205	2239	1913
33 PROPERTY TAX	2288	3327	2370
34 GENERAL FARM EXPENSE & TELEPHONE	1308	1933	1319
35 INTEREST ON FARM CAPITAL	16327	25295	16212
36 TOTAL EXPENSES & NET DECREASES	\$45196	\$ 68049	\$ 46449
37 LABOR EARNINGS	\$10112	\$ 41188	\$(-11489)
38 NUMBER OF FARM OPERATORS	1	1	1

TABLE 3 SHOWS THE RECEIPTS AND EXPENSES ADJUSTED FOR CHANGES IN INVENTORY FOR EACH ENTERPRISE AND EACH CATEGORY OF EXPENSE IN ORDER TO SHOW NET INCREASES AND NET DECREASES AND IS ANOTHER METHOD OF DETERMINING LABOR EARNINGS.

TABLE 4 HOUSEHOLD EXPENSE - 1975

ITEMS	AVERAGE OF 248 FARMS	51 HIGH PROFIT FARMS	53 LOW PROFIT FARMS
1 NUMBER OF PERSONS - FAMILY	5	5	5
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.6	3.8	3.6
3 CHURCH AND WELFARE	\$ 560	\$ 1016	\$ 336
4 MEDICAL CARE AND HEALTH INSURANCE	1098	1186	998
5 FOOD AND MEALS BOUGHT	1844	1879	2115
6 OPERATING EXPENSE AND SUPPLIES	591	581	668
7 FURNISHINGS AND EQUIPMENT	537	651	549
8 CLOTHING AND CLOTHING MATERIALS	558	725	615
9 PERSONAL CARE, PERSONAL SPENDING	239	244	262
10 EDUCATION	230	397	205
11 RECREATION	288	312	335
12 GIFTS AND SPECIAL EVENTS	303	339	404
13 PERSONAL SHARE - TRUCK AND AUTO EXPENSE	460	521	462
14 OPERATOR'S SHARE UPKEEP ON DWELLING	247	317	211
15 PERSONAL SHARE TELEPHONE AND ELECTRIC EXPENSE	274	272	255
16 TOTAL CASH LIVING EXPENSES	\$ 7229	\$ 8442	\$ 7415
17 PERSONAL SHARE NEW TRUCK AND AUTO	238	219	277
18 NEW DWELLING BOUGHT	1920	4416	736
19 TAXES AND OTHER DEDUCTIONS	2475	4778	1492
20 LIFE INSURANCE AND OTHER SAVINGS AND INVESTMENTS	1708	3210	1894
21 TOTAL HOUSEHOLD AND PERSONAL (16)-(20)	\$13570	\$ 21065	\$11814
22 TOTAL FAMILY LIVING FROM THE FARM (33)	586	585	554
23 TOTAL CASH & NON-CASH EXPENSES(21)+(22)	\$14156	\$21650	\$12368
24 FAMILY LIVING FROM THE FARM			
25			
26 MILK AND CREAM	\$ 170	\$ 157	\$ 162
27 BEEF	271	188	303
28 PORK	108	220	40
29 LAMB	2	2	4
30 POULTRY	3	-	9
31 EGGS	2	-	-
32 VEG, FRUIT, SPUDS, FUEL - ALSO OTHER PRODUCE	32	20	36
33 TOTAL FAMILY LIVING FROM THE FARM	\$ 588	\$ 587	\$ 554

TABLE 6A OPERATORS SHARE OF CASH RECEIPTS - 1975

ITEMS	AVERAGE OF 346 FARMS	69 HIGH PROFIT FARMS	69 LOW PROFIT FARMS
1 SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS			
2 DAIRY COWS	\$ 1282	\$ 1032	\$ 1433
3 DAIRY PRODUCTS	14977	13229	16154
4 OTHER DAIRY CATTLE	1092	1389	1346
5 BEEF BREEDING CATTLE	414	127	961
6 BEEF FEEDER CATTLE	5780	10467	5765
7A HOGS COMPLETE	20856	60920	3883
7B HOGS FINISHING	8741	20039	4948
7C HOGS PRODUCING WEANING PIGS	1028	3004	765
8A SHEEP AND WOOL, FARM FLOCK	94	98	16
8B SHEEP AND WOOL, FEEDER LAMBS	28	121	108
9 CHICKENS (INCLUDING HENS AND BROILERS)	375	--	116
10 TURKEYS	205	--	1008
12 OTHER PRODUCTIVE LIVESTOCK	54872	\$110426	\$ 36503
12A TOTAL SALES OF PRODUCTIVE LIVESTOCK			
13 SALE OF CROPS			
13A WHEAT	931	1553	804
13B OTHER SMALL GRAINS	400	415	395
13C CORN	12922	17371	13828
13D SOYBEANS	8041	11406	8607
13E OTHER ROW CROPS	801	1728	413
13F LEGUMES AND OTHER FORAGE	297	448	163
13G GRASS SEED	--	--	--
13H FRUITS AND NUTS	--	--	--
13I VEG, ROADSIDE MARKET AND SPECIALTY	6	--	30
13J NURSERY, TIMBER AND OTHER	--	--	--
13K SET ASIDE - GOVERNMENT PAYMENTS	23	6	58
19A TOTAL SALES FROM CROPS	\$ 23421	\$ 32927	\$ 24298
20 CAPITAL ASSETS SOLD	620	1233	592
21 GAS TAX REFUND	179	214	167
22 INCOME FROM WORK OFF THE FARM	1117	1190	950
23 PATRONAGE REFUNDS	1641	2830	1507
24 MISCELLANEOUS FARM INCOME	587	962	550
25 TOTAL FARM SALES	\$ 82437	\$149782	\$ 64567
26 INCREASE IN FARM CAPITAL	\$ 23848	\$ 47050	\$ 6154
27 FAMILY LIVING FROM THE FARM	541	575	535
28 TOTAL FARM RECEIPTS (25) + (26) + (27)	\$106826	\$197407	\$ 71256
29 ADJUSTED TOTAL FARM SALES (25) - (20)	\$ 81817	\$148549	\$ 63975
30 TOTAL CASH FARM OPERATING EXPENSE	59037	97252	53550
31 NET CASH OPERATING INCOME (29) - (30)	\$ 22780	\$ 51297	\$ 10425

TABLE 6B OPERATORS SHARE OF CASH EXPENSES - 1975

ITEMS	AVERAGE OF 346 FARMS	69 HIGH PROFIT FARMS	69 LOW PROFIT FARMS
-------	----------------------------	----------------------------	---------------------------

1 PURCHASE OF LIVESTOCK	\$ 401	\$ 187	\$ 496
2 DAIRY COWS			
3 OTHER DAIRY CATTLE	253	189	239
4 BEEF BREEDING CATTLE	60	-	157
5 BEEF FEEDER CATTLE	2041	4041	2209
6A HOGS COMPLETE	1368	2210	408
6B HOGS FINISHING	3597	8120	2194
6C HOGS PRODUCING WEANING PIGS	94	207	69
7A SHEEP, FARM FLOCK	8	-	3
7B SHEEP, FEEDER LAMBS	1	-	-
8 CHICKENS	108	-	11
9 TURKEYS	-	-	-
10 OTHER PRODUCTIVE LIVESTOCK	55	-	277
11 MISCELLANEOUS LIVESTOCK EXPENSE	1968	2899	1906
12 FEED BOUGHT	11420	26359	6577
13 FERTILIZER	7503	11317	7420
14 CHEMICALS	2985	4433	2978
15 OTHER CROP EXPENSE	3746	5259	3809
15A IRRIGATION OPERATION COSTS	-	-	-
16 CUSTOM WORK HIRED	1979	2578	1871
17 REPAIR + UPKEEP OF LIVESTOCK EQUIPMENT	554	907	411
18 REPAIR + UPKEEP OF FARM REAL ESTATE	956	1752	937
19 GAS, OIL, GREASE BOUGHT (FARM SHARE)	2388	2946	2536
20 REP. + OPER OF MACH, TRAC, TRUCK, AUTO (FARM SHARE)	3019	3648	3313
20A REPAIR + UPKEEP OF IRRIGATION EQUIPMENT	-	-	-
21 WAGES OF HIRED LABOR	1915	3591	1830
22 PERSONAL PROPERTY + REAL ESTATE TAXES	1374	1849	1548
23 CASH RENT	3791	6363	3963
24 GENERAL FARM EXPENSE	1064	1495	1067
25 TELEPHONE EXPENSE (FARM SHARE)	198	239	193
26 ELECTRICITY EXPENSE (FARM SHARE)	749	1033	746
27 INTEREST EXPENSE	5443	5630	6382
28 TOTAL CASH OPERATING EXPENSE	\$59038	\$ 97252	\$ 53550
29 POWER, CROP AND MACH BOUGHT (FARM SHARE)	10580	17270	8386
29A IRRIGATION EQUIPMENT BOUGHT	77	194	195
30 LIVESTOCK EQUIPMENT BOUGHT	1983	2844	1241
31 NEW REAL ESTATE + IMPROVEMENTS	18486	28280	11863
32 TOTAL FARM PURCHASES (28) THRU (31)	\$90164	\$145840	\$ 75235
33 DECREASE IN FARM CAPITAL			
34 INTEREST ON FARM CAPITAL	6374	11276	6160
35 UNPAID FAMILY LABOR	969	761	1196
37 BOARD FURNISHED HIRED LABOR	122	103	238
38 TOTAL FARM EXPENSE (32) THRU (37)	\$97629	\$157980	\$ 82829
39 LABOR EARNINGS (OPER SHARE) (6A/28) - (38)	\$ 9197	\$ 39427	\$(-11573)
40 RETURN TO CAPITAL AND FAMILY LABOR	\$16540	\$ 51464	\$(-4217)

LINE 40 REPRESENTS AVAILABLE INCOME FOR THE FARM FAMILY.

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. The number of "work units" per farm or per worker may be interpreted differently for different farm situations as work efficiency, degree of mechanization, careful planning or hours worked. Occasionally high "work units" per worker indicates an excessive work load. The number of "work units" for each class of livestock and each acre of crops are presented in Table 7. The "work unit" rating was revised in 1968.

TABLE 7 NUMBER OF WORK UNITS FOR SOME CLASSES OF LIVESTOCK AND COMMON CROPS

ITEM	NUMBER OF WORK UNITS	ITEM	NUMBER OF WORK UNITS
Dairy & Dual Purpose Cows	7.0 Per Head	Turkey Poults	.12 Per 100#
Other Dairy & Dual Purp Cattle	1.2 Per Head	Canning Peas	.3 Per Acre
Beef Breeding Herd	1.5 Per Cow &	Soybeans for Grain	.45 Per Acre
Feeder Cattle	.12 Per 100#	Small Grain	.3 Per Acre
Sheep-Farm Flock	.6 Per Ewe &	Sweet Corn	.4 Per Acre
Lambs-Feeders	.3 Per 100#	Corn-Husked	.55 Per Acre
Hogs-Complete	.12 Per 100#	\$20 Custom Work	1.0
Hogs-Finishing	.06 Per 100#	Alfalfa Hay	.6 Per Acre
Hogs-Weaning	1.4 Per Litter	Other Hay Crops	.4 Per Acre
Chickens-Laying	5.0 Per 100 Hens	Corn-Silage	.8 Per Acre
Chickens-Replacement	5.0 Per 100 Hens	Sugar Beets	2.0 Per Acre
		Diverted Acres	.2 Per Acre

COSTS & RETURNS FROM YOUR LIVESTOCK EXPENSE

Feed is the largest single item of cost for all classes of livestock. The proportion of the total cost represented by feed varies between classes of livestock. Feed makes up approximately 45% of the total costs of maintaining a dairy cow herd and as much as 65% to 75% for hogs and feeder cattle. It is necessary to secure a relatively higher return over feed from dairy cattle and poultry than from the other livestock enterprises to cover costs other than feed costs. When feed prices are low the per cent of total cost represented by feed is lower. Recent analysis information includes some other livestock production costs. The revised Minnesota Farm Account Book makes such detail possible. The value of this information is entirely dependent upon the completeness and accuracy of the appropriate records. Principal cost not included in the analysis is labor.

AVERAGE PRICES USED FOR SOME COMMON FEEDS - 1975

Corn	\$2.65 Bu.	Good Alfalfa Hay	\$60.00
Oats	1.45 Bu.	Clover Hay	50.00
Barley	3.00 Bu.	Corn Silage	20.00
Wheat	4.00 Bu.	Oat Silage	20.00
Cows & Bulls	\$10.00	Pigs	.20
Cows-Bulls (Green Chop)	15.00	Ewes	.80
Young Cattle	5.00	Lambs	.40
Hogs	.40		

PASTURE PER HEAD PER MONTH

RANGE OF LABOR EARNINGS

THIS CHART SHOWS THE RANGE OF LABOR EARNINGS STARTING WITH THE HIGHEST AND ENDING WITH THE LOWEST IN THE 0 TO 9 PERCENTILE. EACH PERCENTILE GROUP REPRESENTS 46 OR 47 FARMS. THE AVERAGE LABOR EARNINGS LISTED FOR EACH GROUP REPRESENTS ONLY THE AVERAGE OF THAT GROUP. THE RANGE OF EARNINGS GIVES THE LOWEST AND THE HIGHEST INDIVIDUAL OPERATOR LABOR EARNINGS IN THAT GROUP.

