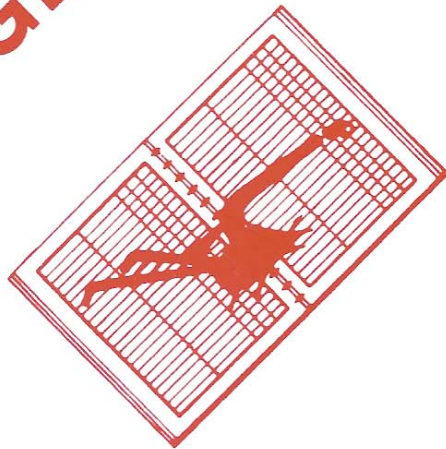


# **FARM BUSINESS MANAGEMENT**



**1976 Annual Report  
Northeastern Minnesota**

**Report No. 21  
April, 1977**

**AN ADULT  
EDUCATIONAL  
PROGRAM**

**In cooperation with: Minnesota Department of Education, Vocational Division; University of Minn.  
Agricultural Education Department; Staples Area Vocational Technical Institute, Staples Minn.**

1976 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT  
PROGRAM IN NORTHEASTERN MINNESOTA

William E. Guelker  
Area Vo-Ag Program Coordinator

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## INTRODUCTION

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

The basic plan available to farmers, is an annual analysis program (Adequate for the majority of farmers).

For a cost of about \$39.00, 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, and plan his operation, and 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.

In keeping with the times and to speed the analysis procedure, automatic data processing methods were used. Data is extracted from the individual farm record books at the Staples and satellite analysis centers and submitted to Specialized Data Systems at Madison, Wisconsin for processing by computer. Results are returned to the farmer as soon as the analysis is completed. Averages and indexes found in this record are computed after all forms have been processed.

The Staples Area Vocational-Technical Institute, in cooperation with the University of Minnesota and the Vocational Division of the Minnesota State Department of Education, is charged with the responsibility for operation and maintenance of the Vocational Agriculture Farm Management Program in Northeastern Minnesota. This 1976 report represents the twenty-first annual report for this area.

The report and analysis of records were completed under the direction of William E. Guelker, Area VoAg Coordinator at the Staples Area Vocational-Technical Institute. Clerical assistance was provided by Lorraine Anderson, Estelle Anderson, Donna Korfe, Gloria Grabill, Esther Johnson, Wanda Peterson, Alice Lindahl, and Tom Schultz.

Directing locally in a supervisory capacity were: Dr. Duane Lund, Superintendent of Staples Public Schools and Mr. Mike Matanich, Director of the Staples Area Vocational-Technical Institute.

Cooperating agencies were represented by: Mr. Paul Day, Mr. Odell Bardusen and Mr. Robert Van Tries of the Vocational Division, State Department of Education, and Dr. R. Paul Marvin, Dr. Edgar Pearson, and Dr. Rodger Palmer of the Agriculture Education Department of the University of Minnesota.

Source of Farm Record Analysis for 1976  
Farm Business Summaries for the Northeastern Minnesota Area

<u>Class Location</u>	<u>Instructor</u>	<u>Percent of Time</u>	<u>Records</u>	<u>Number</u>
		<u>Adult</u>	<u>Veterans</u>	<u>of Families</u>
			<u>Processed</u>	<u>Served by</u>
				<u>the Program</u>

Aitkin	Russell Ruud		100	26	36
Bagley	Ken Ostlund	100		32	39
Bagley	Bill Wendlandt		100	23	32
Barnum	Tom Hassett		100	8	25
Baudette	Gerald Ausmus	25	100	32	43
Bemidji	Steve Ziegler		100	23	25
Bemidji	Robert L. Johnson		100	23	23
Bemidji	Jim Sackett	100		8	26
Brainerd	Tom Harper		100	24	29
Cherry	Ed Takala	50	50	23	23
Cherry	Ralph Koski		50	8	8
Cook	Jim Takala		100	18	18
Cromwell	Larry Oraskovich		100	22	25
Eagle Bend	Larry DeWald		100	23	32
Eagle Bend	Bill Ladwig	100		30	48
Grand Rapids	David Gabriel		100	28	38
Northome	Paul Jourdan		100	30	30
Park Rapids	Wendell Francis		100	23	32
Pine City	Arvid Anderson	100		40	50
Pine City	Garland Kotek		100	29	35
Pine City	Albert Wanous		100	0	18
Sebeka	Delbert Harrington	60		15	58
Sebeka	Cliff Gustafson		100	10	25
Sebeka	Brian Alberg		100	6	27
Staples	Bob Anderson		50	20	20
Staples	DelRay Lecy	50		19	31
Staples	Len Naley	100		26	30
Staples	Dallas Sams		50	8	8
Wadena	John Johnson		100	22	29
Willow River	Darrel Ober		100	22	26
Willow River	E.B. Prachar	50	50	13	41
Woodland Center	Robert Anderson	50		10	16
		TOTAL		644	946

Records this year for the 13th time were analyzed by electronic data processing with the work being done by Specialized Data Systems at Madison, Wisconsin.

TABLE 1 - SUMMARY OF FARM INVENTORIES - 1976 (Averages of 334 Farms)

1.	Size of Farm - Total Acres	330.2	
2.	- Tillable Acres	165.5	
3.	Work Units - Crops	82.08	
4.	- Livestock	170.16	
5.	- Other	12.21	
6.	TOTAL SIZE OF BUSINESS IN WORK UNITS	264.46	
7.	Number of Workers	1.50	
8.	Farm Capital Investment per Worker	\$ 45616	
		Jan. 1	Dec. 31
9.	PRODUCTIVE LIVESTOCK		
10.	Dairy Cows	7293	7521
11.	Other Dairy Cattle	3255	3603
12.	Beef Breeding Cattle	3422	2804
13.	Beef Feeder Cattle	327	350
14.	Hogs	945	1118
15.	Sheep (including Feeders) & Goats	25	92
16.	Poultry-all types	10	11
17.	Other Livestock	36	39
18.	TOTAL PRODUCTIVE LIVESTOCK	\$ 15312	15538
19.	CROP, SEED & FEED	6194	7019
20.	POWER, MACHINERY & EQUIPMENT		
21.	Auto & Truck (Farm Share)	1351	1469
22.	Power & Machinery	8981	10716
23.	Irrigation Equipment	376	738
24.	Custom Work Equipment	22	21
25.	Livestock Equipment	1974	2293
26.	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 12703	\$ 15237
27.	Land	21645	22544
28.	Buildings-Fences-Etc.	10420	11173
29.	TOTAL FARM CAPITAL	\$ 66274	71510
30.	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 5236

Table 1 lists the categories of farm capital for the average of 334 Farms and for the 67 most profitable and 67 least profitable 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.

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Eagle Bend	Bill Ladwig	100		30	48
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Table 1 lists the categories of farm capital for the average of 334 Farms and for the 67 most profitable and 67 least profitable 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.

TABLE 1 - (Continued)- 1976		Most Profitable Farms 67 High	Least Profitable Farms 67 Low	
1.	Size of Farm - Total Acres	449.3		328.0
2.	- Tillable Acres	233.5		171.7
3.	Work Units - Crops	141.09		94.62
4.	- Livestock	320.46		107.45
5.	- Other	12.41		5.08
6.	TOTAL SIZE OF BUSINESS IN WORK UNITS	473.95		207.15
7.	Number of Workers	1.78		1.64
8.	Farm Capital Investment Per Worker	\$ 65123	\$	44107
		Jan. 1	Dec. 31	Jan.1 Dec.31
9.	PRODUCTIVE LIVESTOCK			
10.	Dairy Cows	14965	15871	2911 3133
11.	Other Dairy Cattle	7509	8589	1063 1337
12.	Beef Breeding Cattle	2515	2382	6960 5157
13.	Beef Feeder Cattle	442	363	569 747
14.	Hogs	823	1073	2537 2740
15.	Sheep (including Feeders) & Goats			21 9
16.	Poultry-all types	18	18	13 15
17.	Other Livestock	3	4	57 43
18.	TOTAL PRODUCTIVE LIVESTOCK	\$ 26275	28301	14132 13180
19.	CROP, SEED & FEED	11348	15006	5388 4723
20.	POWER, MACHINERY & EQUIPMENT			
21.	Auto & Truck (Farm Share)	1823	1930	1325 1767
22.	Power & Machinery	13410	17030	9915 11289
23.	Irrigation Equipment	547	522	936 2140
24.	Custom Work Equipment	109	103	
25.	Livestock Equipment	4123	4322	1029 1677
26.	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 20013	23907	13205 16873
27.	Land	28144	29301	25015 26006
28.	Buildings-Fences-Etc.	16007	17675	11264 12058
29.	TOTAL FARM CAPITAL	\$ 101787	114190	69004 72840
30.	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 12402	\$ 3837

Work units provide a measure of the work load as an indication of size. Some clue to the farm organization is indicated by the distribution of work between crops and livestock.