PERCENTILE	NO. OF CASES	AVERAGE	RANGE	YOUR FARM
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90 - 100	47	\$ 56,647	\$32,475 & UP	
80 - 89	47	25,089	20,642 - 31,756	
70 - 79	46	16,181	12,295 - 20,623	
60 - 69	46	10,186	8,054 - 11,912	
50 - 59	46	6,460	4,692 - 7,903	

40 - 49	46	\$ 3,464	\$ 2,179 - 4,637	
30 - 39	46	622	-990 - 2,157	
20 - 29	46	-2,625	-1,079 - -4,298	
10 - 19	47	-6,302	-4,323 - -9,499	
0 - 9	47	-18,121	-9,531 + DOWN	

MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

Table 8 compares efficiencies in farm management between average, high return and low return farms. This is graphically illustrated by a thermometer chart on page 14.

Labor earnings is the basis for comparing the relationship between selected farm management factors and farm profit. Labor earnings represents that share of the total farm income that is credited to the operator's labor and management. Tables 2B and 3 show two methods of determining labor earnings for the whole farm. The operator's share of labor earnings is shown in Table 6B and may be quite different from that shown in Tables 2B and 3. The range of earnings is illustrated by a "Range of Earnings" chart on page 11.

FACTORS

1. CROP YIELD INDEX Crop yields are expressed in terms of averages with an index of 100 representing the combined average of all crops. An index of more than 100 is above average while an index of less than 100 is below average.
2. PER CENT OF TILLABLE LAND IN HIGH RETURN CROPS This rating is based on a full score for the highest rated (A) crops to no score for the lowest rated (D) crops. The ratings are given on Table 9.
3. GROSS RETURN PER ACRE Reflects both crop selection and crop yield.
4. RETURN PER \$100 FEED TO PRODUCTIVE LIVESTOCK Is a measure of the general level of efficiency for all livestock. It is expressed as a percentage with 100 representing average efficiency while indexes higher than 100 represent above average efficiency and those less than 100 below average efficiency.
5. LIVESTOCK UNITS PER 100 ACRES Is important for farms with limited crop land. Examples of livestock units are one dairy cow, two growing dairy animals, seven sheep, 2.5 sows, and fifty laying hens.
6. SIZE OF BUSINESS IN WORK UNITS The work unit measures size on the basis of work load. A work unit represents what the average worker is expected to accomplish in a ten hour day. Values are assigned to various classes of crops and livestock as shown in Table 7.
7. WORK UNITS PER WORKER Is a measure of labor efficiency. It is determined by dividing the work units by the number of workers.
8. POWER, MACHINERY, EQUIPMENT AND BUILDING EXPENSE PER WORK UNIT Is a measure of expense control. It can be determined by dividing the mechanization and building costs in Table 3 by the number of work units.
9. FARM CAPITAL INVESTMENT PER WORKER Is another way of measuring size of business.

While the total number of factors in which any farm operation may excel is always interesting and generally important, profit is influenced more by combinations of factors. One ideal combination is a heavily stocked farm with a high feeding efficiency and high yielding crops. The opposite situation, a high concentration of inefficiently managed livestock can be quite disastrous.

TABLE 8 MEASURES OF FARM ORGANIZATION - 1975

ITEMS	AVERAGE OF 346 FARMS	69 HIGH PROFIT FARMS	69 LOW PROFIT FARMS
1 LABOR EARNINGS	\$ 10112	\$ 41188	\$ (-11489)
2 CROP YIELDS - INDEX	100	109	99
3 PER CENT TILLABLE LAND IN H.R. CROPS	66.9	74.2	65.4
4 GROSS RET. PER TILL. ACRE (EXCLUDING PAST.)	\$ 175.54	\$ 193.94	\$ 169.97
5 RETURN FOR \$100 TO PRODUCTIVE LIVSTK-INDEX	100	109	88
6 LIVESTOCK UNITS PER 100 ACRES*	34.1	51.6	28.4
7 SIZE OF BUSINESS - WORK UNITS	428.1	565.2	432.9
8 WORK UNITS PER WORKER	254.3	295.1	246.8
9 POWER MACH. EQUIP. BLDG. EXP. PER WORK U.	\$ 46.90	\$ 49.00	\$ 52.55
10 FARM CAPITAL INVESTMENT PER WORKER	\$161583	\$205825	\$ 164412
11 INDEX OF RETURN FOR \$100 FEED	100	107	74
12 COMPLETE HOG ENTERPRISE	100	109	95
13 HOG FINISHING ENTERPRISE	100	113	95
14 PRODUCING WEANING PIGS	100	115	88
15 DAIRY CATTLE	100	104	85
16 OTHER DAIRY	100	110	88
17 ALL DAIRY AND DUAL PURPOSE CATTLE	100	127	71
18 BEEF BREEDING CATTLE	100	103	86
19 BEEF FEEDER CATTLE	100	110	171
20 SHEEP FARM FLOCK	100	107	95
21 FEEDER LAMBS	100	107	95
22 CHICKENS - LAYING FLOCK	100	107	95
23 CHICKENS - BROILERS	100	107	95
24 TURKEYS - LAYING FLOCK	100	107	95
25 TURKEYS - POULTS	100	107	95
26 OTHER PRODUCTIVE LIVESTOCK	100	107	95
27 NUMBER OF ANIMAL UNITS	90.8	157.5	77.2
28 WORK UNITS	158.2	226.2	157.0
29 CROPS	242.0	317.4	246.3
30 PRODUCTIVE LIVESTOCK	29.0	27.2	29.6
31 OTHER PRODUCTIVE WORK UNITS	29.0	27.2	29.6
32 EXPENSES PER WORK UNIT	\$ 25.42	\$ 26.08	\$ 29.42
33 TRACTOR AND CROP MACHINERY EXPENSE	\$ 6.62	\$ 6.06	\$ 7.53
34 FARM SHARE OF AUTO & TRUCK EXPENSE	\$ 1.89	\$ 1.91	\$ 1.84
35 FARM SHARE OF ELECTRICITY EXPENSE	\$ 3.84	\$ 4.55	\$ 3.41
36 LIVESTOCK EQUIPMENT EXPENSE	\$ 9.12	\$ 10.39	\$ 10.34
37 BUILDINGS, FENCING & TILING EXPENSE	\$ 32.94	\$ 35.51	\$ 36.94
38 TRAC & CROP MACH EXP PER CROP ACRE**	\$ 1469.13	\$ 1989.29	\$ 1530.96
39 FARM POWER & MACH COST ALLOCATED TO LIVSTK	\$ 1478.17	\$ 2444.38	\$ 1529.19
40 BUILDING, FENCING & TILING COST	\$ 1478.17	\$ 2444.38	\$ 1529.19
41 * ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE	\$ 1478.17	\$ 2444.38	\$ 1529.19
42 ** ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN WILD HAY	\$ 1478.17	\$ 2444.38	\$ 1529.19

THERMOMETER CHART

USING YOUR FIGURES FROM TABLE 8 LOCATE YOUR STANDING WITH RESPECT TO THE VARIOUS MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY. THE AVERAGES FOR THE FARMS INCLUDED IN THIS SUMMARY ARE LOCATED BETWEEN THE DOTTED LINES ACROSS THE CENTER OF THE PAGE.

* HIGH 20% 0 LOW 20%

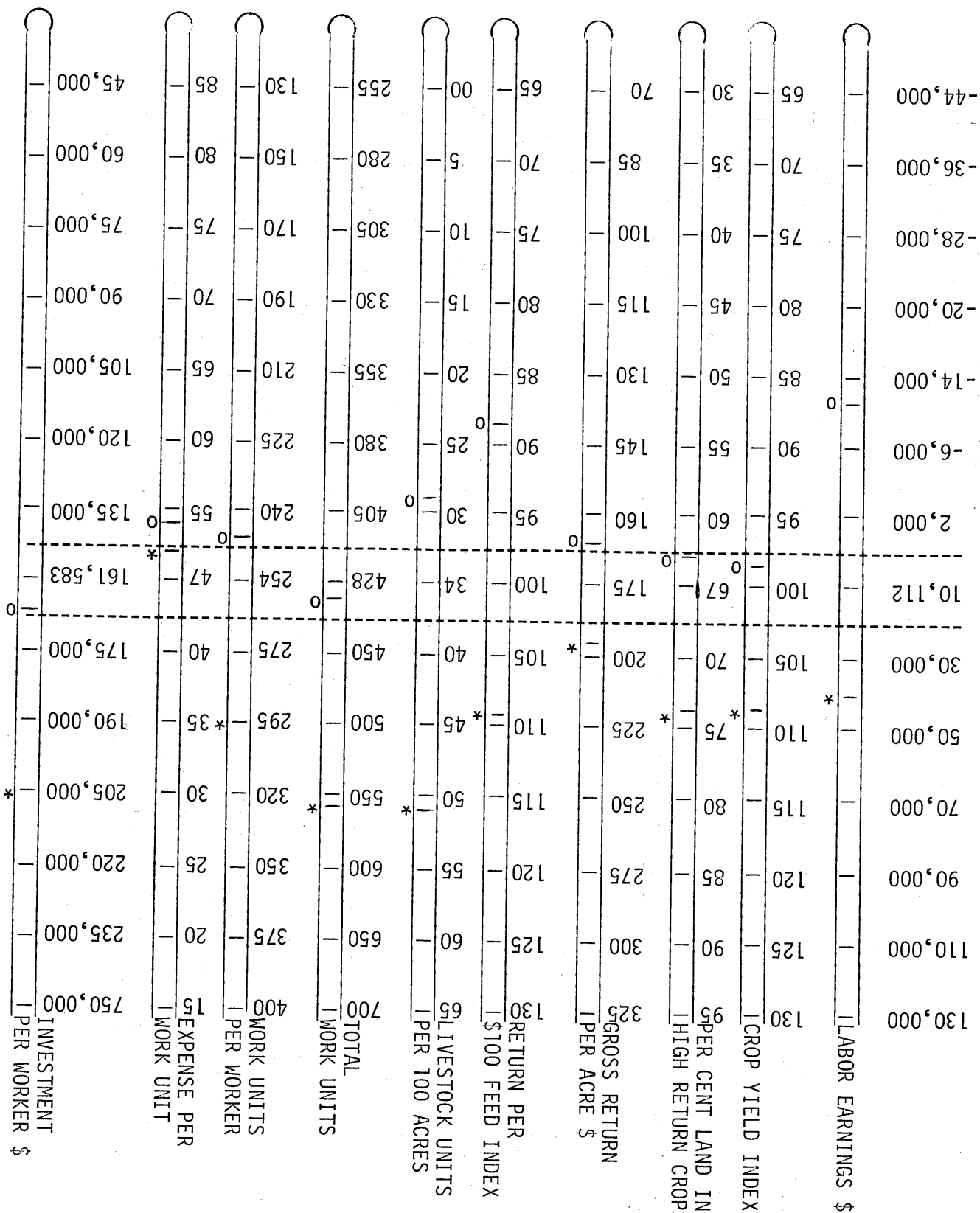


TABLE 9 CROP ACRES, YIELD AND COSTS - 1975

TABLE 9 CROP ACRES, YIELD AND COSTS - 1973											
CODE		AVE. OF ALL FARMS			HIGH PROFIT FARMS			LOW PROFIT FARMS			
		CROP RANK	NO. OF ACRES	YIELD PER A	LISTED COST PER ACRE	YIELD PER A	LISTED COST PER ACRE	ACRES	YIELD	LISTED COST PER A	
0070	OATS, BU	D	22.4	53.6	81.53	21.2	67.3	85.97	23.5	41.4	77.53
0172	SPRING WHEAT, BU	C	25.3	29.2	115.02	28.7	35.3	124.45	21.6	21.2	104.88
0211	CANNING CORN, \$	B	45.2	178.17	158.74	55.4	214.93	169.63	36.3	123.91	139.98
0222	CORN GRAIN, BU	A	151.4	82.2	169.48	173.0	94.4	181.78	129.7	66.0	154.54
0291	SOYBEANS, BU	B	96.1	27.3	106.91	111.1	32.6	114.88	81.1	20.1	97.40
0340	CANNING PEAS, \$	B	40.6	152.71	83.74	38.3	191.80	85.63	43.0	117.53	82.02
0401	ALFALFA HAY, TON	B	40.7	3.5	116.93	41.8	4.2	118.51	39.6	2.8	115.26
0491	OTHER LEGUME HAY, TON	C	29.4	3.9	100.45	34.8	4.7	113.76	29.0	3.0	83.57
0610	OTHER GRASS HAY, TON	D	23.4	2.8	82.59	20.8	3.7	89.41	25.2	2.1	76.79
0720	CORN SILAGE, TONS	B	29.6	12.8	155.65	29.1	16.1	167.03	30.4	9.5	144.31
0750	OAT SILAGE, TONS	D	13.3	5.6	85.77	12.2	8.3	96.06	15.0	3.4	76.26
0830	ALFALFA & MIXTURE PASTURE, \$	B	20.7	48.50	49.91	15.0	95.87	51.32	27.1	22.07	49.85
0810	OTHER TILLABLE PASTURE, \$	D	31.3	48.66	40.93	38.0	67.24	48.39	24.5	20.04	31.90
0860	NON-TILLABLE PASTURE, \$	D	34.5	35.04	39.67	30.7	51.86	42.44	38.4	21.48	37.06
TOTAL ACRES IN FARM OR RANCH-ACRES			356.0			492.3			352.5		

SUPPLEMENTARY MANAGEMENT INFORMATION

9993	PER CENT LAND TILLABLE	88.4	90.6	88.8
9994	PERCENT LAND ON HIGH RETURN CROPS	69.0	74.6	66.6
9995	*FERTILIZER COST PER ACRE \$	28.85	33.54	28.33
9996	*CROP CHEMICALS PER ACRE \$	10.43	12.15	10.66
9997	*SEED AND OTHER COSTS PER ACRE \$	13.32	14.06	12.99
9998	*GAS AND OIL & GREASE BOUGHT PER A \$	5.75	5.14	6.40

*TILLABLE LAND MINUS TILLABLE PASTURE, FALLOW AND IDLE LAND

TABLE 10 CROP DATA FOR OATS, FEED - 222 FARMS - 1975

ITEMS	TOTAL	PER ACRE	111 HIGH	111 LOW
1 ACRES				
2 YIELD	1200	22.4	21.2	23.5
3 VALUE PER PRODUCTION UNIT \$		53.6	67.3	41.4
4 CROP PRODUCT RETURN	1740	77.68	98.25	60.04
5 OTHER CROP INCOME	312	13.93	14.67	13.28
6 TOTAL CROP RETURN \$	2052	91.61	112.92	73.32
7 SUPPLEMENTAL COSTS				
8 FERTILIZER		3.39	4.53	2.38
9 CHEMICALS		.27	.38	.17
10 SEED AND OTHER		8.21	7.97	8.51
11 SPECIAL HIRED LABOR		-	-	-
12 CUSTOM WORK HIRED		3.93	4.58	3.36
13 IRRIGATION OPERATION		15.80	17.46	14.42
14 TOTAL SUPPLEMENTAL COSTS \$	354	75.81	95.46	58.90
15 RETURN OVER SUPPLEMENTAL COSTS \$	1698			
16 ALLOCATED COSTS				
17 FARM POWER AND MACHINERY-OWNERSHIP		8.62	9.06	8.26
18 FARM POWER AND MACHINERY-OPERATION		7.86	7.88	7.87
19 IRRIGATION EQUIPMENT-OWNERSHIP		46.88	49.16	44.60
20 LAND COSTS				
21 MISCELLANEOUS COSTS		2.37	2.41	2.38
22 *INTEREST ON MACH + EQUIP INVESTMENT	1452			
23 TOTAL ALLOCATED COSTS \$		10.08	26.95	(-4.21)
24 RETURN OVER ALL LISTED COSTS \$	246			
25 SUPPLEMENTARY MANAGEMENT OPERATION				
26 WORK UNITS ASSIGNED PER ACRE		.30	.30	.30
27 POWER COSTS ALLOCATION FACTOR		1.30	1.35	1.25
28 TOTAL COST PER UNIT OF PRODUCTION \$		1.51	1.27	1.86
29 RETURN OVER LISTED COSTS PER UNIT \$		.21	.40	(-.09)
30 TOTAL LISTED COSTS PER ACRE \$		81.53	85.97	77.53
30A BREAK-EVEN YIELD		56.23	58.88	53.47
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND				

TABLE 10 CROP DATA FOR WHEAT, SPRING - 99 FARMS - 1975

ITEMS	TOTAL	AVERAGE	49 HIGH	49 LOW
PER ACRE				
1 ACRES	740	25.3	28.7	21.6
2 YIELD		29.2	35.3	21.2
3 VALUE PER PRODUCTION UNIT \$		4.19	4.20	4.18
4 CROP PRODUCT RETURN	3101	122.57	148.40	88.43
5 OTHER CROP INCOME	227	8.97	8.95	9.31
6 TOTAL CROP RETURN \$	3328	131.54	157.35	97.74
7 SUPPLEMENTAL COSTS		18.54	22.89	12.73
8 FERTILIZER		.51	.70	.28
9 CHEMICALS		17.39	17.84	17.22
10 SEED AND OTHER		.20	.35	--
11 SPECIAL HIRED LABOR		4.66	5.47	3.75
12 CUSTOM WORK HIRED		41.30	47.25	33.98
13 IRRIGATION OPERATION	1045	90.24	110.10	63.76
14 TOTAL SUPPLEMENTAL COSTS \$		41.30	47.25	33.98
15 RETURN OVER SUPPLEMENTAL COSTS \$	2283	90.24	110.10	63.76
16 ALLOCATED COSTS		9.41	9.62	9.44
17 FARM POWER AND MACHINERY-OWNERSHIP		8.10	8.08	7.96
18 FARM POWER AND MACHINERY-OPERATION		53.72	57.06	50.86
19 IRRIGATION EQUIPMENT-OWNERSHIP		2.49	2.44	2.64
20 LAND COSTS		73.72	77.20	70.90
21 MISCELLANEOUS COSTS		16.52	32.90	(-7.14)
22 *INTEREST ON MACH. + EQUIP. INVEST.	1847	73.72	77.20	70.90
23 TOTAL ALLOCATED COSTS \$	436	16.52	32.90	(-7.14)
24 RETURN OVER ALL LISTED COSTS \$		115.02	124.45	104.88
25 SUPPLEMENTARY MANAGEMENT INFORMATION		27.45	29.63	25.09
26 WORK UNITS ASSIGNED PER ACRE		.30	.30	.30
27 POWER COSTS ALLOCATION FACTOR		1.15	1.22	1.09
28 TOTAL COST PER UNIT OF PRODUCTION \$		3.91	3.52	4.92
29 RETURN OVER LISTED COSTS PER UNIT \$		.59	.93	(-.30)
30 TOTAL LISTED COSTS PER ACRE \$		115.02	124.45	104.88
30A BREAK-EVEN YIELD		27.45	29.63	25.09
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND				

TABLE 10 CROP DATA FOR CANNING CORN - 27 FARMS - 1975

ITEMS	TOTAL	AVERAGE	13 HIGH	13 LOW
PER ACRE				
1 ACRES				
2 YIELD \$	8178	45.9	55.4	36.3
3 VALUE PER PRODUCTION UNIT \$		178.17	214.93	123.91
4 CROP PRODUCT RETURN	8178	1.00	1.00	1.00
5 OTHER CROP INCOME	8178	178.17	214.93	123.91
6 TOTAL CROP RETURN \$	8193	178.50	214.93	124.79
7 SUPPLEMENTAL COSTS				
8 FERTILIZER		42.85	48.43	32.15
9 CHEMICALS		13.33	13.72	12.12
10 SEED AND OTHER		6.75	8.00	2.67
11 SPECIAL HIRED LABOR		4.27	5.87	2.26
12 CUSTOM WORK HIRED		67.20	76.02	49.20
13 IRRIGATION OPERATION	3085			
14 TOTAL SUPPLEMENTAL COSTS \$	5108	111.30	138.91	75.59
15 RETURN OVER SUPPLEMENTAL COSTS \$				
16 ALLOCATED COSTS				
17 FARM POWER AND MACHINERY-OWNERSHIP		14.14	16.39	11.16
18 FARM POWER AND MACHINERY-OWNERSHIP		11.35	10.72	12.78
19 IRRIGATION EQUIPMENT-OWNERSHIP		62.41	62.85	63.31
20 LAND COSTS				
21 MISCELLANEOUS COSTS				
22 *INTEREST ON MACH. + EQUIP. INVEST.	4183	3.64	3.65	3.53
23 TOTAL ALLOCATED COSTS \$	925	91.54	93.61	90.78
24 RETURN OVER ALL LISTED COSTS		19.76	45.30	(-15.19)
25 SUPPLEMENTARY MANAGEMENT INFORMATION				
26 WORK UNITS ASSIGNED PER ACRE		.50	.50	.50
27 POWER COSTS ALLOCATION FACTOR		.85	.78	.90
28 TOTAL COST PER UNIT OF PRODUCTION \$		.89	.79	1.13
29 RETURN OVER LISTED COSTS PER UNIT \$		.11	.21	(-.12)
30 TOTAL LISTED COSTS PER ACRE \$		158.74	169.63	139.98
30A BREAK-EVEN YIELD		158.74	169.63	139.98
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND				

TABLE 10 CROP DATA FOR CORN FOR GRAIN - 358 FARMS - 1975

ITEMS	PER ACRE	TOTAL	AVERAGE	179 HIGH	179 LOW
1 ACRES	151.4	12442	173.0	129.7	129.7
2 YIELD	82.2		94.4	66.0	66.0
3 VALUE PER PRODUCTION UNIT \$	2.56		2.55	2.58	2.58
4 CROP PRODUCT RETURN	210.38	31852	240.60	170.28	170.28
5 OTHER CROP INCOME	.78	118	.22	1.53	1.53
6 TOTAL CROP RETURN \$	211.16	31970	240.82	171.81	171.81
7 SUPPLEMENTAL COSTS					
8 FERTILIZER	46.47		50.92	40.56	40.56
9 CHEMICALS	13.92		14.67	12.92	12.92
10 SEED AND OTHER	15.55		16.85	13.84	13.84
11 SPECIAL HIRED LABOR	.16		.25	.03	.03
12 CUSTOM WORK HIRED	4.19		3.84	4.66	4.66
13 IRRIGATION OPERATION	.02		.03	-	-
14 TOTAL SUPPLEMENTAL COSTS \$	80.31	12159	86.56	72.01	72.01
15 RETURN OVER SUPPLEMENTAL COSTS \$	130.85	19811	154.26	99.80	99.80
16 ALLOCATED COSTS					
17 FARM POWER AND MACH-OWNERSHIP	19.15		20.76	17.03	17.03
18 FARM POWER AND MACH-OPERATION	15.64		15.64	15.64	15.64
19 IRRIGATION EQUIPMENT-OWNERSHIP	-		-	-	-
20 LAND COSTS	49.12		53.31	44.93	44.93
21 MISCELLANEOUS COSTS	-		-	-	-
22 *INTEREST ON MACH + EQUIP INVEST.	5.26		5.51	4.93	4.93
23 TOTAL ALLOCATED COSTS \$	89.17	13484	95.22	82.53	82.53
24 RETURN OVER ALL LISTED COSTS \$	41.68	6327	59.04	17.27	17.27
25 SUPPLEMENTARY MANAGEMENT INFORMATION					
26 WORK UNITS ASSIGNED PER ACRE	.55		.55	.55	.55
27 POWER COSTS ALLOCATION FACTOR	1.49		1.54	1.45	1.45
28 TOTAL COST PER UNIT OF PRODUCTION \$	2.06		1.92	2.33	2.33
29 RETURN OVER LISTED COSTS PER UNIT \$	.51		.63	.28	.28
30 TOTAL LISTED COSTS PER ACRE \$	169.48		181.78	154.54	154.54
30A BREAK-EVEN YIELD	66.20		71.29	59.90	59.90
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND					

TABLE 10 CROP DATA FOR SOYBEANS - 262 FARMS - 1975

ITEMS	TOTAL	PER ACRE	AVERAGE	131 HIGH	131 LOW
1 ACRES	96.1	111.1	81.1		
2 YIELD	2625	27.3	32.6	20.1	
3 VALUE PER PRODUCTION UNIT \$		4.96	4.92	4.99	
4 CROP PRODUCT RETURN	13020	135.48	160.35	100.30	
5 OTHER CROP INCOME	72	.75	.77	.73	
6 TOTAL CROP RETURN \$	13092	136.23	161.12	101.03	
7 SUPPLEMENTAL COSTS		3.60	4.54	2.32	
8 FERTILIZER					
9 CHEMICALS		10.33	11.47	8.78	
10 SEED AND OTHER		10.57	11.16	9.77	
11 SPECIAL HIRED LABOR		.05	.08	-	
12 CUSTOM WORK HIRED		2.23	2.51	1.84	
13 IRRIGATION OPERATION		.09	.16	-	
14 TOTAL SUPPLEMENTAL COSTS \$	2583	26.87	29.92	22.71	
15 RETURN OVER SUPPLEMENTAL COSTS \$	10509	109.36	131.20	78.32	
16 ALLOCATED COSTS		14.52	15.29	13.45	
17 FARM POWER AND MACH-OWNERSHIP					
18 FARM POWER AND MACH-OPERATION		12.78	12.87	12.65	
19 IRRIGATION EQUIPMENT-OWNERSHIP					
20 LAND COSTS		48.71	52.53	44.89	
21 MISCELLANEOUS COSTS		4.03	4.27	3.70	
22 *INTEREST ON MACH + EQUIP INVEST.	7623	80.04	84.96	74.69	
24 RETURN OVER ALL LISTED COSTS \$	2886	29.32	46.24	3.63	
25 SUPPLEMENTARY MANAGEMENT INFORMATION					
26 WORK UNITS ASSIGNED PER ACRE		.45	.45	.45	
27 POWER COSTS ALLOCATION FACTOR		1.40	1.51	1.30	
28 TOTAL COST PER UNIT OF PRODUCTION \$		3.89	3.51	4.80	
29 RETURN OVER LISTED COSTS PER UNIT \$		1.10	1.43	.23	
30 TOTAL LISTED COSTS PER ACRE \$		106.91	114.88	97.40	
30A BREAK-EVEN YIELD		21.55	23.35	19.52	
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND					