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 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1976

	Average of 67 Farms		67 Farms
	334 Farms	High	Low
1. SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2. Dairy Cows	\$ 1386	2692	708
3. Dairy Products	15860	39706	5287
4. Other Dairy Cattle	1251	2760	428
5. Beef Breeding Cattle	1443	1110	2030
6. Beef Feeder Cattle	489	784	1003
7. Hogs Complete & Mixed	645	1133	977
8. Hogs Finishing	12	18	
9. Hogs Producing Weaning Pigs	1371	1178	3758
10. Sheep, Goats & Wool, Farm Flock	56		32
11. Sheep & Wool, Feeder Lambs			
12. Chickens (including Hens & Broilers)	25	4	7
13. Turkeys	675	3337	28
14. Eggs	22	50	30
15. Other Productive Livestock & Products	15		59
16. Other Miscellaneous Livestock Income	8		39
17. TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 24256	\$ 52773	\$ 14396
18. SALE OF CROPS			
19. Wheat	126	310	48
20. Other Small Grains	321	304	173
21. Corn	185	441	129
22. Soybeans	1		
23. Other Row Crops	57	24	177
24. Legumes & Other Forage	482	689	594
25. Grass Seed	2	10	
26. Fruits & Nuts			
27. Vegetable Roadside Market & Specialty	193		906
28. Nursery, Timber & Other	371	1603	80
29. Set Aside Acres-Government Payments			
30. TOTAL SALES FROM CROPS	\$ 1739	\$ 3380	\$ 2108
31. Capital Assets Sold	907	3317	445
32. Gas Tax Refund	84	114	94
33. Income From Work off the Farm	400	342	350
34. Custom Work Enterprise Income	45	226	
35. Patronage Refunds	137	295	84
36. Miscellaneous Farm Income	697	1056	660
37. TOTAL FARM SALES	\$ 28265	\$ 61503	\$ 18136
38. Increase in Farm Capital	\$ 7219	\$ 14008	\$ 7167
39. Family Living from the Farm	539	742	406
40. TOTAL FARM RECEIPTS (37) + (38) + (39)	\$ 36023	\$ 76254	\$ 25709

Table 2A provides a listing of the sources of cash income. The landlord's share of crops and other items is included in order to calculate earnings for the whole farm business. In addition to cash sales, the increases in farm capital and value of farm produce used in the home are listed. These items represent accrued and consumed income.

TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1976

		Average of 67 Farms		
		334 Farms	High	Low
		\$	\$	\$
1.	PURCHASE OF LIVESTOCK			
2.	Dairy Cows	789	1351	718
3.	Other Dairy Cattle	313	319	254
4.	Beef Breeding Cattle	202	44	325
5.	Beef Feeder Cattle	86	44	254
6.	Hogs Complete & Mixed	48	22	133
7.	Hogs Finishing	6	6	1
8.	Hogs Producing Weaning Pigs	128	36	308
9.	Sheep & Goats	50		15
10.	Sheep, Feeder Lambs			
11.	Chickens (including Hens & Broilers)	10	14	5
12.	Turkeys	125	616	5
13.	Other Productive Livestock	10		20
14.	Miscellaneous Livestock Expense	1105	2242	789
15.	Feed Bought	7193	14564	6505
16.	Fertilizer	1052	1860	838
17.	Chemicals	244	502	210
18.	Other Crop Expense	681	1030	856
19.	Irrigation Operation Costs	61	117	101
20.	Custom Work Enter. Opr. costs, Inc. Labor	23	114	
21.	Custom Work Hired	1174	2115	936
22.	Repair & Upkeep of Livestock Equipment	202	335	171
23.	Repair & Upkeep of Farm Real Estate	405	455	470
24.	Gas, Oil & Grease Bought (Farm Share)	1270	1769	1509
25.	Repair & Opr. of Mach., Tractor, Truck & Auto	1396	1940	1490
26.	Repair & Upkeep of Irrigation Equip.	28	73	37
27.	Repairs, -Custom Work Enterprise	4	19	
28.	Wages of Hired Labor	835	1758	878
29.	Personal Property & Real Estate Taxes	390	632	410
30.	General Farm Expense	596	939	599
31.	Telephone Expense (Farm Share)	140	170	172
32.	Electricity Expense (Farm Share)	468	728	437
33.	TOTAL CASH OPERATING EXPENSE	\$ 19034	\$ 33814	\$ 18447
34.	Power, Crop & Gen. Mach. Bought (Farm Share)	4274	7016	5328
35.	Irrigation Equipment bought	548	352	1547
36.	Custom Work Equipment Bought		2	
37.	Livestock Equipment Bought	687	956	888
38.	New Real Estate & Improvement	3124	5011	4798
39.	TOTAL FARM PURCHASES (33) thru (38)	\$ 27667	\$ 47150	\$31009
40.	Decrease in Farm Capital	1982	1606	3330
41.	Interest on Farm Capital	4134	6479	4255
42.	Unpaid Family Labor	869	890	1343
43.	Labor Charge for Partners & Other Opr.	101	324	83
44.	Board Furnished Hired Labor	42	52	37
45.	TOTAL FARM EXPENSE (39) Thru (44)	\$ 34796	\$ 56501	\$40057
46.	Labor Earnings*(Whole Farm)(2A/40)-(45)	\$ 1227	\$19753	(-14348)
47.	Number of Operators	1	1	1

\*Labor earnings represent - the return for the operator's labor after all expenses are deducted - (2A/28)-(36)

TABLE 3 - ENTERPRISE STATEMENT - 1976

	Average of 67 Farms		
	334 Farms	High	Low
1. RETURNS & NET INCREASES			
2. PRODUCTIVE LIVESTOCK			
3. Dairy Cows	\$ 16678	\$ 39593	\$ 5184
4. Other Dairy Cattle	2856	6926	983
5. Beef Breeding Cattle	835	1144	230
6. Feeder Cattle	343	543	785
7. Hogs, Complete & Mixed	794	1297	1449
8. Hog Finishing Enterprise	13	21	
9. Producing Weaning Pigs	1266	1254	3138
10. Sheep & Goats	73		5
11. Sheep, Feeder Lambs			
12. Chickens (including Hens & Broilers)	52	62	50
13. Turkeys	551	2721	26
14. Other Productive Livestock	10		25
15. TOTAL ALL PRODUCTIVE LIVESTOCK	\$ 23470	\$ 53562	\$ 11873
16. Value of Feed Fed to Livestock	16558	32301	12897
17. Return over Feed from Livestock	6912	21261	(-1023)
18. Crop, Seed & Feed	9674	20794	5768
19. Cooperative Patronage Refunds	137	295	84
20. Miscellaneous Farm Income	697	1056	660
21. Custom Work Enterprise	17	83	
22. TOTAL RETURNS & NET INCREASES	\$ 17438	\$ 43489	\$ 5489
23. EXPENSES AND NET DECREASES			
24. Truck & Auto (Farm Share)	\$ 1465	\$ 2223	\$ 1655
25. Tractors & Crop Machinery	3963	5639	4742
26. Irrigation Equipment	113	2	353
27. Electricity	468	728	437
28. Livestock Equipment	583	1104	504
29. Buildings, Fences & Tiling	1285	1634	1631
30. Bare Land	(-2)	(-1575)	1722
31. Miscellaneous Livestock Expense	1105	2242	789
32. Labor	1869	3196	2485
33. Labor charge for other operator(s)	101	324	83
34. Property Tax	390	632	410
35. General Farm Expense & Telephone	736	1109	771
36. Interest on Farm Capital	4134	6479	4255
37. TOTAL EXPENSES & NET DECREASES	\$ 16211	\$ 23736	\$ 19837
38. Labor Earnings	\$ 1227	\$ 19753	\$ (-14348)
39. Number of Farm Operators	1	1	1

Table 3 combines Tables 1, 2A, and 2B. Cash receipts and expenses are adjusted for changes in inventory for each enterprise and for each category of expense in order to show net increases and net decreases. The resulting labor earnings are the same as those on Table 2B.

TABLE 4 - HOUSEHOLD EXPENSE - 1976

	Average of 37 Farms 40 Farms		
	194 Farms	Highs	Lows
1. Number of Persons - Family	4	5	5
2. Number of Adult Equivalent - Family	3.2	3.7	3.5
3. Church & Welfare	\$ 268	\$ 429	\$ 189
4. Medical Care & Health Insurance	842	1176	786
5. Food & Meals Bought	2032	2288	2192
6. Operating Expense & Supplies	547	700	593
7. Furnishings & Equipment	478	554	326
8. Clothing & Clothing Materials	487	583	512
9. Personal Care, Personal Spending	246	245	305
10. Education	248	162	346
11. Recreation	225	250	245
12. Gifts & Special Events	269	291	404
13. Personal Share Truck & Auto Expense	511	439	628
14. Operator Share Upkeep on Dwelling	137	93	110
15. Personal Share Telephone & Electricity Exp.	318	319	342
16. TOTAL CASH LIVING EXPENSE"	\$ 6609	\$ 7530	\$ 6977
17. Personal Share new Truck & Auto	281	454	60
18. New Dwelling Bought	339	449	17
19. Taxes & Other Deductions	283	529	192
20. Life Insurance & Other Savings & Investments	374	578	216
21. TOTAL HOUSEHOLD & PERSONAL (16) - (20)	\$ 7885	\$ 9540	\$ 7462
22. TOTAL FAMILY LIVING FROM THE FARM (33)	598	846	413
23. TOTAL CASH & NON-CASH EXPENSES (21) +(22)	\$ 8483	\$ 10385	\$ 7876

## FAMILY LIVING FROM THE FARM

	OPR. SHARE	OPR. SHARE	OPR. SHARE
25.			
26. Milk & Cream (Quarts)	144	236	54
27. Beef & Buffalo (Pounds)	322	431	241
28. Pork (Pounds)	53	50	70
29. Lamb, Mutton, Goat (Pounds)			
30. Poultry, All Fowl (Pounds)	17	35	21
31. Eggs (dozen)	7	16	3
32. Veg., Fruits, Spuds, & Fuel-Also Other Produce	54	78	24
33. TOTAL FAMILY LIVING FROM THE FARM	\$ 598	\$ 846	\$ 413

The household and personal expenses and receipts presented in Table 4 are for those farms with complete accounts. These farmers spent an average of \$657 per month for family living in addition to the food, fuel, and housing furnished by the farm.

TABLE 5 - NET WORTH STATEMENT - OPERATOR - 1976  
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES

		Average of 313 Farms	
		Jan 1	-----Dec. 31
1.	Total Productive Livestock	\$ 15108	\$ 15393
2.	Crop, Seed & Feed	6116	6874
3.	Total Power, Machinery & Equipment	12993	15647
4.	Land	21657	22399
5.	Buildings, Fences, Etc.	10440	11210
6.	TOTAL FARM CAPITAL	\$ 66315	\$ 71523
7.	Non-Farm Assets	8223	9158
8.	Dwelling	7686	8272
9.	TOTAL ASSETS	\$ 82225	\$ 88953
10.	Real Estate Mortgages	17500	19194
11.	Chattel Mortgages	13206	14737
12.	Notes	2182	2960
13.	Accounts Payable	1288	1625
14.	TOTAL LIABILITIES	\$ 34177	\$ 39516
15.	Farmers Net Worth	\$ 48048	\$ 50436
16.	GAIN(OR LOSS) IN NET WORTH		\$ 2389
17.	SUPPLEMENTARY MANAGEMENT INFORMATION		
18.	Operators Labor Earnings (6B/47)	\$ 471	
19.	Return to Capital & Family Labor (6B/48)	3157	
20.	Non-Farm Income		
21.	Outside Investment Income	219	
22.	Other Personal Income & Income Tax Refund	5112	
23.	TOTAL NON-FARM INCOME	\$ 5330	
24.	TOTAL FAMILY FARM & NON-FARM INCOME	\$ 8487	
25.	Total Money Borrowed	14514	
26.	Total Paid on Debt (Principle)	10110	
27.	Total Household & Personal Cash/Non-cash Exp(4/23)	6369	
28.	Ratio: Total Farm Exp. to Total Farm Rec. (O.S.)	.987	
		Jan. 1	Dec. 31
29.	Ratio: Total Assets to Total Liabilities	2.406	2.310
30.	Ratio: Non-Real Estate Assets-Non-Real Est. Liabil.	2.545	2.436
31.	Ratio: Real Est. Assets to Real Est. Liabil.	2.273	2.182
32.	Ratio: Net Worth to Total Liabilities	1.406	1.309
33.	*Ratio: Cash Opr. Exp. to Adj. Total Farm Sales (O.S.)		.810
34.	Ratio: Total Farm Rec. to Avg. Farm Capital (W.F.)		.525
35.	Ratio: Total Farm Rec. to Avg. Farm Capital (O.S.)		.523

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

The net worth statement presents a picture of the financial structure of the operator's share of the farm business at the beginning and at the end of the year. The gain or loss in net worth is a dollar measure of progress. This statement, accurately kept over a period of years is one of the best measures of financial progress.

The supplementary information listed in Table 5 is helpful in studying the financial structure of the farm. All figures are presented on the operators share only basis.

TABLE 5 - NET WORTH STATEMENT - OPERATOR - 1976 (Continued)  
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES

	64 Farms High		61 Farms Low	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1. Total Productive Livestock	\$ 25172	\$ 27253	\$ 14178	\$ 13235
2. Crop, Seed & Feed	10873	14380	5642	4560
3. Total Power Machinery & Equipment	19958	23693	13370	17127
4. Land	25498	26709	26674	27640
5. Buildings, Fences, Etc.	15866	17358	11209	11976
6. TOTAL FARM CAPITAL	\$ 97366	\$109393	\$ 71072	\$ 74538
7. Non-Farm Assets	10131	11437	10619	11123
8. Dwelling	7793	8653	8036	8454
9. TOTAL ASSETS	\$115290	\$129483	\$ 89726	\$ 94115
10. Real Estate Mortgages	20333	22485	19960	23242
11. Chattel Mortgages	16246	17196	15530	17174
12. Notes	4296	4151	1515	4106
13. Accounts Payable	1999	2286	1404	1873
14. TOTAL LIABILITIES	\$ 42874	\$ 46113	\$ 38409	\$ 46394
15. Farmers Net Worth	\$ 72416	\$ 83365	\$ 51317	\$ 47720
16. GAIN (OR LOSS) IN NET WORTH		\$ 10949		\$(-3596)
17. SUPPLEMENTARY MANAGEMENT INFORMATION				
18. Operators Labor Earnings (6B/47)	\$ 17540		\$(-15131)	
19. Ret.To Cap. & Fam. Labor (6E/48)	21685		(-12001)	
20. NON-FARM INCOME				
21. Outside Investment Income	163		673	
22. Other Per. Inc.& Inc.Tax Refund	2937		8506	
23. TOTAL NON-FARM INCOME	\$ 3100		\$ 9179	
24. TOTAL FAM. FARM & NON-FARM INC.	\$ 24785		\$(-2822)	
25. Total Money Borrowed	18312		20560	
26. Total Paid on Debt (Principle)	15037		12172	
27. Tot. House/Per.Cash/Non-Cash Exp.(4/23)	7803		6045	
28. Ratio:Tot. Farm Exp.to Tot.Farm Rec.(O.S.)	.761		1.565	
	Jan.1	Dec.31	Jan.1	Dec.31
29. Ratio:Tot. Assets to Total Liabil.	2.689	2.808	2.336	2.029
30. Ratio:Non-Real Est.Assets-Non-Real Est.Liab	2.934	3.248	2.375	1.989
31. Ratio:Real Est.Assets to Real Est. Liabil.	2.418	2.345	2.301	2.068
32. Ratio:Net Worth to Total Liabilities	1.689	1.808	1.336	1.029
33. *Ratio:Cash Opr. Exp. to Adj. Total Farm Sales(O.S.)		.665		1.181
34. Ratio:Total Farm Rec.to Avg. Farm Cap.(W.F.)		.706		.372
35. Ratio: Total Farm Rec. to Avg. Farm Cap.(O.S.)		.710		.368

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

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?"

The ratio of Assets to Liabilities indicates the degree of solvency at the beginning and end of the year. This is often referred to as the "Net Capital Ratio". It answers the question, "How many dollars of total assets do I have to cover each dollar of debt.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1975

		Average of 67 Farms 67 Farms		
		334	High	Low
1.	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS			
2.	Dairy Cows	\$ 1350	\$ 2539	\$ 705
3.	Dairy Products	16349	36991	5285
4.	Other Dairy Cattle	1220	2797	420
5.	Beef Breeding Cattle	1303	958	1986
6.	Beef Feeder Cattle	464	762	898
7.	Hogs Complete & Mixed	645	1136	977
8.	Hogs Finishing	12	18	
9.	Hogs Producing Weaning Pigs	1371	1187	3785
10.	Sheep, Goats & Wool, Farm Flock	56	12	11
11.	Sheep & Wool, Feeder Lambs			
12.	Chickens (Including Hens & Broilers)	25	4	7
13.	Turkeys	675	3337	28
14.	Eggs	22	50	30
15.	Other Productive Livestock & Products	15		59
16.	Other Miscellaneous Livestock Income	8		39
17.	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 23513	\$ 49792	\$ 14231
18.	SALE OF CROPS			
19.	Wheat	119	283	36
20.	Other Small Grain	191	203	162
21.	Corn	171	437	129
22.	Soybeans	1		
23.	Other Row Crops	57	24	177
24.	Legumes & Other Roughage	387	564	545
25.	Grass Seed	2	10	
26.	Fruits & Nuts			
27.	Veg., Roadside Market & Specialty	193		906
28.	Nursery, Timber & Other	364	1526	80
29.	Set Aside Acres - Government Payments			
30.	TOTAL SALES FROM CROPS	\$ 1486	\$ 3046	\$ 2034
31.	Capital Assets Sold	902	3308	442
32.	Gas Tax Refund	83	118	95
33.	Income From Work off the Farm	400	397	350
34.	Custom Work Enterprise Income	45	226	
35.	Patronage Refunds	136	293	81
36.	Miscellaneous Farm Income	674	831	720
37.	TOTAL FARM SALES	\$ 27239	\$ 58011	\$ 17954
38.	Increase in Farm Capital	7254	13938	6854
39.	Family Living from the Farm	539	738	389
40.	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 35032	\$ 72687	\$ 25197
41.	Adjusted Total Farm Sales (37)-(31)	26337	54704	17512
42.	Total Cash Farm Operating Expense	21352	36289	20964
43.	Net Cash Operating Income	\$ 4985	\$ 18415	\$(-3453)

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 - OPERATORS SHARE OF CASH EXPENSES - 1976