TABLE 10 - CROP DATA FOR CANNING PEAS - 14 FARMS - 1975

ITEMS	PER ACRE			TOTAL			
	7 LOW	7 HIGH	AVERAGE				
1 ACRES	43.0	38.3	40.6	6200	152.71	191.80	117.53
2 YIELD \$	117.53	191.80	152.71	6200	1.00	1.00	1.00
3 VALUE PER PRODUCTION UNIT \$	1.00	1.00	1.00	6200	152.71	191.80	117.53
4 CROP PRODUCT RETURN	117.53	191.80	152.71	6200	14.06	5.72	21.49
5 OTHER CROP INCOME	21.49	5.72	14.06	571	166.77	197.52	139.02
6 TOTAL CROP RETURN \$	139.02	197.52	166.77	6771	13.28	13.89	12.67
7 SUPPLEMENTAL COSTS	12.67	13.89	13.28		2.14	1.75	2.49
8 FERTILIZER	2.49	1.75	2.14		3.55	4.02	3.14
9 CHEMICALS	3.14	4.02	3.55		.07	.03	.12
10 SEED AND OTHER	.12	.03	.07		19.04	19.69	18.42
11 SPECIAL HIRED LABOR	18.42	19.69	19.04	773	147.73	177.83	120.60
12 CUSTOM WORK HIRED					7.39	8.20	6.65
13 IRRIGATION OPERATION					8.30	8.83	7.81
14 TOTAL SUPPLEMENTAL COSTS \$					46.79	46.43	47.14
15 RETURN OVER SUPPLEMENTAL COSTS \$				5998	2.22	2.48	2.00
16 ALLOCATED COSTS					64.70	65.94	63.60
17 FARM POWER AND MACH-OWNERSHIP \$					83.74	85.63	82.02
18 FARM POWER AND MACH-OPERATION \$					111.89	111.89	57.00
19 IRRIGATION EQUIP-OWNERSHIP					1.02	.88	1.15
20 LAND COSTS					.40	.40	.40
21 MISCELLANEOUS COSTS					.54	.44	.70
22 *INTEREST ON MACH + EQUIP INVEST.					.55	.59	.49
23 TOTAL ALLOCATED COSTS \$				2595	83.74	85.63	82.02
24 RETURN OVER ALL LISTED COSTS \$				3403	83.74	85.63	82.02
25 SUPPLEMENTARY MANAGEMENT INFORMATION							
26 WORK UNITS ASSIGNED PER ACRE					1.02	.88	1.15
27 POWER COSTS ALLOCATION FACTOR					.40	.40	.40
28 TOTAL COST PER UNIT OF PRODUCTION \$					.54	.44	.70
29 RETURN OVER LISTED COSTS PER UNIT \$					.55	.59	.49
30 TOTAL LISTED COSTS PER ACRE \$					83.74	85.63	82.02
30A BREAK-EVEN YIELD					83.74	85.63	82.02
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND							

TABLE 10 CROP DATA FOR ALFALFA HAY - 220 FARMS - 1975

ITEMS	TOTAL	AVERAGE	110 HIGH	110 LOW
PER ACRE				
1 ACRES	40.7	41.8	39.6	
2 YIELD	142	3.5	4.2	2.8
3 VALUE PER PRODUCTION UNIT \$	59.20	59.64	58.76	
4 CROP PRODUCT RETURN	8406	206.54	249.69	163.23
5 OTHER CROP INCOME	12	.29	.61	
6 TOTAL CROP RETURN \$	8418	206.83	249.69	163.84
7 SUPPLEMENTAL COSTS				
8 FERTILIZER	9.31	9.26	9.34	
9 CHEMICALS	.15	--	.30	
10 SEED AND OTHER	12.78	12.92	12.63	
11 SPECIAL HIRED LABOR	--	--	--	
12 CUSTOM WORK HIRED	2.56	2.27	2.83	
13 IRRIGATION OPERATION	24.80	24.45	25.10	
14 TOTAL SUPPLEMENTAL COSTS \$	1009	24.80	25.10	
15 RETURN OVER SUPPLEMENTAL COSTS \$	7409	182.03	138.74	
16 ALLOCATED COSTS				
17 FARM POWER AND MACHINERY-OWNERSHIP	19.43	20.22	18.61	
18 FARM POWER AND MACHINERY-OWNERSHIP	17.74	17.68	17.80	
19 IRRIGATION EQUIPMENT-OWNERSHIP	49.73	50.63	48.83	
20 LAND COSTS	--	--	--	
21 MISCELLANEOUS COSTS	5.23	5.53	4.92	
22 *INTEREST ON MACH. + EQUIP. INVEST.	3720	92.13	90.16	
23 TOTAL ALLOCATED COSTS \$	3689	89.90	48.58	
24 RETURN OVER ALL LISTED COSTS \$				
25 SUPPLEMENTARY MANAGEMENT INFORMATION				
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60	
27 POWER COSTS ALLOCATION FACTOR	1.48	1.43	1.53	
28 TOTAL COST PER UNIT OF PRODUCTION \$	33.30	28.15	41.20	
29 RETURN OVER LISTED COSTS PER UNIT \$	25.98	31.49	17.78	
30 TOTAL LISTED COSTS PER ACRE \$	116.93	118.51	115.26	
30A BREAK-EVEN YIELD	1.98	1.99	1.96	
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND				

TABLE 10 CROP DATA FOR OTHER LEGUME HAY - 35 FARMS - 1975

ITEMS	TOTAL	PER ACRE
1 ACRES	23.4	
2 YIELD	66	2.8
3 VALUE PER PRODUCTION UNIT \$		49.03
4 CROP PRODUCT RETURN	3236	138.29
5 OTHER CROP INCOME	46	1.97
6 TOTAL CROP RETURN \$	3282	140.26
7 SUPPLEMENTAL COSTS		
8 FERTILIZER		2.86
9 CHEMICALS		.04
10 SEED AND OTHER		11.24
11 SPECIAL HIRED LABOR		
12 CUSTOM WORK HIRED		2.95
13 IRRIGATION OPERATION		
14 TOTAL SUPPLEMENTAL COSTS \$	400	17.09
15 RETURN OVER SUPPLEMENTAL COSTS \$	2882	123.17
16 ALLOCATED COSTS		
17 FARM POWER AND MACHINERY-OWNERSHIP		10.30
18 FARM POWER AND MACHINERY-OPERATION		10.94
19 IRRIGATION EQUIPMENT-OWNERSHIP		
20 LAND COSTS		41.40
21 MISCELLANEOUS COSTS		
22 *INTEREST ON MACH + EQUIP INVESTMENT		2.86
23 TOTAL ALLOCATED COSTS \$	1523	65.50
24 RETURN OVER ALL LISTED COSTS \$	1359	57.67
25 SUPPLEMENTARY MANAGEMENT INFORMATION		
26 WORK UNITS ASSIGNED PER ACRE		.40
27 POWER COSTS ALLOCATION FACTOR		.94
28 TOTAL COST PER UNIT OF PRODUCTION \$		29.14
29 RETURN OVER LISTED COSTS PER UNIT \$		20.59
30 TOTAL LISTED COSTS PER ACRE \$		82.59
30A BREAK-EVEN YIELD		1.68
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND		

TABLE 10 CROP DATA FOR OAT SILAGE - 31 FARMS - 1975

ITEMS	TOTAL	PER ACRE AVE.
1 ACRES	13.3	
2 YIELD	74	5.6
3 VALUE PER PRODUCTION UNIT \$		19.74
4 CROP PRODUCT RETURN	1461	109.85
5 OTHER CROP INCOME		
6 TOTAL CROP RETURN \$	1461	109.85
7 SUPPLEMENTAL COSTS		
8 FERTILIZER		2.38
9 CHEMICALS		-
10 SEED AND OTHER		8.38
11 SPECIAL HIRED LABOR		-
12 CUSTOM WORK HIRED		1.62
13 IRRIGATION OPERATION	161	12.38
14 TOTAL SUPPLEMENTAL COSTS \$	1300	97.47
15 RETURN OVER SUPPLEMENTAL COSTS \$		
16 ALLOCATED COSTS		
17 FARM POWER AND MACHINERY-OWNERSHIP		13.15
18 FARM POWER AND MACHINERY-OPERATION		11.62
19 IRRIGATION EQUIPMENT-OWNERSHIP		.08
20 LAND COSTS		45.00
21 MISCELLANEOUS COSTS		3.54
22 *INTEREST ON MACH + EQUIP INVESTMENT	954	73.39
23 TOTAL ALLOCATED COSTS \$	346	24.08
24 RETURN OVER ALL LISTED COSTS \$		
25 SUPPLEMENTARY MANAGEMENT INFORMATION		
26 WORK UNITS ASSIGNED PER ACRE		.39
27 POWER COSTS ALLOCATION FACTOR		1.26
28 TOTAL COST PER UNIT OF PRODUCTION \$		15.27
29 RETURN OVER LISTED COSTS PER UNIT \$		4.74
30 TOTAL LISTED COSTS PER ACRE		85.77
30A BREAK-EVEN YIELD		4.34
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND		

TABLE 10 CROP DATA FOR CORN + SORGHUM SILAGE - 203 FARMS - 1975

ITEMS	TOTAL	AVERAGE	101 HIGH	101 LOW
PER ACRE				
1 ACRES	29.6	29.1	30.4	
2 YIELD	378	12.8	16.1	9.5
3 VALUE PER PRODUCTION UNIT \$	19.88	19.78	19.98	
4 CROP PRODUCT RETURN	7515	253.89	318.11	190.59
5 OTHER CROP INCOME	4	.14	--	.23
6 TOTAL CROP RETURN \$	7519	254.03	318.11	190.82
7 SUPPLEMENTAL COSTS				
8 FERTILIZER	38.45	43.02	33.95	
9 CHEMICALS	11.59	11.86	11.32	
10 SEED AND OTHER	11.82	13.09	10.56	
11 SPECIAL HIRED LABOR	--	--	--	
12 CUSTOM WORK HIRED	3.72	3.99	3.36	
13 IRRIGATION OPERATION	.14	.24	--	
14 TOTAL SUPPLEMENTAL COSTS \$	1945	72.20	59.19	
15 RETURN OVER SUPPLEMENTAL COSTS \$	5574	188.31	245.91	131.63
16 ALLOCATED COSTS				
17 FARM POWER AND MACHINERY-OWNERSHIP	18.85	19.73	17.99	
18 FARM POWER AND MACHINERY-OPERATION	17.43	18.32	16.58	
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--	
20 LAND COSTS	48.55	51.66	45.48	
21 MISCELLANEOUS COSTS	--	--	--	
22 *INTEREST ON MACH + EQUIP INVESTMENT	5.10	5.12	5.07	
23 TOTAL ALLOCATED COSTS \$	2646	94.83	85.12	
24 RETURN OVER ALL LISTED COSTS \$	2928	98.38	151.08	46.51
25 SUPPLEMENTARY MANAGEMENT INFORMATION				
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60	
27 POWER COSTS ALLOCATION FACTOR	1.48	1.69	1.28	
28 TOTAL COST PER UNIT OF PRODUCTION \$	12.15	10.34	15.08	
29 RETURN OVER LISTED COSTS PER UNIT \$	7.75	9.44	4.93	
30 TOTAL LISTED COSTS PER ACRE \$	155.65	167.03	144.31	
30A BREAK-EVEN YIELD	7.83	8.44	7.22	
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND				