		Average of 67 Farms 67 Farms		
		334 Farms	High	Low
1.	PURCHASE OF LIVESTOCK			
2.	Dairy Cows	\$ 784	\$ 1334	\$ 715
3.	Other Dairy Cattle	313	325	254
4.	Beef Breeding Cattle	195	200	353
5.	Beef Feeder Cattle	86	44	254
6.	Hogs Complete	48	28	133
7.	Hogs Finishing	6	6	1
8.	Hogs Producing Weaning Pigs	128	36	340
9.	Sheep, Farm Flock	50	1	15
10.	Sheep, Feeder Lambs			
11.	Chickens	10	14	5
12.	Turkeys	125	616	5
13.	Other Productive Livestock	10		20
14.	Miscellaneous Livestock Expense	1084	2078	789
15.	Feed Bought	7029	13776	6194
16.	Fertilizer	1033	1709	907
17.	Chemicals	241	443	214
18.	Other Crop Expense	667	1000	868
19.	Irrigation Operation Cost	58	88	101
20.	Custom Work Opr. Costs, Inc. Labor	23	114	
21.	Custom Work Hired	1165	2050	948
22.	Repair & Upkeep of Livestock Equipment	200	316	162
23.	Repair & Upkeep of Livestock Equipment	402	456	472
24.	Gas, Oil, Grease Bought (Farm Share)	1252	1696	1508
25.	Repair & Oper of Mach, Tractor, Truck, Auto FS	1378	1857	1483
26.	Repair & Upkeep of Irrigation Equipment	28	71	37
27.	Repairs, Custom Work Enterprise	4	19	
28.	Wages of Hired Labor	787	1532	880
29.	Personal Property & Real Estate Taxes	382	583	413
30.	Cash Rent	462	1312	291
31.	General Farm Expenses	588	887	611
32.	Telephone Expense (Farm Share)	135	156	165
33.	Electricity Expense (Farm Share)	453	679	427
34.	Interest Expense	2227	2861	2398
35.	TOTAL CASH OPERATING EXPENSE	\$ 21352	\$ 36289	\$ 20964
36.	Power, Crop & Gen. Mach. Bought (Farm Share)	4256	6832	5158
37.	Irrigation Equipment Bought	548	138	1544
38.	Custom Work Enterprise Equip. Bought			
39.	Livestock Equipment Bought	670	879	886
40.	New Real Estate & Improvements	3122	4851	4797
41.	TOTAL FARM PURCHASES (35) Thru (40)	\$ 29947	\$ 48989	\$ 33350
42.	Decrease in Farm Capital	1944	1822	3404
43.	Interest on Farm Capital (Equity)	1815	3273	1807
44.	Unpaid Family Labor	869	846	1314
45.	Board Furnished Hired Labor	42	52	37
46.	TOTAL FARM EXPENSE (41) THRU (45)	\$ 34618	\$ 54982	\$ 39913
47.	Labor Earnings (Opr. Share) (6A/40)-(46)	\$ 415	\$ 17705	\$ (-14715)
48.	Return to Capital & Family Labor (47)+(44)+(43)	\$3098	\$ 21824	\$ (-11594)

Return to Capital and Family Labor represents the amount available for debt service, living expense, and savings.



### 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, or ten hours of work off the farm for pay.

#### WORK UNITS FOR CROPS, LIVESTOCK, AND WORK OFF THE FARM

Item		Item	
Dairy Cows	7.0/cow	Barley, Wheat, Oats, Rye	.30/acre
Other Dairy Cattle	1.2/head	Oat Silage	.40/acre
Beef Breeding Cows	1.5/head	Canning Corn	.40/acre
Beef Feeders	.12/cwt.	Corn for Grain	.55/acre
Hogs-Complete	.12/cwt.	Soybeans	.45/acre
Hogs-Finishing	.06/cwt.	Corn & Cane Silage	.80/acre
Hogs-Wean. Pigs	1.4/litter	Alfalfa Hay	.60/acre
Sheep, Farm Flock	.60/ewe	O. Leg. & Mix Hay	.40/acre
Lambs, Feeders	.30/cwt	Tame Grass Hay	.20/acre
Chickens, Lay. Flock	5.0/100	Annual Hay	.30/acre
Broilers	.20/cwt.	Leg & Grass Silage	.40/acre
Turkeys, Lay. Flock	25.0/100	Legume & Grass Seed	.40/acre
Turkey Poults	.12/cwt.	Summer Fallow Tilled	.40/acre
Labor Off the Farm	1.0/\$20	Wild Hay	.20/acre
Diverted Acres	.20/acres		

#### AVERAGE PRICES OF HOME GROWN FEED AND OTHER PRICES USED IN 1976 REPORT

##### SMALL GRAIN & CORN

Corn	\$2.50/Bu.
Oats	1.50/Bu.
Soybeans	6.40/Bu.
Wheat	2.50/Bu.
Rye	2.80/Bu.
Barley (Feed)	2.40/Bu.
Potatoes	2.20/Bu. (\$3.50/cwt.)

##### PASTURE PER HEAD PER MONTH

Dairy cws, Beef cows	\$5.00
Other Dairy & Beef	2.50
Hogs	.30
Pigs	.10
Sheep	.40
Lambs	.20

##### ROUGHAGES

Alfalfa Hay	\$80.00/ton
O. Leg & Mix	70.00/ton
Annual & Tame	50.00/ton
Corn Silage	20.00/ton
Oats Silage	20.00/ton
Leg. & Grass Sil.	20.00/ton
Haylage	40.00/ton
Straw	30.00/ton

##### PRODUCTS USED IN THE HOME

Cream	\$1.00/qt.
Whole Milk	.18/qt.
Whole Milk fed	8.00/cwt.
Skim Milk fed	1.00/cwt.

##### UNPAID FAMILY LABOR

Second Operators Labor \$550.00/month

Unpaid Family Labor \$15.00/day

LAND COST used on Table 10 was considered to be the rental value of land on each farm. Interest on Farm Capital - 6%.

## MEASURES OF FARM ORGANIZATION EFFICIENCY

The following explanations and definitions are for use in interpreting Table 8 and the Thermometer Chart.

1. LABOR EARNINGS - 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. It is a whole farm figure taking into account all income and expense, cash and non-cash, including a charge for the use of farm capital. Tables 2B and 3 show two methods of determining labor earnings. The operator's share of labor earnings is shown on Table 6B and may be different from Whole Farm Labor Earnings.
2. CROP YIELDS INDEX - A measure of the crop yield level for all crops produced. It is expressed as a percentage of the average; the average being 100%.
3. GROSS RETURN PER ACRE - Reflects both crop selection and crop yield.
4. RETURN PER \$100 FEED FED TO PRODUCTIVE LIVESTOCK - A measure of the general level of efficiency for all livestock. It is expressed as a percentage with 100% representing average efficiency.
5. LIVESTOCK UNITS PER 100 ACRES - A measure of livestock density or population, particularly important for farms with limited cropland.
6. SIZE OF BUSINESS - WORK UNITS - A measure of the total work load. A Work Unit represents the average accomplishment of a worker in one 10-hour day. Work Unit values are assigned to each class of livestock each crop, and to other tasks utilizing farm labor.
7. WORK UNITS PER WORKER - A measure of labor efficiency. It is determined by dividing the work units by the total number of workers.
8. POWER, MACHINERY, EQUIPMENT, AND BUILDING EXPENSE PER WORK UNIT - A measure of expense control. It is the total cost of items 24 through 28 in Table 3 divided by the number of Work Units.
9. FARM CAPITAL INVESTMENT PER WORKER - Another indication of size of business. Useful in relating farm businesses to other industries.

Other items listed on Table 8 are related to the above measures and serve to further define and describe the efficiency level of a farm business.

Note should be taken that items listed in Table 8 and the Thermometer Chart are to be considered in light of the individual farm and farm operator. Although in general, an above-average level for each factor listed would indicate an above average earnings, this may not be true when individual farms are considered. The inter-relationship of factors varies from farm to farm.

TABLE 8 - MEASURES OF FARM ORGANIZATION - 1976

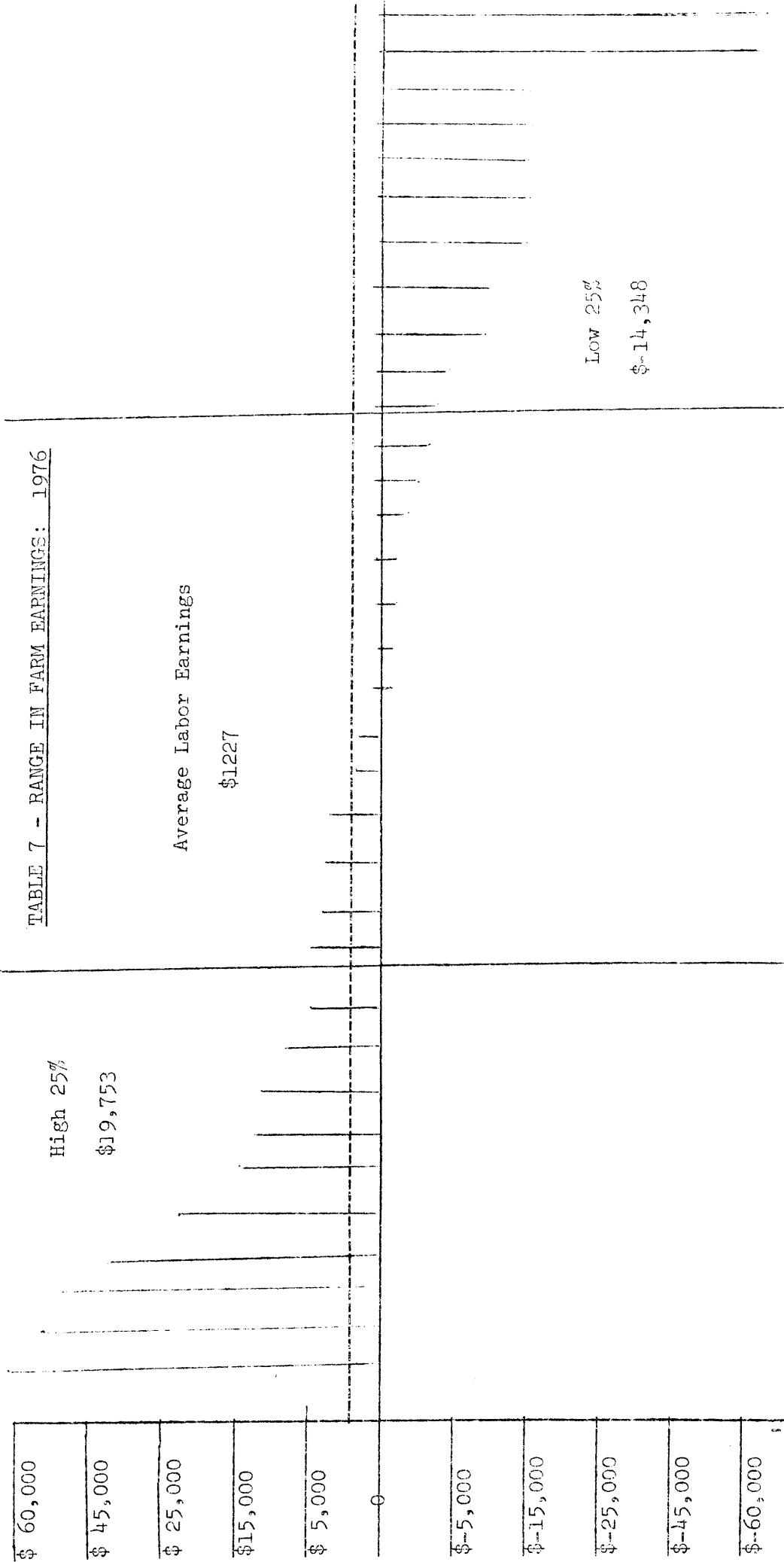
	Average of 334 Farms	67 High	67 Low
1. Labor Earnings	\$ 1227	\$ 19753	\$(-14348)
2. Crop Yield Index	92.0	103.4	89.9
3. Percent Tillable Land in High Return Crops			
4. Gross Return Per Tillable Acre (Exc. Pasture)	\$ 76.98	\$ 98.87	\$ 73.83
5. Return Per \$100 Feed Fed Prod. Livestock Index	100.0	109.2	85.5
6. *Livestock Units Per 100 Acres	23.99	26.21	24.95
7. Size of Business-Work Units	264.46	473.95	207.15
8. Work Units Per Worker	176.31	266.26	126.31
9. Power Mach., Equip., Bldg. Exp. Per Work Unit	\$ 29.81	\$ 23.96	\$ 45.00
10. Farm Capital Investment Per Worker	\$ 45928	\$ 60668	\$ 43245
11. INDEX OF RETURN PER \$100 FEED FED			
12. 6020A Beef Breeding Farm/Comm/Gen., Cow Herd	100.0		
13. 6090A Beef Breeding Range, Whole Herd, Comm.	100.0		
14. 6100A Beef Breeding Farm, Whole Herd, Comm.	100.0	197.2	NEGATIVE
15. 6120A Beef Breeding Farm, Whole Herd, Purebred	100.0		100.0
16. 6130A Beef Feeders Grass Fed	100.0	89.3	128.1
17. 6140A Beef Feeders Feedlot	100.0	115.9	98.7
18. 6250A Chickens, Laying Flock, Farm	100.0	124.3	69.6
19. 6260A Chickens, Broilers	100.0		
20. 6290A Dairy Cows, Comm., General	100.0	109.0	79.7
21. 6300A Dairy Cows, Purebred, General	100.0		
22. 6310A Other Dairy, Comm. Replacements	100.0	110.1	82.2
23. 6318A Other Dairy, Replace. & Feeder Stock	100.0	100.0	
24. 6422A Geese	100.0		
25. 6470A Hogs, Farrow, Finish, General	100.0	122.5	75.8
26. 6490A Hogs, Finishing	100.0		
27. 6510A Hogs, Weaning Pig Production	100.0	130.5	92.0
28. 6530A Hogs, Mixed Systems	100.0	102.7	
29. 6670A Sheep, Farm, Commercial	100.0		22.3
29. 6700A Turkeys, Poults, Heavy Breeds	100.0	100.0	
30. NUMBER OF ANIMAL UNITS	45.03	71.92	46.93
31. WORK UNITS			
32. Crops	82.08	141.09	94.62
33. Productive Livestock	170.16	320.46	107.45
34. Other Productive Work Units	12.21	12.41	5.08
35. EXPENSES PER WORK UNITS			
36. Tractor & Crop Machinery Expense	\$ 15.42	\$ 11.93	\$ 24.60
37. Farm Share of Auto & Truck Expense	\$ 5.54	\$ 4.70	\$ 7.99
38. Farm Share of Electric Expense	\$ 1.77	\$ 1.54	\$ 2.11
39. Livestock Equipment Expense	\$ 2.21	\$ 2.33	\$ 2.43
40. Building, Fence & Tiling Expense	\$ 4.86	\$ 3.46	\$ 7.87
41. **Tractor & Crop Mach. Exp. Per Crop Acre	\$ 23.05	\$ 23.26	\$ 26.91
42. Farm Power & Mach. Cost Alloc. to Livestock	\$ 914.71	\$ 1524.05	\$ 959.56
43. Building, Fence & Tiling Cost Alloc. to Crops	\$ 432.56	\$ 463.97	\$ 698.10
44. *Acres Include All Tillable Land, Non-Tillable Hay & Pasture			
45. **Acres Include All Tillable Land Plus Acres in Non-Tillable Hay			

# 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 from the center of the page. The average highs and average lows are also indicated by dotted lines.

Labor Earn- ings	Crop Yields	Gross Return per A. Till.A.	Return from Prod. Lvstk.	Prod. Lvstk. Units per 100 A.	Work Units per Worker	Work Units per Worker	P.M.F.A. B. Exp. per Work Unit	Farm Capital Investment per Worker
75,000	112	130	200	45	500	380	10.00	130,000
50,000	108	120	170	39	491	350	15.00	115,000
35,000	105	110	140	33	482	310	20.00	90,000
19,753	103	99	109	26	474	266	24.00	60,668
15,000	101	94	107	26	450	260	25.00	58,000
10,000	99	89	106	25	420	250	26.00	56,000
5,000	97	85	105	25	380	230	27.00	54,000
2,000	95	81	103	24	340	210	28.00	51,000
1,500	93	79	101	24	300	196	29.00	48,000
1,227	92	77	100	24	264	176	30.00	45,928
500	91	76	95	25	250	160	35.00	45,000
-500	90	75	90	25	225	140	40.00	44,000
-14,348	89	74	86	25	207	126	45.00	43,245
-20,000	60	68	80	20	200	100	50.00	80,000
-35,000	45	57	74	16	150	75	55.00	100,000
-50,000	30	44	67	12	100	50	60.00	120,000
-65,000	15	30	60	8	50	20	65.00	130,600

TABLE 7 - RANGE IN FARM EARNINGS: 1976



Each line represents 15 farm units. Every study of farm earnings shows a wide variation in earnings among farmers in a given year. Some of the causes for these differences in earnings, such as weather, may be beyond the control of the individual farmer. Other factors are within his control. The most important management factors affecting earnings are as follows:

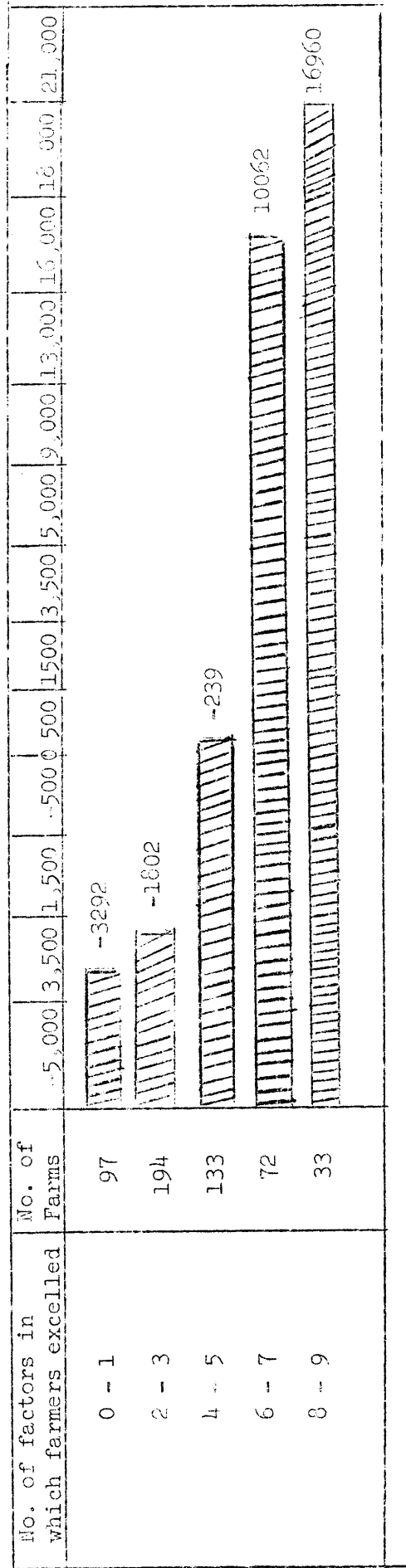
1. Crop Yields
2. Gross Return Per Tillable Acre
3. Returns from Livestock
4. Amount of Livestock
5. Size of business
6. Work units per worker
7. Control over expenses
8. Farm investments per worker

# LABOR EARNINGS CORRELATED WITH EXCELLED FACTORS

The thermometer chart shows eight major management factors that influence farm earnings within a given year. These eight factors are;

1. Crop yields
2. Gross Return for Tillage Acre
3. Returns from livestock
4. Amount of livestock
6. Work units per worker
7. Control over power & machinery expenses
8. Farm Investment Per Worker

The Combined effect of those management factors as related to farm earnings is shown on the table below. Attention is called to the fact that farmers exceeding the average in most of the management factors are also those reporting the highest labor earnings.



This table should be studied along with the tables on Measures of Farm Organization and Management Efficiency and the Thermometer Chart. The importance of these three tables to determine the financial "Heartbeat" of a farm operation cannot be over emphasized.

TABLE 9 - CROP ACRES AND YIELDS - 1976

		334 Farms Average Crop Acres	67 High Crop Acres	67 Low Crop Acres
A	Total Small Grain & Canning Peas	27.4	38.0	23.3
B	Total Row Crop	9.8	21.8	8.0
C	Total Legumes, Including Seed	36.7	65.2	40.5
D	Total Other Hay	47.0	44.2	55.3
E	Total Silage & Fodder	26.7	51.0	17.1
F	Total Tillable Pasture	16.2	12.9	21.7
G	Total Grass Crops			
I	Total Commercial Vegetables	.3	.1	1.4
J	Total Roadside Market/Specialty Crops	.3		1.2
K	Total Fallow & Idle Land	3.1	2.4	6.0
L	Total Tillable Land	167.5	235.6	174.5
M	Total Non Tillable Hay/Pasture	20.3	38.9	13.6
N	Total Non Tillable Forest Crops	3.7	18.1	
9985	Wild Hay Not Harvested (NON-TILLABLE)	6.3	11.5	5.7
9986	Pasture Not Harvested	54.5	56.4	59.4
9987	Timber Not Harvested	56.1	61.3	52.0
9988	Roads & Waste	17.6	21.0	19.3
9989	Farmstead	6.2	8.6	6.3
O	Total Land not Harvested	140.7	158.8	142.7
P	Total Non Tillable Land	164.7	215.8	156.3
Q	Total Land in Farm or Ranch	332.2	451.4	330.8
9992	SUPPLEMENTARY MANAGEMENT INFORMATION			
9993	Percent Land Tillable	50.4	52.2	52.8
9994	Percent Land in High Return Crop	33.5	30.8	54.0
9995	*Fertilizer Cost Per Acre	\$ 6.80	\$ 8.41	\$ 5.52
9996	*Crop Chemicals Per Acre	1.72	2.60	1.25
9997	*Seed & Other Costs Per Acre	4.51	4.68	5.37
9998	*Gas, Oil & Grease Bought Per Acre	5.95	5.69	7.40
9999	*Tillable Land (-) Tillable Pasture, Fallow & Idle Land			

## TABLES 10 - CROPS ANALYSIS

The following crop analysis represent an attempt to show the comparable return to labor, management and capital per acre from each crop.

Out of pocket costs for fertilizer, chemicals, seed and miscellaneous crop expense, hired labor, custom work and irrigation operation are actual costs that are assigned to each individual crop in the account book. These costs are shown in Table 10, under the heading Supplemental Costs.

Other costs, called Allocated Costs, are not actual costs but are either calculated costs, assigned costs or non-cash costs. Line 17 represents the cost of ownership--depreciation. Line 18 represents the cost of operation--gas, oil, grease and repairs. Work units are used as a factor on allocating a portion of lines 17 and 18 to each crop. For a typical operation or where the crop is unusual the Power Cost Allocations Factor (PCAF) on line 27 is used to modify the work unit for use in the allocation process. Land cost is considered to be the cash rental value based on comparable or actual rental values for similar land in each local area. For the land owner this rental must be at least enough to cover taxes and interest on investment in the land.

Irrigation crops have been separated from dryland crops. On these tables, line 13 represents operating costs for irrigation such as: gas, electricity and repairs. Line 19 represents depreciation on irrigation equipment.



TABLE 10 - CROP DATA FOR BARLEY, SPRING - 1976

	Average of 14 Farms		14 Farms
	28 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	26.0	20.5	31.5
2. Yield (Bushel)	21.7	34.8	13.1
3. Value Per Production Unit	2.25	2.21	2.28
4. Crop Product Return	\$ 48.73	\$ 76.88	\$ 29.97
5. Other Crop Income	2.54	2.59	2.54
6. TOTAL CROP RETURN	\$ 51.27	\$ 79.47	\$ 32.51
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 6.88	\$ 4.98	\$ 8.13
9. Chemicals	.15	.39	
10. Seed & Other	8.62	11.80	6.57
11. Special Hired Labor			
12. Custom Work Hired	.69	1.07	.44
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 16.34	\$ 18.24	\$ 15.14
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 34.93	\$ 61.23	\$ 17.37
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 7.23	\$ 6.52	\$ 7.70
18. Farm Power & Machinery-Operation	8.88	9.80	8.28
19. Irrigation Equipment-Ownership			
20. Land Costs	12.07	13.29	10.86
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	2.46	2.33	2.55
23. TOTAL ALLOCATED COSTS	\$ 30.64	\$ 31.94	\$ 29.39
24. RETURN OVER ALL LISTED COSTS	\$ 4.29	\$ 29.29	\$ (-12.02)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost Per Unit of Production	2.17	1.44	3.39
29. Return Over Listed Costs Per Unit	.20	.84	(-.92)
30. Breakeven Yield	20.88	22.71	19.53
31. TOTAL LISTED COSTS PER ACRE	\$ 46.98	\$ 50.18	\$ 44.53
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	----	----	----
34. Interest Allocation	----	----	----
35. Other Costs Not Listed	----	----	----
36. TOTAL COSTS	----	----	----

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

TABLE 10 - CROP DATA FOR FLAX - 1976

0085

	Average of 5 Farms Per Acre
1. Acres (Total)	44.4
2. Yield (Bushels)	10.1
2. Value Per Production Unit	\$ 6.31
4. Crop Product Return	\$ 63.96
5. Other Crop Income	.95
6. TOTAL CROP RETURN	\$ 64.91
7. SUPPLEMENTAL COSTS	
8. Fertilizer	\$ 5.02
9. Chemicals	.27
10. Seed & Other	6.60
11. Special Hired Labor	
12. Custom Work Hired	.45
13. Irrigation Operation	
14. TOTAL SUPPLEMENTAL COSTS	\$ 12.34
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 52.57
16. ALLOCATED COSTS	
17. Farm Power & Machinery-Ownership	\$ 3.20
18. Farm Power & Machinery- Operation	19.44
19. Irrigation Equipment-Ownership	
20. Land Costs	13.00
21. Miscellaneous Costs	
22. *Interest on Mach. & Equip. Investment	2.79
23. TOTAL ALLOCATED COSTS	\$ 38.43
24. RETURN OVER ALL LISTED COSTS	\$ 14.14
25. SUPPLEMENTARY MANAGEMENT INFORMATION	
26. Work Units Assigned Per Acre	.30
27. Power Costs Allocation Factor	1.80
28. Total Listed Cost Per Unit of Production	5.01
29. Return Over Listed Costs Per Unit	1.40
30. Breakeven Yield	8.05
31. TOTAL LISTED COSTS PER ACRE	\$ 50.77
32. OTHER POSSIBLE COSTS NOT LISTED	
33. Utilities & Other General Farm Expenses	-----
34. Interest Allocation	-----
35. Other Costs Not Listed	-----
36. TOTAL COSTS	-----