TABLE 10 CROP DATA FOR LEGUME PASTURES - 43 FARMS - 1975

ITEMS	TOTAL	PER ACRE AVERAGE
1 ACRES	20.7	
2 YIELD \$	1004	48.50
3 VALUE PER PRODUCTION UNIT \$	1004	1.00
4 CROP PRODUCT RETURN	1004	48.50
5 OTHER CROP INCOME	--	--
6 TOTAL CROP RETURN \$	1004	48.50
7 SUPPLEMENTAL COSTS		
8 FERTILIZER		2.55
9 CHEMICALS		.10
10 SEED AND OTHER		1.05
11 SPECIAL HIRED LABOR		--
12 CUSTOM WORK HIRED		--
13 IRRIGATION OPERATION		3.70
14 TOTAL SUPPLEMENTAL COSTS \$	74	44.80
15 RETURN OVER SUPPLEMENTAL COSTS \$	930	
16 ALLOCATED COSTS		
17 FARM POWER AND MACHINERY-OWNERSHIP		1.35
18 FARM POWER AND MACHINERY-OPERATION		1.55
19 IRRIGATION EQUIPMENT-OWNERSHIP		--
20 LAND COSTS		42.91
21 MISCELLANEOUS COSTS		--
22 *INTEREST ON MACH + EQUIP INVESTMENT		.40
23 TOTAL ALLOCATED COSTS \$	906	46.21
24 RETURN OVER ALL LISTED COSTS \$	24	(-1.41)
25 SUPPLEMENTARY MANAGEMENT INFORMATION		
26 WORK UNITS ASSIGNED PER ACRE		.05
27 POWER COSTS ALLOCATION FACTOR		1.17
28 TOTAL COST PER UNIT OF PRODUCTION \$		1.00
29 RETURN OVER LISTED COSTS PER UNIT \$		.02
30 TOTAL LISTED COSTS PER ACRE \$		49.91
30A BREAK-EVEN YIELD \$		49.91
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND		

TABLE 10 CROP DATA FOR TILLABLE GRASS PASTURE - 12 FARMS - 1975

ITEMS	TOTAL	PER ACRE AVE.
1 ACRES	31.3	
2 YIELD \$	1523	48.66
3 VALUE PER PRODUCTION UNIT \$		.92
4 CROP PRODUCT RETURN	1401	44.76
5 OTHER CROP INCOME	-	-
6 TOTAL CROP RETURN \$	1401	44.76
7 SUPPLEMENTAL COSTS		
8 FERTILIZER		1.84
9 CHEMICALS		.03
10 SEED AND OTHER		1.22
11 SPECIAL HIRED LABOR		
12 CUSTOM WORK HIRED		
13 IRRIGATION OPERATION		
14 TOTAL SUPPLEMENTAL COSTS \$	89	3.09
15 RETURN OVER SUPPLEMENTAL COSTS \$	1312	41.67
16 ALLOCATED COSTS		
17 FARM POWER AND MACHINERY-OWNERSHIP		1.08
18 FARM POWER AND MACHINERY-OPERATION		.69
19 IRRIGATION EQUIPMENT-OWNERSHIP		
20 LAND COSTS		
21 MISCELLANEOUS COSTS		35.83
22 *INTEREST ON MACH + EQUIP INVESTMENT		.24
23 TOTAL ALLOCATED COSTS \$	1066	37.84
24 RETURN OVER ALL LISTED COSTS \$	246	3.83
25 SUPPLEMENTARY MANAGEMENT INFORMATION		
26 WORK UNITS ASSIGNED PER ACRE		.04
27 POWER COSTS ALLOCATION FACTOR		.74
28 TOTAL COST PER UNIT OF PRODUCTION		.79
29 RETURN OVER LISTED COSTS PER UNIT		.17
30 TOTAL LISTED COSTS PER ACRE \$		40.93
30A BREAK-EVEN YIELD		44.49
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND		

TABLE 10 CROP DATA FOR NON-TILLABLE PRAIRIE PASTURE - 82 FARMS - 1975

ITEMS	TOTAL	PER ACRE AVE.
1 ACRES	34.5	
2 YIELD \$	1209	35.04
3 VALUE PER PRODUCTION UNIT \$		1.46
4 CROP PRODUCT RETURN	1765	51.16
5 OTHER CROP INCOME	-	-
6 TOTAL CROP RETURN \$	1765	51.16
7 SUPPLEMENTAL COSTS		
8 FERTILIZER		2.03
9 CHEMICALS		.09
10 SEED AND OTHER		
11 SPECIAL HIRED LABOR		
12 CUSTOM WORK HIRED		
13 IRRIGATION OPERATION		
14 TOTAL SUPPLEMENTAL \$	73	2.18
15 RETURN OVER SUPPLEMENTAL COSTS \$	1692	48.98
16 ALLOCATED COSTS		
17 FARM POWER AND MACHINERY-OWNERSHIP		.24
18 FARM POWER AND MACHINERY-OPERATION		.24
19 IRRIGATION EQUIPMENT-OWNERSHIP		
20 LAND COSTS		36.95
21 MISCELLANEOUS COSTS		
22 *INTEREST ON MACH + EQUIP INVESTMENT		.06
23 TOTAL ALLOCATED COSTS \$	1224	37.49
24 RETURN OVER ALL LISTED COSTS \$	468	11.49
25 SUPPLEMENTARY MANAGEMENT INFORMATION		
26 WORK UNITS ASSIGNED PER ACRE		.01
27 POWER COSTS ALLOCATION FACTOR		.97
28 TOTAL COST PER UNIT OF PRODUCTION \$		1.10
29 RETURN OVER LISTED COSTS PER UNIT \$		.40
30 TOTAL LISTED COSTS PER ACRE \$		39.67
30A BREAK-EVEN YIELD		27.17
31 *DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND		

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

The importance of livestock is dependent upon a number of factors. On most farms the acreage of crop land is limited. Productive livestock may add to the total farm income and may be needed to provide the volume necessary for family living and to meet goals the farm family hopes to achieve.

Feed is the largest single item of cost in livestock production. Return above feed cost is the basis for classifying the various livestock production units. The high and low groups are high or low in relation to return over feed cost for a particular animal enterprise. They bear no direct relationship to the high and low return farms in Tables 1, 2A, 2B, 3 and 8. Some other cash cost items are listed in each of the tables as "supplemental and allocated costs." No attempt has been made to allocate such expenses as taxes, insurance and hired labor. These costs must come from "Return Over Feed & Supplemental Costs." What would remain after that could be considered as return for the operator's labor and management.

The total return for an enterprise includes gain in inventory, sale of livestock, value of animals transferred to other enterprises. Value of products sold and animals and products used in the home. To determine the net return it is necessary to subtract any loss in inventory, purchase of livestock and animals transferred in from another enterprise. The net return on animals is described as "Net Increase in Value." Animal products are not included in this figure. Both the total net increase figure and the net increase per unit are shown in the livestock reports. Cooperators are urged to be extremely careful in changing inventory values of crops and livestock.

Feed costs are determined from the feed records found in the account book. The purchase price is used for feeds purchased. An average yearly price is charged for farm grown feed. These prices are shown on page 10.

Costs and returns from all livestock enterprises are computed on a yearly basis. Feeding animals are often purchased in one year and sold in another. Inventories on such animals should be the result of accurate appraisal of both weights and values. Prices per cwt. sold and prices per cwt. bought are usually in measuring animal production intensity is "Animal Unit." An "Animal Unit" represents, for example, one dairy cow or bull, two other dairy cattle, one feeder steer, seven sheep, fourteen lambs, two and one-half sows, five pigs and eleven hundred pounds of turkeys produced. It measures livestock units per 100 acres in Table 3.

New to the 1971 analysis report are three allocated costs calculated on the basis of work units. They are power and machinery costs, livestock equipment costs and building and fences costs. Based on these items from Table 3 of your farm printout, they give a general guide of the allocation of these costs by enterprises.

In the 1973 analysis a PCAF (Power Correction Allocation Factor) was added whereby a farm operator could lower or raise the cost allocated to different crops. On each crop printout the PCAF for your farm is given on line 27. 1.00 is average. Figures of less than 1.00 indicate a smaller charge while PCAF numbers greater than 1.00 indicate a proportionately larger charge to that enterprise.

RCAF and ECAF figures which represent building and livestock equipment allocation costs for livestock enterprises are also used but do not appear on the livestock printouts. These figures are whole numbers from 0 to 10 with the number 5 being average. These figures are used to indicate the degree of mechanization of building and livestock equipment in use on the farm.

TABLE 11A - COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE - 1975

ITEMS	FARMS			FARMS			FARMS		
	AVERAGE	29 FARMS HIGH	29 FARMS LOW	OF 145	EST RET ABOVE	EST RET ABOVE	29 FARMS HIGH	29 FARMS LOW	EST RET ABOVE
1 POUNDS OF HOGS PRODUCED	108200	89728	69774						
2 VALUE (NET INCREASE) PER CWT PRODUCED	\$ 51.66	\$ 55.95	\$ 45.17						
3 POUNDS OF FEED FED									
4 CORN	328.7	294.8	424.3						
5 SMALL GRAIN	13.9	10.9	16.7						
6 PROTEIN, SALT & MINERAL	81.5	75.4	79.9						
7 COMPLETE RATION	6.5	1.2	12.9						
8 TOTAL CONCENTRATES	430.6	382.3	533.8						
9 FORAGES	2.0	2.2	1.8						
10 FEED COST									
11 CONCENTRATES & FORAGES	\$ 25.33	\$ 21.16	\$ 30.88						
12 PASTURE	.03	--	.11						
13 TOTAL FEED COSTS	\$ 25.36	\$ 21.16	\$ 30.99						
14 RETURN OVER FEED COST	\$ 26.30	\$ 34.79	\$ 14.18						
15 SUPPLEMENTAL COSTS									
16 MISCELLANEOUS LIVESTOCK EXPENSE	\$.79	\$.85	\$.84						
17 VETERINARY EXPENSE	.53	.59	.41						
18 CUSTOM WORK + SPECIAL HIRED LABOR	.31	.18	.47						
19 TOTAL SUPPLEMENTAL COSTS	\$ 1.63	\$ 1.62	\$ 1.72						
20 RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 24.67	\$ 33.17	\$ 12.46						
20A ALLOCATED COSTS									
20B POWER & MACHINERY COSTS	\$.73	\$.77	\$.75						
20C LIVESTOCK EQUIPMENT COSTS	.77	1.37	.53						
20D BUILDINGS & FENCES	1.17	2.42	.92						
20E TOTAL ALLOCATED COSTS	\$ 2.67	\$ 4.56	\$ 2.20						
20F RETURN OVER ALL LISTED COSTS	\$ 22.00	\$ 28.61	\$ 10.26						
21 SUPPLEMENTARY MANAGEMENT INFORMATION									
22 RETURN FOR \$100 FEED FED	\$ 203.71	\$ 264.44	\$ 145.76						
23 PRICE RECEIVED PER CWT ALL ANIMALS	\$ 48.77	\$ 50.22	\$ 47.05						
23A PRICE REC'D PER CWT SOLD MKT. ONLY	\$ 49.19	\$ 50.22	\$ 47.48						
24 NUMBER OF LITTERS FARROWED	65	66	38						
25 NUMBER OF PIGS BORN PER LITTER	9.2	9.3	8.3						
26 NUMBER OF PIGS WEANED PER LITTER	7.2	7.8	5.9						
27 PER CENT DEATH LOSS	14.5	14.3	14.4						
28 AVERAGE WEIGHT OF HOGS SOLD	224.4	195.0	231.3						
28A AVERAGE WEIGHT OF MKT. HOGS SOLD	219.8	207.3	221.4						
29 PRICE PER CWT. CONCENTRATE FED	\$ 5.87	\$ 5.52	\$ 5.77						
29A PRICE PER CWT. PROT. SALT & MINERAL	\$ 10.70	\$ 10.04	\$ 11.31						
30 POUNDS OF PORK PURCHASED	3814	1835	7613						
31 TOT. LISTED COSTS/CWT. PORK PRODUCED	\$ 29.66	\$ 27.34	\$ 34.91						

ONLY FARMS THAT HAVE A COMPLETE PROGRAM OF FARROWING & MARKETING HOGS ARE INCLUDED IN TABLE 11A. OPERATORS WHO DID NOT HAVE HOGS FOR A COMPLETE YEAR WERE NOT INCLUDED IN THESE AVERAGES. THE COSTS IN THIS TABLE INCLUDE THOSE OF BOTH THE BREEDING HERD AND MARKET ANIMALS.