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

TABLE 10-0072 CROP DATA FOR OATS - FEED (1) - 1976

	Average of 161 Farms 161 Farms		
	323 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	30.0	29.0	31.1
2. Yield (Bushel)	36.1	50.4	22.8
3. Value Per Production Unit	1.55	1.51	1.60
4. Crop Product Return	\$ 55.97	\$ 76.07	\$ 36.43
5. Other Crop Income	5.07	7.21	3.09
6. TOTAL CROP RETURN	\$ 61.04	\$ 83.28	\$ 39.52
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 5.87	\$ 6.62	\$ 5.05
9. Chemicals	.40	.38	.42
10. Seed & Other	5.20	5.14	5.27
11. Special Hired Labor			
12. Custom Work Hired	1.60	2.07	1.19
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 13.07	\$ 14.21	\$ 11.93
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 47.97	\$ 69.07	\$ 27.59
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 6.34	\$ 6.31	\$ 6.39
18. Farm Power & Machinery-Operation	9.31	10.37	8.33
19. Irrigation Equipment-Ownership			
20. Land Costs	14.19	15.21	13.22
21. Miscellaneous Costs	.03	.10	
22. *Interest on Mach. & Equip, Investment	2.28	2.50	2.07
23. TOTAL ALLOCATED COSTS	\$ 32.15	\$ 34.49	\$ 30.01
24. RETURN OVER ALL LISTED COSTS	\$ 15.82	\$ 34.58	\$ (-2.42)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.99	.98	1.00
28. Total Listed Cost Per Unit of Production	1.25	.97	1.84
29. Return over Listed Costs Per Unit	.44	.69	(-.11)
30. Breakeven Yield	29.17	32.25	26.21
31. TOTAL LISTED COSTS PER ACRE	\$ 45.22	\$ 48.70	\$ 41.94
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR RYE - 1976

0120

	Average of 5 Farms Per Acre
1. Acres (Total)	22.2
2. Yield (Bushel)	13.6
3. Value Per Production Unit	2.13
4. Crop Product Return	\$ 29.05
5. Other Crop Income	
6. TOTAL CROP RETURN	\$ 29.05
7. SUPPLEMENTAL COSTS	
8. Fertilizer	\$ 4.05
9. Chemicals	
10. Seed & Other	3.47
11. Special Hired Labor	
12. Custom Work Hired	2.84
13. Irrigation Operation	
14. TOTAL SUPPLEMENTAL COSTS	\$ 10.36
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 18.69
16. ALLOCATED COSTS	
17. Farm Power & Machinery-Ownership	\$ 6.49
18. Farm Power & Machinery-Operation	7.20
19. Irrigation Equipment - Ownership	
20. Land Costs	11.00
21. Miscellaneous Costs	
22. *Interest on Mach. & Equip. Investment	1.08
23. TOTAL ALLOCATED COSTS	\$ 25.77
24. RETURN OVER ALL LISTED COSTS	\$ (-7.08)
25. SUPPLEMENTARY MANAGEMENT INFORMATION	
26. Work Units Assigned Per Acre	.30
27. Power Costs Allocation Factor	1.00
28. Total Listed Cost Per Unit of Production	2.65
29. Return Over Listed Costs Per Unit	(-.52)
30. Breakeven Yield	16.96
31. TOTAL LISTED COSTS PER ACRE	\$ 36.13
32. OTHER POSSIBLE COSTS NOT LISTED	
33. Utilities & Other Gen. Farm Expenses	-----
34. Interest Allocation	-----
35. Other Costs Not Listed	-----
36. TOTAL COSTS	-----

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

TABLE 10 - CROP DATA FOR SPRING WHEAT - 1976

0195

	Average of 22 Farms		22 Farms
	45 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	40.1	38.3	39.5
2. Yield (Bushel)	21.8	31.4	12.9
3. Value Per Production Unit	2.64	2.61	2.68
4. Crop Product Return	\$ 57.61	\$ 81.91	\$ 34.46
5. Other Crop Income	.72	1.54	
6. TOTAL CROP RETURN	\$ 58.33	\$ 83.45	\$ 34.46
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 8.73	\$ 10.91	\$ 6.61
9. Chemicals	1.47	2.22	.73
10. Seed & Other	8.15	8.43	7.82
11. Special Hired Labor			
12. Custom Work Hired	.80	.44	1.24
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 19.15	\$ 22.00	\$ 16.40
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 39.18	\$ 61.45	\$ 18.06
16. ALLOCATED COSTS			
17. Farm Power & Machinery--Ownership	\$ 6.19	\$ 9.26	\$ 2.82
18. Farm Power & Machinery--Operation	10.60	11.73	7.93
19. Irrigation Equipment--Ownership			
20. Land Costs	11.27	12.95	9.82
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	2.82	3.04	2.70
23. TOTAL ALLOCATED COSTS	\$ 30.88	\$ 36.98	\$ 23.27
24. RETURN OVER ALL LISTED COSTS	\$ 8.30	\$ 24.47	\$ (-5.21)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost Per Unit of Production	2.29	1.88	3.09
29. Return Over Listed Costs Per Unit	.38	.78	(-.41)
30. Breakeven Yield	18.95	22.60	14.80
31. TOTAL LISTED COSTS PER ACRE	\$ 50.03	\$ 58.98	\$ 39.67
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR WINTER WHEAT

0200

		Average of 3 Farms		3 Farms	
		7 Farms		High	
		Per Acre		Per Acre	
		Per Acre		Per Acre	
1.	Acres (Total)	23.0		19.3	31.7
2.	Yield (Bushel)	10.3		19.4	4.1
3.	Value Per Production Unit	2.81		2.88	2.50
4.	Crop Product Return	\$ 28.96	\$	55.80	\$ 10.35
5.	Other Crop Income	8.83			12.71
6.	TOTAL CROP RETURN	\$ 37.79	\$	55.80	\$ 23.06
7. SUPPLEMENTAL COSTS					
8.	Fertilizer				
9.	Chemicals	.09			
10.	Seed & Other	4.61		2.33	6.40
11.	Special Hired Labor				
12.	Custom Work Hired	1.09		3.01	
13.	Irrigation Operation				
14.	TOTAL SUPPLEMENTAL COSTS	\$ 5.79	\$	5.34	\$ 6.40
15.	RETURN OVER SUPPLEMENTAL COSTS	\$ 32.00	\$	50.46	\$ 16.66
16. ALLOCATED COSTS					
17.	Farm Power & Machinery-Ownership	\$ 6.06	\$	8.22	\$ 4.32
18.	Farm Power & Machinery-Operation	10.66		14.64	8.04
19.	Irrigation Equipment-Ownership				
20.	Land Costs	14.14		13.00	15.00
21.	Miscellaneous Costs				
22.	*Interest on Mach. & Equip. Investment	2.66		1.68	3.06
23.	TOTAL ALLOCATED COSTS	\$ 33.52	\$	37.54	\$ 30.42
24.	RETURN OVER ALL LISTED COSTS	\$ (- 1.52)	\$	12.92	\$ (-13.76)
25. SUPPLEMENTARY MANAGEMENT INFORMATION					
26.	Work Units Assigned Per Acre	.30		.30	.30
27.	Power Costs Allocation Factor	1.00		1.00	1.00
28.	Total Listed Cost Per Unit of Production	3.81		2.21	8.92
29.	Return Over Listed Costs Per Unit	(-.14)		.67	(-3.34)
30.	Breakeven Yield	13.99		14.39	14.73
31.	TOTAL LISTED COSTS PER ACRE	\$ 39.31	\$	42.88	\$ 36.82
32. OTHER POSSIBLE COSTS NOT LISTED					
33.	Utilities & Other Gen. Farm Expenses	_____		_____	_____
34.	Interest Allocation	_____		_____	_____
35.	Other Costs Not Listed	_____		_____	_____
36.	TOTAL COSTS	_____		_____	_____

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

TABLE 10 - CROP DATA FOR CORN FOR GRAIN - 1976

0275

	Average of 129 Farms	64 Farms High	64 Farms Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	26.9	29.4	23.8
2. Yield (Bushels)	45.2	61.8	25.3
3. Value Per Production Unit	2.45	2.45	2.44
4. Crop Product Return	\$ 110.86	\$ 151.43	\$ 61.60
5. Other Crop Income	1.15	.99	1.39
6. TOTAL CROP RETURN	\$ 112.01	\$ 152.42	\$ 62.99
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 20.07	\$ 23.61	\$ 15.55
9. Chemicals	7.51	8.20	6.72
10. Seed & Other	7.43	7.69	7.06
11. Special Hired Labor			
12. Custom Work Hired	2.75	3.27	2.27
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 37.76	\$ 42.77	\$ 31.60
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 74.25	\$ 109.65	\$ 31.39
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 13.72	\$ 14.66	\$ 12.44
18. Farm Power & Machinery-Operation	16.13	16.15	15.18
19. Irrigation Equipment-Ownership			
20. Land Costs	17.09	18.02	16.11
21. Miscellaneous Costs	.11	.20	
22. *Interest on Mach. & Equip. Investment	4.30	4.43	4.03
23. TOTAL ALLOCATED COSTS	\$ 51.35	\$ 53.46	\$ 47.76
24. RETURN OVER ALL LISTED COSTS	\$ 22.90	\$ 56.19	\$ (-16.37)
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	1.97	1.56	3.14
29. Return Over Listed Costs Per Unit	.51	.91	(-.65)
30. Breakeven Yield	36.37	39.28	32.52
31. TOTAL LISTED COSTS PER ACRE	\$ 89.11	\$ 96.23	\$ 79.36
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expense	-----	-----	-----
34. Interest	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 -