TABLE 11B - COSTS AND RETURNS FROM HOG FINISHING ENTERPRISE - 1975

ITEMS	15 FARMS LOW	AVERAGE 15 FARMS HIGH	OF 44 EST RET ABOVE	FARMS FEED COST	FEED COST	FEED COST
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1 AVERAGE NUMBER OF PIGS ON HAND	270.6	101700	\$	36.50		
2 POUNDS OF HOGS PRODUCED						
3 VALUE (NET INCREASE)						
4 POUNDS OF FEED FED	358.2	1.5				
5 CORN	76.6	13.8				
6 SMALL GRAIN	18.8	7.2				
7 PROTEIN, SALT & MINERAL	455.1	68.8				
8 COMPLETE RATION		11.8				
9 TOTAL CONCENTRATES		405.5				
10 FORAGES	1.1	.3				
11 FEED COST	26.51	24.13	\$	21.47		
12 CONCENTRATES & FORAGES	26.51	24.13	\$	21.47		
13 PASTURE	--	--				
14 TOTAL FEED COSTS	26.51	24.13	\$	21.47		
15 RETURN OVER FEED COST	9.99	15.85	\$	22.31		
16 SUPPLEMENTAL COSTS						
17 MISCELLANEOUS LIVESTOCK EXPENSE	.94	.58	\$	.15		
18 VETERINARY EXPENSE	.21	.21		.13		
19 CUSTOM WORK	.43	.40		.39		
20 TOTAL SUPPLEMENTAL COSTS	1.58	1.19	\$	.67		
21 RETURN OVER FEED & SUPPLEMENTAL COSTS	8.41	14.66	\$	21.64		
21A ALLOCATED COSTS						
21B POWER & MACHINERY COSTS	.37	.37	\$	.38		
21C LIVESTOCK EQUIPMENT COSTS	.31	.30		.31		
21D BUILDINGS & FENCES	.53	.46		.55		
21E TOTAL ALLOCATED COSTS	1.21	1.13	\$	1.24		
21F RETURN OVER ALL LISTED COSTS	7.20	13.53	\$	20.40		
22 SUPPLEMENTAL INFORMATION						
23 RETURN FOR \$100 FEED FED	137.67	165.71	\$	203.92		
24 PRICE RECEIVED PER CWT.	48.77	49.54	\$	50.18		
25 AVERAGE WEIGHT OF PIGS SOLD	219.6	218.9		217.7		
26 AVERAGE PRICE PAID PER PIG BOUGHT	43.49	41.78	\$	38.43		
27 AVERAGE WEIGHT PER PIG BOUGHT	37.9	41.0		42.2		
28 NUMBER OF PIGS PURCHASED	644	684		423		
28A NUMBER PIGS TRANSFERRED IN	--	29		73		
28B AVE. WGT. PIGS TRANSFERRED IN	--	27.6		25.5		
29 POUNDS OF PORK PURCHASED	24423	28048		17845		
30 PER CENT DEATH LOSS	7.4	4.1		2.1		
31 PRICE PER CWT. CONCENTRATE FED	5.82	5.95	\$	5.89		
32 PRICE PER CWT. PROT.SALT, MIN. FED	10.69	10.71	\$	10.92		
33 EFFECTIVE DAILY GAIN-LBS/DAY/PIG	1.03	1.19		1.26		
34 TOT. LISTED COSTS/CWT PORK PRODUCED	29.30	26.45	\$	23.38		

TABLE 11B INCLUDES ONLY THOSE OPERATORS WHO PURCHASED ALL OF THE HOGS FED. SOME OPERATORS DID MAINTAIN BOTH BREEDING AND FINISHING OPERATIONS, BUT SUCH OPERATIONS WERE NOT INCLUDED IN THESE AVERAGES.

TABLE 11C - WEANING PIG ENTERPRISE - 1975

ITEMS	AVERAGE OF 12 FARMS	HERD TOTAL	PER LITTER
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1	NUMBER OF LITTERS FARROWED	105	
2	TOTAL VALUE PRODUCED	\$35643	339.46
3	POUNDS OF FEED FED		

4	CORN		
5	SMALL GRAIN		1364.8
6	PROTEIN, SALT & MINERAL		128.7
7	COMPLETE RATION		557.8
8	TOTAL CONCENTRATES		107.8
9	FORAGES		2159.1

10	FEED COST		
11	CONCENTRATES & FORAGES		\$ 137.18
12	PASTURE		.03
13	TOTAL FEED COSTS	\$14407	\$ 137.21

14	RETURN OVER FEED COST	\$21236	\$ 202.25
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15	SUPPLEMENTAL COSTS		
16	MISCELLANEOUS LIVESTOCK EXPENSE		\$ 11.40
17	VETERINARY EXPENSE		5.43
18	CUSTOM WORK + SPECIAL HIRED LABOR		.88
19	TOTAL SUPPLEMENTAL COSTS	\$ 1860	\$ 17.71

20	RETURN OVER FEED & SUPPLEMENTAL COSTS	\$19376	\$ 184.54
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20A	ALLOCATED COSTS		
20B	POWER & MACHINERY COSTS		\$ 8.53
20C	LIVESTOCK EQUIPMENT COSTS		4.40
20D	BUILDINGS & FENCES		6.66
20E	TOTAL ALLOCATED COSTS	\$ 2057	\$ 19.59

20F	RETURN OVER ALL LISTED COSTS	\$17319	\$ 164.95
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21	SUPPLEMENTARY MANAGEMENT INFORMATION		
22	RETURN FOR \$100 FEED FED	\$ 247.40	
23	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	\$ 41.85	
23A	AVERAGE PRICE PER PIG SOLD OR TRANSFERRED	\$ 34.28	
23B	AVERAGE WEIGHT PER PIG SOLD OR TRANSFERRED	\$ 41.6	

24	NUMBER OF PIGS PRODUCED	830	
25	NUMBER OF PIGS BORN PER LITTER	10.1	
26	NUMBER OF PIGS WEANED PER LITTER	8.0	
27	PER CENT DEATH LOSS	17.9	
28	PRICE PER CWT. CONCENTRATE FED	\$ 6.35	
29	FEED & SUPPLEMENTAL COSTS PER PIG PRODUCED	\$ 19.60	
29A	PRICE PER CWT. PROTEIN, SALT & MINERAL FED	\$ 10.18	
30	TOTAL LISTED COSTS PER LITTER	\$ 174.51	

THE INFORMATION PRESENTED IN TABLE 11C INCLUDES COSTS OF MAINTAINING THE BREEDING HERD AND RAISING THE PIGS TO WEANING WEIGHT. THIS TABLE PROVIDES COSTS AND RETURNS ON A PER LITTER BASIS RATHER THAN PER CWT. BASIS.

TABLE 12 - DAIRY COWS - 1975 FACTORS OF COST AND RETURNS FROM DAIRY COWS

AVERAGE OF 32 HI HERDS RET 32 LO HERDS RET 159 HERDS ABOVE FEED COST ABOVE FEED COST				ITEMS			
32.0	43.2	37.7		1	AVERAGE NUMBER OF COWS		
8767	13895	11782		2	POUNDS OF MILK		
325.8	509.9	436.1		3	POUNDS OF BUTTERFAT		
3.7	3.7	3.7		4	PER CENT OF BUTTERFAT IN MILK		
663.00	\$ 1079.68	\$ 907.75		5	VALUE OF PRODUCE		
7.97	9.00	8.04		6	DAIRY PRODUCTS SOLD		
6.81	12.96	9.87		7	DAIRY PRODUCTS USED IN THE HOME		
(-60.78)	(-30.67)	(-50.08)		8	MILK FED TO LIVESTOCK		
617.00	\$ 1070.97	\$ 875.58		9	NET INCREASES IN VALUE OF COWS		
				10	TOTAL VALUE PRODUCED		
4225.1	4681.9	4359.9		11	POUNDS OF FEED FED		
343.1	347.8	377.0		12	CORN		
265.4	--	95.5		13	SMALL GRAIN		
569.0	535.1	603.6		13A	COMPLETE RATION		
5402.6	5564.8	5436.0		14	PROTEIN, SALT & MINERAL		
5482.2	5157.0	5766.1		15	TOTAL CONCENTRATES		
761.1	79.6	328.2		16	LEGUME HAY		
12780.1	11395.7	11815.1		17	OTHER HAY & DRY ROUGHAGE		
				18	SILAGE		
				19	FEED COSTS		
\$ 214.34	\$ 234.68	\$ 222.07		20A	GRAINS		
16.34	--	6.23		20B	COMPLETE RATION		
55.00	57.06	61.59		20C	PROTEIN, SALT & MINERAL		
183.06	145.60	177.69		21A	LEGUME & OTHER HAY		
134.19	120.21	120.05		21B	SILAGE, FODDER & STOVER		
15.88	7.06	10.93		22	PASTURE		
				23	TOTAL FEED COSTS		
				24	RETURN OVER FEED COSTS		
\$ (-1.81)	\$ 506.36	\$ 277.02		25	SUPPLEMENTAL COSTS		
29.03	39.54	37.96		26	MISCELLANEOUS LIVESTOCK EXPENSE		
11.97	20.51	18.89		27	VETERINARY EXPENSE		
26.91	35.56	31.91		28	CUSTOM WORK + SPECIAL HIRED LABOR		
67.91	95.61	88.76		29	TOTAL SUPPLEMENTAL COSTS		
\$ (-69.72)	\$ 410.75	\$ 188.26		30	RETURN OVER FEED & SUPPLEMENTAL COSTS		
				30A	ALLOCATED COSTS		
43.51	44.66	42.69		30B	POWER & MACHINERY COSTS		
41.17	57.87	52.13		30C	LIVESTOCK EQUIPMENT COSTS		
66.64	89.32	74.81		30D	BUILDINGS & FENCES		
151.32	191.85	169.63		30E	TOTAL ALLOCATED COSTS		
\$ (-221.04)	\$ 218.90	\$ 18.63		30F	RETURN OVER ALL LISTED COSTS		
				31	SUPPLEMENTARY MANAGEMENT INFORMATION		
99.71	189.68	146.28		32	RETURN FOR \$100 FEED FED		
7.06	4.06	5.08		33	FEED COST PER CWT. MILK		
1.899	1.107	1.373		34	FEED COST PER POUND BUTTERFAT		
1.623	2.497	2.167		35	LBS. OF MILK PER LB. OF CONCENTRATE		
7.71	7.89	7.83		36	AVERAGE PRICE PER CWT. MILK SOLD		
2.08	2.15	2.11		37	AVERAGE PRICE PER LB. BUTTERFAT		
838.04	852.07	856.95		38	TOTAL LISTED COSTS PER COW		
9.56	6.13	7.27		39	TOTAL LISTED COSTS/100 MILK PROD.		
34.4	30.1	34.5		40	DAIRY COW TURNOVER PERCENTAGE		

TABLE 13 - OTHER DAIRY CATTLE - 1975

ITEMS	AVERAGE OF 159 HERDS	32 HIGHEST RET. ABOVE FEED COST	32 LOWEST RET. ABOVE FEED COST
1 NUMBER OF HEAD	47.6	41.6	51.1
2 NET INCREASE IN VALUE	\$ 146.20	\$ 190.67	\$ 103.09
3 POUNDS OF FEED FED			
4 CORN	896.6	720.5	1093.8
4A SMALL GRAIN	194.6	186.7	221.1
4B PROTEIN, SALT & MINERAL	142.8	121.1	164.0
4C COMPLETE DAIRY RATION	13.3	17.6	29.1
5 HAY & ROUGHAGE	2084.7	1599.6	2916.2
6 SILAGE	5271.6	3769.5	5507.1
7 MILK	85.8	61.7	116.2
8 FEED COST	\$ 51.05	\$ 42.50	\$ 61.41
9A GRAINS			
9B PROTEIN, SALT AND MINERAL	16.16	12.76	20.84
9C COMPLETE RATION	1.55	1.59	3.84
10A LEGUME AND OTHER HAY	59.68	39.62	85.23
10B SILAGE FODDER AND STOVER	52.16	39.33	53.86
11 MILK	7.82	5.60	11.17
12 PASTURE	6.28	6.11	7.98
13 TOTAL FEED COSTS	\$ 194.70	\$ 147.51	\$ 244.33
14 RETURN OVER FEED COST	\$ (-48.50)	\$ 43.16	\$ (-141.24)
15 SUPPLEMENTAL COSTS			
16 MISCELLANEOUS LIVESTOCK EXPENSE	\$ 3.53	\$ 3.61	\$ 3.37
17 VETERINARY EXPENSE	2.39	2.52	2.31
18 CUSTOM WORK + SPECIAL HIRED LABOR	1.30	1.23	.98
19 TOTAL SUPPLEMENTAL COSTS	\$ 7.22	\$ 7.36	\$ 6.66
20 RETURN OVER FEED AND SUPPLEMT. COST	\$ (-55.72)	\$ 35.80	\$ (-147.90)
20A ALLOCATED COSTS			
20B POWER AND MACHINERY COSTS	\$ 7.32	\$ 7.66	\$ 7.46
20C LIVESTOCK EQUIPMENT COSTS	5.99	9.12	4.36
20D BUILDINGS AND FENCES	9.48	15.26	7.37
20E TOTAL ALLOCATED COSTS	\$ 22.79	\$ 32.04	\$ 19.19
20F RETURN OVER ALL LISTED COSTS	\$ (-78.51)	\$ 3.76	\$ (-167.09)
21 SUPPLEMENTARY MANAGEMENT INFORMATION			
22 RETURN FOR \$100 FEED FED	\$ 75.09	\$ 129.27	\$ 42.19
23 PER CENT DEATH LOSS - TOTAL	11.2	12.0	12.5
24 PER CENT DEATH LOSS - CALVES	23.7	23.7	31.6
25 TOTAL LISTED COSTS PER HEAD	\$ 224.71	\$ 186.91	\$ 270.18

TABLE 14 - ALL DAIRY CATTLE - 1975

ITEMS	AVERAGE			32 HIGHEST			32 LOWEST		
	OF 159	HERDS	RET. ABOVE	RET. ABOVE	FEED COST	FEED COST	RET. ABOVE	FEED COST	FEED COST
1 AVERAGE NUMBER OF COWS	37.7	37.7	38.9	38.9	33.1	33.1	707.13	\$	707.13
2 VALUE OF DAIRY PRODUCTS	\$ 925.65	\$ 925.65	\$ 1105.48	\$ 1105.48	\$ 74.56	\$ 74.56	781.69	\$	781.69
3 NET INCREASE IN VALUE	\$ 134.51	\$ 134.51	\$ 177.25	\$ 177.25	\$ 74.56	\$ 74.56	781.69	\$	781.69
4 TOTAL VALUE PRODUCED	\$ 1060.16	\$ 1060.16	\$ 1282.73	\$ 1282.73	\$ 781.69	\$ 781.69	781.69	\$	781.69
5 POUNDS OF FEED FED	6114.5	6114.5	6415.7	6415.7	5646.0	5646.0	318.9		318.9
6A GRAINS	112.2	112.2	17.5	17.5	318.9	318.9	694.2		694.2
6B COMPLETE RATIONS	794.7	794.7	734.0	734.0	694.2	694.2	10982.3		10982.3
6C PROT., SALT & MIN. INCL MILK EQUIV	8726.4	8726.4	7657.6	7657.6	10982.3	10982.3	16507.7		16507.7
7 HAY AND ROUGHAGES	18471.0	18471.0	18096.4	18096.4	16507.7	16507.7			
8 SILAGE									
9 FEED COST	\$ 286.53	\$ 286.53	\$ 299.05	\$ 299.05	\$ 265.92	\$ 265.92			
10A GRAINS	8.20	8.20	1.75	1.75	20.76	20.76			
10B COMPLETE RATIONS	91.86	91.86	89.92	89.92	87.49	87.49			
10C PROT., SALT & MIN. INCL MILK EQUIV.	253.05	253.05	215.04	215.04	313.23	313.23			
11A LEGUME AND OTHER HAY	185.92	185.92	188.12	188.12	166.95	166.95			
11B SILAGE, FODDER AND STOVER	18.83	18.83	17.20	17.20	20.66	20.66			
12 PASTURE COSTS	\$ 844.39	\$ 844.39	\$ 811.08	\$ 811.08	\$ 875.01	\$ 875.01			
13 TOTAL FEED COSTS	\$ 215.77	\$ 215.77	\$ 471.65	\$ 471.65	\$ (-93.32)	\$ (-93.32)			
14 RETURN OVER FEED COST									
15 SUPPLEMENTAL COSTS	\$ 42.41	\$ 42.41	\$ 48.23	\$ 48.23	\$ 31.24	\$ 31.24			
16 MISCELLANEOUS LIVESTOCK EXPENSE	21.91	21.91	27.28	27.28	14.74	14.74			
17 VETERINARY EXPENSE	33.55	33.55	39.33	39.33	29.31	29.31			
18 CUSTOM WORK	97.87	97.87	114.84	114.84	75.29	75.29			
19 TOTAL SUPPLEMENTAL COSTS	\$ 117.90	\$ 117.90	\$ 356.81	\$ 356.81	\$ (-168.61)	\$ (-168.61)			
20 RETURN OVER FEED & SUPPL. COSTS									
20A ALLOCATED COSTS	\$ 51.93	\$ 51.93	\$ 52.85	\$ 52.85	\$ 55.02	\$ 55.02			
20B POWER & MACHINERY COSTS	59.69	59.69	74.03	74.03	46.54	46.54			
20C LIVESTOCK EQUIPMENT COSTS	86.77	86.77	115.51	115.51	75.80	75.80			
20D BUILDINGS & FENCES	198.39	198.39	242.39	242.39	177.36	177.36			
20E TOTAL ALLOCATED COSTS	\$ (-80.49)	\$ (-80.49)	\$ 114.42	\$ 114.42	\$ (-345.97)	\$ (-345.97)			
20F RETURN OVER ALL LISTED COSTS									
21 SUPPLEMENTARY MANAGEMENT INFORMATION	\$ 125.55	\$ 125.55	\$ 158.15	\$ 158.15	\$ 89.33	\$ 89.33			
22 RETURN FOR \$100 FEED FED	\$ 1140.65	\$ 1140.65	\$ 1168.31	\$ 1168.31	\$ 1127.66	\$ 1127.66			
23 TOTAL LISTED COSTS PER COW									

Table 14 presents a picture of the costs and returns from the whole dairy herd on a per cow basis. The high and low groups in all dairy tables are based on returns above feed cost for the cow herd rather than on yearly butterfat per cow. Some important costs not included in these tables are those for labor, interest and taxes.

TABLE 15A - BEEF BREEDING CATTLE - 1975

ITEMS	14 HIGHEST	IN RET ABOVE	41 FARMS	AVERAGE OF	14 LOWEST
1 AVERAGE NUMBER OF BEEF COWS	40.4	41.3			46.2
2 AVERAGE NUMBER OF OTHER BEEF ANIMALS					
AND BULLS					
3 POUNDS OF BEEF PRODUCED	34.5	31.1	21725		43.8
4 NET INCREASE IN VALUE (PER COW)	\$ 18712	\$ 170.22			\$ 19922
5 POUNDS OF FEED FED					
6 GRAIN	372.0	142.8			557.6
7 PROTEIN, SALT & MINERAL	88.6	127.7			67.6
8 LEGUME HAY	2450.0	1126.9			3809.2
9 OTHER HAY & DRY ROUGHAGE	1790.1	2940.5			935.4
10 SILAGE	5173.1	2821.9			7854.7
11 FEED COST					
12 CONCENTRATES	\$ 26.04	\$ 16.46			\$ 34.91
13 ROUGHAGES	138.71	76.22			200.43
14 PASTURE	55.25	46.54			58.03
15 TOTAL FEED COSTS	\$ 220.00	\$ 139.22			\$ 293.37
16 RETURN OVER FEED COST	\$ (-86.56)	\$ 31.00			\$ (-190.60)
17 SUPPLEMENTAL COSTS					
18 MISCELLANEOUS LIVESTOCK EXPENSE	\$ 7.25	\$ 6.66			\$ 8.07
19 VETERINARY EXPENSE	3.14	1.91			2.47
20 CUSTOM WORK + SPECIAL HIRED LABOR	3.66	4.84			2.58
21 TOTAL SUPPLEMENTAL COSTS	\$ 14.05	\$ 13.41			\$ 13.12
22 RETURN OVER FEED & SUPPL. COSTS	\$ (-100.61)	\$ 17.59			\$ (-203.72)
22A ALLOCATED COSTS					
22B POWER & MACHINERY COSTS	\$ 9.15	\$ 9.57			\$ 9.32
22C LIVESTOCK EQUIPMENT COSTS	8.59	10.02			7.10
22D BUILDINGS & FENCES	15.03	26.40			11.51
22E TOTAL ALLOCATED COSTS	\$ 32.77	\$ 45.99			\$ 27.93
22F RETURN OVER ALL LISTED COSTS	\$ (-133.38)	\$ (-28.40)			\$ (-231.65)
23 SUPPLEMENTAL MANAGEMENT INFORMATION					
24 RETURN FOR \$100 FEED FED	\$ 60.65	\$ 122.26			\$ 35.03
25 PRICE PER CWT. SOLD	\$ 24.51	\$ 25.97			\$ 23.74
25A PRICE PER CWT. CALVES SOLD					
OR TRANSFERRED					
26 AVERAGE WEIGHT PER HEAD SOLD	\$ 31.45	\$ 32.69			\$ 30.78
26A AVERAGE WEIGHT PER CALF SOLD	733	684			786
OR TRANSFERRED					
27 PER CENT DEATH LOSS	470.2	437.5			522.3
28 PER CENT CALF CROP	103	108			100
29 TOTAL LISTED COSTS PER COW	\$ 266.82	\$ 198.62			\$ 334.42

TABLE 158 - FEEDER CATTLE - 1975

ITEMS	14 HIGHEST IN RET ABOVE FEED COST	14 LOWEST IN RET ABOVE FEED COST	AVERAGE OF 71 FARMS	14 HIGHEST IN RET ABOVE FEED COST	14 LOWEST IN RET ABOVE FEED COST	AVERAGE OF 71 FARMS
1 AVERAGE NUMBER OF BEEF FEEDERS	74.7	48.1	60.3	46135 PER CMT.	21122 PER CMT.	42965 PER CMT.
2 POUNDS OF BEEF PRODUCED						
3 NET INCREASE IN VALUE OF ANIMALS	\$ 44.86	\$ 60.02	\$ 44.86			
4 POUNDS OF FEED FED	458.4	495.7	458.4			
5 GRAIN	40.1	40.6	40.1			
6 PROTEIN, SALT & MINERAL	197.6	107.2	197.6			
7 LEGUME HAY	33.1	83.4	33.1			
8 OTHER HAY & DRY ROUGHAGE	920.6	868.6	920.6			
9 SILAGE						
10 FEED COST	\$ 25.08	\$ 26.85	\$ 25.08			
11 CONCENTRATES	15.54	12.36	15.54			
12 ROUGHAGES	.32	.07	.32			
13 PASTURE	40.94	39.28	40.94			
14 TOTAL FEED COSTS	\$ 40.94	\$ 39.28	\$ 40.94			
15 RETURN OVER FEED COST	\$ 3.92	\$ 20.74	\$ 3.92			
16 SUPPLEMENTAL COSTS						
17 MISCELLANEOUS LIVESTOCK EXPENSES	\$.45	\$.24	\$.45			
18 VETERINARY EXPENSE	.56	1.29	.56			
19 CUSTOM WORK + SPECIAL HIRED LABOR	.92	1.92	.92			
20 SUPPLEMENTAL COSTS	1.93	3.45	1.93			
21 RETURN OVER FEED & SUPPL. COSTS	\$ 1.99	\$ 17.29	\$ 1.99			
21A ALLOCATED COSTS						
21B POWER & MACHINERY COSTS	\$.73	\$.77	\$.73			
21C LIVESTOCK EQUIPMENT COSTS	.89	1.45	.89			
21D BUILDINGS & FENCES	1.29	2.17	1.29			
21E TOTAL ALLOCATED COSTS	\$ 2.91	\$ 4.39	\$ 2.91			
21F RETURN OVER ALL LISTED COSTS	\$ (-.92)	\$ 12.90	\$ (-.92)			
22 SUPPLEMENTARY MANAGEMENT INFORMATION						
23 RETURN FOR \$100 FEED FED	\$ 109.58	\$ 152.81	\$ 109.58			
24 PRICE PER CMT. SOLD	\$ 39.44	\$ 40.59	\$ 39.44			
25 AVERAGE WEIGHT PER HEAD SOLD	1026.2	1037.7	1026.2			
26 PRICE PER CMT. BOUGHT	\$ 31.90	\$ 29.47	\$ 31.90			
27 AVERAGE WEIGHT PER HEAD BOUGHT	530.8	551.9	530.8			
28 NUMBER OF HEAD BOUGHT	53	83	53			
29 PER CENT DEATH LOSS	1.4	.6	1.4			
30 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.95	1.69	1.95			
31 TOTAL LISTED COSTS PER CMT. PRODUCED	\$ 45.78	\$ 47.12	\$ 45.78			

THE FIGURES REPRESENTED HERE ARE CALCULATED FROM AN ANNUAL RECORD AND DO NOT FOLLOW THROUGH ANY PARTICULAR LOT FED.

TABLE 16A - SHEEP FLOCK - 1975

ITEMS	AVERAGE OF 12 FARMS	FLOCK TOTAL	PER EWE
1 AVERAGE NUMBER OF EWES	38.8		
2 POUNDS OF LAMB AND MUTTON PRODUCED	3673		
3 POUNDS OF WOOL PRODUCED	413		
4 VALUE OF PRODUCE			
5 WOOL			
6 NET INCREASE IN VALUE OF ANIMALS	\$ 2.76		34.12
7 TOTAL VALUE PRODUCED	\$1431		\$ 36.88
8 POUNDS OF FEED FED			
9 GRAIN			
10 PROTEIN, SALT & MINERAL			
11 LEGUME HAY			49.4
12 OTHER HAY & DRY ROUGHAGE			753.4
13 SILAGE			310.6
14 FEED COST			
15 CONCENTRATES			
16 ROUGHAGES			
17 PASTURE			
18 TOTAL FEED COSTS	\$2266		\$ 58.41
19 RETURN OVER FEED COST			
20 SUPPLEMENTAL COSTS			
21 MISCELLANEOUS LIVESTOCK EXPENSE			
22 VETERINARY EXPENSE			
23 CUSTOM WORK			
24 TOTAL SUPPLEMENTAL COSTS	\$ 94		\$ 2.42
25 RETURN OVER FEED & SUPPLEMENTAL COSTS			
25A ALLOCATED COST			
25B POWER AND MACHINERY COSTS			
25C LIVESTOCK EQUIPMENT COSTS			
25D BUILDINGS & FENCES			
25E TOTAL ALLOCATED COSTS	\$ 296		\$ 7.62
25F RETURN OVER ALL LISTED COSTS			
26 SUPPLEMENTARY MANAGEMENT INFORMATION			
27 RETURN FOR \$100 FEED FED			
28 PRICE PER CWT. LAMB & MUTTON SOLD	\$ 63.15		
28A PRICE PER CWT. LAMB SOLD OR TRANSFERRED	\$ 35.54		
28B WEIGHT OF LAMBS SOLD OR TRANSFERRED	\$ 37.70		
29 POUNDS OF WOOL PER SHEEP SHEARED	106.0		
30 NUMBER OF EWES KEPT FOR LAMBING	15.3		
31 PER CENT LAMB CROP	37		
32 PER CENT DEATH LOSS	154		
33 TOTAL LISTED COSTS PER EWE	21.0		

TABLE 17A - LAYING FLOCK CHICKENS - 1975

AVERAGE OF 8 FARMS		FLOCK TOTAL		PER HEN	ITEMS
1	AVERAGE NUMBER OF HENS	3237.7			
2	VALUE OF PRODUCE PER HEN				
3	EGGS SOLD AND USED	\$ 5.92			
4	INCREASE IN VALUE OF FLOCK	\$(-.81)			
5	TOTAL VALUE PRODUCED	\$16545		\$ 5.11	
6	POUNDS OF FEED FED PER HEN				
7	GRAIN	22.2			
8	PROTEIN, SALT & MINERAL	8.7			
9	COMPLETE COMMERCIAL FEED	29.6			
10	TOTAL POUNDS OF FEED	60.5			
11	TOTAL FEED COST PER HEN	\$12498		\$ 3.86	
12	RETURN OVER FEED COST	\$ 4047		\$ 1.25	
13	SUPPLEMENTAL COSTS	\$ 486		\$.15	
14	RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 3561		\$ 1.10	
14A	ALLOCATED COSTS				
14B	POWER & MACHINERY COSTS			\$.30	
14C	LIVESTOCK EQUIPMENT COSTS			.38	
14D	BUILDINGS & FENCES			.57	
14E	TOTAL ALLOCATED COSTS	\$ 4047		\$ 1.25	
14F	RETURN OVER ALL LISTED COSTS	\$(-486)		\$ (-.15)	
15	SUPPLEMENTARY MANAGEMENT INFORMATION				
16	RETURN FOR \$100 FEED FED	\$ 132.38			
17	EGGS LAID PER HEN	168			
18	PRICE PER DOZEN EGGS SOLD	\$.42			
19	FEED COST PER DOZEN EGGS	\$.27			
20	RETURN OVER FEED COST PER DOZEN EGGS	\$.09			
21	PER CENT DEATH LOSS	7.0			
22	TOTAL LISTED COSTS PER HEN	\$ 5.26			

FOUR YEAR SUMMARY OF SELECTED EFFICIENCY FACTORS

PRICES AND EFFICIENCY FACTORS FOR SELECTED ENTERPRISES ARE LISTED BELOW FOR THE PAST FOUR YEARS. REFER TO THEM WHEN PLANNING CHANGES IN THE FARM BUSINESS AS THEY INDICATE SHORT TERM TRENDS AND GIVE AVERAGE FIGURES TO CHECK AGAINST THE EFFICIENCY OF YOUR FARMING OPERATION.

DAIRY			
AVERAGE NUMBER OF COWS	35.0	35.5	37.7
AVE. LBS. OF MILK PER COW LBS.	12034	11639	11581
AVE. PRICE RECEIVED PER CWT. \$	5.36	6.41	7.64
FEED COST PER COW \$	254.66	364.73	584.85
FEED COST PER CWT. MILK \$	2.12	2.13	5.05
RETURN PER \$100 FEED FED	252.14	208.08	144.02
SWINE (COMPLETE HOGS)			
LBS. OF FEED PER CWT. GAIN, LBS.	444.3	459.5	441.0
FEED COST PER CWT. GAIN \$	13.15	21.28	27.05
RETURN PER \$100 FEED FED \$	222.68	204.76	123.76
PRICE PER CWT. OF FEED \$	2.95	4.62	6.10
PRICE RECEIVED PER CWT. PORK \$	26.47	40.42	35.40
BEEF BREEDERS			
AVERAGE NUMBER OF BEEF COWS	41.6	35.5	43.1
FEED COST PER COW \$	90.05	136.76	251.44
RETURN PER \$100 FEED FED \$	201.71	159.90	-6.87
FEEDER CATTLE			
AVERAGE NUMBER BEEF FEEDERS	89.2	53.1	56.7
FEED COST PER 100 LBS. GAIN \$	20.56	30.25	48.99
RETURN PER \$100 FEED FED \$	192.85	133.04	56.97
PRICE PER CWT. SOLD \$	35.15	41.95	38.85
PRICE PER CWT. BOUGHT \$	36.86	48.88	37.43
SHEEP FLOCK			
AVERAGE NUMBER OF HEAD	76.5	49.9	47.7
FEED COST PER EWE \$	21.10	36.37	48.95
RETURN PER \$100 FEED FED \$	124.72	125.73	149.72
PRICE PER CWT. SOLD \$	28.72	36.57	39.03
PER CENT LAMB CROP %	136.0	137.0	133.0
POULTRY			
AVERAGE NUMBER OF HENS	1033.0	1427.5	2168.4
FEED COST PER HEN \$	3.02	2.01	3.86
LBS. OF FEED PER HEN, LBS.	92.6	42.4	59.8
EGGS LAID PER HEN	209.0	?	162.0
PRICE PER DOZEN EGGS SOLD \$	.23	.46	.46
RETURN PER \$100 FED \$	98.01	113.45	132.90
FEED COST PER DOZEN EGGS \$	.17	.38	.29

3237.7
3.86
60.5
168.0
.42
132.38
.27

38.8
58.41
63.15
37.70
154.0

60.3
40.94
109.58
39.44
31.90

40.4
220.00
60.65

430.6
25.36
203.71
5.87
49.19

1975
37.7
11782
7.83
598.56
5.08
146.28

1974

1973

WORK UNITS	1972	1973	1974	1975
CROPS W.U.	141.35	154.06	157.11	158.2
LIVESTOCK	250.75	242.90	250.32	242.0
OTHER WORK UNITS	15.85	22.00	23.80	29.0
TOTAL WORK UNITS	407.95	418.96	431.23	429.2
EXPENSE PER WORK UNIT				
TRACTOR & CROP MACHINERY EXPENSE \$	16.75	19.41	23.85	25.42
ELECTRICITY (FARM SHARE) \$	1.69	1.60	1.72	1.89
AUTO & TRUCKS (FARM SHARE) \$	5.15	5.86	6.42	6.62
LIVESTOCK EQUIPMENT \$	2.37	2.95	3.52	3.84
BUILDINGS, FENCES & TILE \$	6.58	7.46	7.93	9.12
TRACTOR, CROP MACH. EXP. PER CROP ACRE	20.91	25.22	31.31	32.94
YIELDS PER ACRE				
OATS, BU.	65.2	52.4	59.8	53.6
CORN FOR GRAIN, BU.	103.7	110.3	76.4	82.2
CORN SILAGE, TONS	16.8	16.1	12.9	12.8
SOYBEANS, BU.	32.0	29.2	23.6	27.3
ALFALFA HAY, TONS	3.8	3.6	3.5	3.5
RETURN OVER LISTED COSTS PER ACRE				
OATS \$	1.35	3.26	38.50	10.08
CORN FOR GRAIN \$	32.17	110.27	138.39	41.68
SOYBEANS \$	45.17	86.85	90.82	29.32
CORN SILAGE \$	20.45	107.28	126.88	98.38
ALFALFA HAY \$	12.07	66.12	103.78	89.90
SET ASIDE ACRES \$	33.70	114.78	--	--
TOT. FARM CAP.-BEGINNING INVENT. \$	151,786	172,563	223,044	260,240
TOT. FARM CAP.-ENDING INVENT. \$	168,525	213,812	249,269	284,025
INCREASE IN INVENTORY \$	16,739	41,249	26,225	23,785
TOT. FARM RECPTS. \$ TABLE 2A LINE 28	79,638	119,751	120,103	116,568
TOT. FARM EXP. \$ (NOT INCLUDING INTEREST ON FARM CAPITAL)	52,430	64,880	97,204	90,135
TABLE 2B, LINE 36				
INTEREST ON FARM CAPITAL 6%	9,585	11,513	14,169	16,327
TABLE 2B, LINE 32				
OPERATOR'S LABOR EARNINGS \$	18,371	43,360	22,899	10,112
NET WORTH END OF YEAR \$	85,978	118,707	130,760	134,380
NET WORTH BEGINNING OF YEAR \$	72,122	82,254	114,594	127,932
INCREASE IN NET WORTH \$	13,856	36,453	16,166	6,448
HOUSEHOLD-PERSONAL EXP. (TABLE 5)	6,541	11,869	15,716	11,655
RETURN TO CAP. & FAMILY LABOR (TABLE 5)	20,124	44,772	27,857	17,217
NUMBER OF RECORDS ANALYZED	490	590	674	738

TABLE 18 - 465 FARMS

NUMBERS OF FACTORS

IN WHICH FARMERS

EXCELLED (SEVEN) OF FARMS

0	20	X	\$ -334
1	73	XX	\$ 618
2	96	XXX	\$ 1810
3	99	XXXXXXXXXXXXX	\$ 7851
4	89	XXXXXXXXXXXXXXX	\$ 15103
5	57	XXXXXXXXXXXXXXXXXX	\$ 16034
6	25	XXXXXXXXXXXXXXXXXXXXXXX	\$ 30860
7	7	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	\$ 48380

Over 465 farm records were received at the time this report was compiled. More records are expected to raise the total to more than 700. Few of the early books were screened from the whole farm averages.

The promptness of AGRICULTURAL RECORDS COOPERATIVE in getting averages back early is most helpful.

Instructors are urged to encourage co-operators to keep complete records. Poor distribution of crop and feed costs results in questionable analysis information. Not only should feed costs be allocated carefully between enterprises, but extreme care should be used in allocating within the adult and young stock of an enterprise. Dairy cows and other dairy cattle are examples.

Cooperators should attempt to get their records to the analysis center before filing for income tax to reduce the possibility of errors in the tax report.

WHERE MR. AVERAGE FARMER SPENT HIS MONEY IN 1975

INFORMATION SUMMARIZED FROM TABLE 6B OF THE 1975
VOCATIONAL AGRICULTURE FARM ANALYSIS:

PAID TO AND LINE NUMBER	1975	1974	1975	1974
			PER FARM	PER CENT
OTHER FARMERS LINES 2 THRU 10 AND LINE 16	\$ 9965.00	\$ 8778.00	11.1	10.7
AGRI-BUSINESS COMMUNITY LINES 11 THRU 15, 17 THRU 20 AND LINE 24	35603.00	33381.00	39.5	40.8
EXTRA LABOR -LINE 21	1915.00	1776.00	2.1	2.2
UTILITIES - LINES 25 & 26	947.00	858.00	1.1	1.1
SUPPORT OF LOCAL GOVERNMENT LINE 22	1374.00	1238.00	1.5	1.5
USE OF OTHER PEOPLE'S CAPITAL - LINES 23 & 27	9234.00	7870.00	10.2	9.6
CAPITAL INVESTMENTS LINES 29, 30 & 31	31126.00	27851.00	34.5	34.1
	\$90164.00	\$81752.00	100.0	100.0
INCREASE IN COST	9.0%			
INCREASE IN INCOME	.2%			

WHAT DOES YOUR FAMILY WANT?

Name_____

Date-

Address

One of the steps for improving the farm and home business is to clarify what is wanted. You may know of things you've wanted as a family, but it takes considerable thought and discussion among family members to agree upon what is most important and which things come first. As a family, write down your goals for this year and for the future, then number them in order of priority.

FOR A PROFITABLE FARM BUSINESS:

FOR SATISFYING LIVING:

FOR DEVELOPMENT OF FAMILY MEMBERS:

FOR LONG-TERM FINANCIAL SECURITY:

This Year	Later
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Thief River Falls..... Fred Sorensen
 St. Cloud..... Ed O'Connell
 Mankato..... Del Hodgkins
 Austin..... J. V. Raine
 Winona..... Donald Walker
 Staples..... William Guelker
 Willmar..... John Thell
 Jackson..... John Murray

Area Coordinators