CROP DATA FOR ALFALFA HAY - 1976

0400

	Average of 93 Farms		
	187 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	46.4	44.0	49.1
2. Yield (Ton)	1.8	3.3	.5
3. Value Per Production Unit	69.86	73.80	66.24
4. Crop Product Return	\$ 126.47	\$ 239.84	\$ 36.42
5. Other Crop Income	.58	.39	.73
6. TOTAL CROP RETURN	\$ 127.05	\$ 240.23	\$ 37.15
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 4.29	\$ 5.34	\$ 3.34
9. Chemicals	.09	.11	.04
10. Seed & Other	3.81	4.98	2.79
11. Special Hired Labor	.06		.12
12. Custom Work Hired	.41	.45	.37
13. Irrigation Operation	.04	.07	
14. TOTAL SUPPLEMENTAL COSTS	\$ 8.70	\$ 10.95	\$ 6.66
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 118.35	\$ 229.28	\$ 30.49
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 12.96	\$ 12.47	\$ 13.35
18. Farm Power & Machinery-Operation	14.92	17.73	12.36
19. Irrigation Equipment-Ownership		.02	
20. Land Costs	\$ 17.04	\$ 20.78	\$ 13.31
21. Miscellaneous Costs	.11	.07	.14
22. *Interest on Mach. & Equip. Investment	4.28	4.77	3.85
23. TOTAL ALLOCATED COSTS	\$ 49.31	\$ 55.84	\$ 43.01
24. RETURN OVER ALL LISTED COSTS	\$ 69.04	\$ 173.44	\$ (-12.52)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.60	.60	.60
27. Power Costs Allocation Factor	.96	.98	.95
28. Total Listed Cost Per Unit of Production	32.04	20.55	90.33
29. Return over Listed Costs per Unit	38.14	53.36	(-22.78)
30. Breakeven Yield	.83	.91	.75
31. TOTAL LISTED COSTS PER ACRE	\$ 58.01	\$ 66.79	\$ 49.67
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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



TABLE 10 - CROP DATA FOR MEDIUM RED CLOVER SEED - 1976

0460

	Average of 15 Farms Per Acre	7 Farms High Per Acre	7 Farms Low Per Acre
1. Acres (Total)	12.1	23.4	16.7
2. Yield (Pounds)	106.9	162.9	29.2
3. Value Per Production Unit	.55	.55	.56
4. Crop Product Return	\$ 58.30	\$ 89.62	\$ 16.35
5. Other Crop Income	6.02	10.21	.54
6. TOTAL CROP RETURN	\$ 64.82	\$ 99.83	\$ 16.89
7. SUPPLEMENTAL COSTS			
8. Fertilizers	\$ .63	\$ 1.15	\$
9. Chemicals			
10. Seed & Other	1.31	2.18	.18
11. Special Hired Labor			
12. Custom Work Hired	3.14	5.51	
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 5.08	\$ 8.84	\$ .18
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 59.74	\$ 90.99	\$ 16.71
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 20.84	\$ 11.79	\$ 33.75
18. Farm Power & Machinery-Operation	20.87	21.83	18.95
19. Irrigation Equipment-Ownership			
20. Land Costs	\$ 11.67	\$ 13.57	8.86
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	4.75	3.59	6.41
23. TOTAL ALLOCATED COSTS	\$ 58.13	\$ 50.78	\$ 67.97
24. RETURN OVER ALL LISTED COSTS	\$ 1.61	\$ 40.21	\$(-51.26)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.50	.50	.50
27. Power Costs Allocation Factor	.99	1.00	.97
28. Total Listed Cost Per Unit Of Production	.59	.37	2.34
29. Return Over Listed Costs Per Unit	.01	.25	(-1.75)
30. Breakeven Yield	\$ 114.93	\$ 108.40	121.70
31. TOTAL LISTED COSTS PER ACRE	\$ 63.21	\$ 59.62	\$ 68.15
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other General Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR OTHER LEGUME HAY - 1976

0505

	Average of 50 Farms		50 Farms
	100 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	58.5	46.9	70.1
2. Yield (Ton)	.9	1.4	.6
3. Value Per Production Unit	62.70	62.20	63.19
4. Crop Product Return	\$ 57.88	\$ 90.19	\$ 36.06
5. Other Crop Income	.36	.02	.60
6. TOTAL CROP RETURN	\$ 58.24	\$ 90.21	\$ 36.66
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 2.34	\$ 2.75	\$ 2.08
9. Chemicals	.03	.09	
10. Seed & Other	2.03	3.33	1.17
11. Special Hired Labor	.03		.06
12. Custom Work Hired	.26	.23	.27
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 4.69	\$ 6.40	\$ 3.58
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 53.55	\$ 83.81	\$ 33.08
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 9.85	\$ 12.76	\$ 7.91
18. Farm Power & Machinery-Operation	11.83	13.03	11.04
19. Irrigation Equipment-Ownership			
20. Land Costs	15.26	18.18	12.34
21. Miscellaneous Costs	.05	.13	
22. *Interest on Mach. & Equip. Investment	2.89	3.77	2.31
23. TOTAL ALLOCATED COSTS	\$ 39.88	\$ 47.87	\$ 33.60
24. RETURN OVER ALL LISTED COSTS	\$ 13.67	\$ 35.94	\$ (-.52)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	.96	.96	.96
28. Total Listed Cost Per Unit of Production	48.30	37.43	65.15
29. Return Over Listed Costs Per Unit	14.80	24.79	(-.90)
30. Breakeven Yield	.71	.87	.59
31. TOTAL LISTED COSTS PER ACRE	\$ 44.57	\$ 54.27	\$ 37.18
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other General Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR TILLABLE GRASS PASTURE - 1976

0575

		Average of 61 Farms 122 Farms	61 Farms High	61 Farms Low
		Per Acre	Per Acre	Per Acre
1.	Acres (Total	47.8	42.8	52.7
2.	Yield (Tons)	11.78	13.29	10.59
3.	Value Per Production Unit	1.43	1.48	1.39
4.	Crop Product Return	\$ 16.84	\$ 19.67	\$ 14.72
5.	Other Crop Income	.02		.04
6.	TOTAL CROP RETURN	\$ 16.86	\$ 19.67	\$ 14.76
7.	SUPPLEMENTAL COSTS			
8.	Fertilizer	\$ .74	\$ .68	\$ .80
9.	Chemicals	.02	.02	.02
10.	Seed & Other	.40	.26	.52
11.	Special Hired Labor			
12.	Custom Work Hired	.02		.02
13.	Irrigation Operation			
14.	TOTAL SUPPLEMENTAL COSTS	\$ 1.18	\$ .96	\$ 1.36
15.	RETURN OVER SUPPLEMENTAL COSTS	\$ 15.68	\$ 18.71	\$ 13.40
16.	ALLOCATED COSTS			
17.	Farm Power & Machinery-Ownership	\$ 1.05	\$ .67	\$ 1.35
18.	Farm Power & Machinery-Operation	1.35	1.04	1.60
19.	Irrigation Equipment-Ownership			
20.	Land Costs	9.84	9.98	9.70
21.	Miscellaneous Costs			
22.	*Interest on Mach. & Equip. Investment	.26	.25	.26
23.	TOTAL ALLOCATED COSTS	\$ 12.50	\$ 11.94	\$ 12.91
24.	RETURN OVER ALL LISTED COSTS	\$ 3.18	\$ 6.77	\$ .49
25.	SUPPLEMENTARY MANAGEMENT INFORMATION			
26.	Work Units Assigned Per Acre	.04	.04	.04
27.	Power Costs Allocation Factor	.86	.82	.89
28.	Total Listed Cost Per Unit of Production	1.15	.97	1.34
29.	Return Over Listed Costs Per Unit	.28	.51	.05
30.	Breakeven Yield	9.57	3.72	10.34
31.	TOTAL LISTED COSTS PER ACRE	\$ 13.68	\$ 12.90	\$ 14.27
32.	OTHER POSSIBLE COSTS NOT LISTED			
33.	Utilities & Other Gen. Farm Expenses	-----	-----	-----
34.	Interest Allocation	-----	-----	-----
35.	Other Costs Not Listed	-----	-----	-----
36.	TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR OTHER TILLABLE GRASS HAY

0515

	Average of 70 Farms 140 Farms			70 Farms	
	Per Acre	High	Low	Per Acre	Per Acre
1. Acres (Total)	41.1	38.8	43.3		
2. Yield (Tons)	1.3	2.3	.4		
3. Value Per Production Unit	42.02	42.31	41.73		
4. Crop Product Return	\$ 56.23	\$ 99.23	\$ 18.31		
5. Other Crop Income	.22	.46			
6. TOTAL CROP RETURN	\$ 56.45	\$ 99.69	\$ 18.31		
7. SUPPLEMENTAL COSTS					
8. Fertilizer	\$ .54	\$ .75	\$ .37		
9. Chemicals	.37	.75			
10. Seed & Other	1.05	1.32	.81		
11. Special Hired Labor					
12. Custom Work Hired	.80	1.01	.62		
13. Irrigation Operation					
14. TOTAL SUPPLEMENTAL COSTS	\$ 2.76	\$ 3.83	\$ 1.80		
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 53.69	\$ 95.86	\$ 16.51		
16. ALLOCATED COSTS					
17. Farm Power & Machinery-Ownership	\$ 7.98	\$ 9.08	\$ 6.99		
18. Farm Power & Machinery-Operation	9.88	10.58	9.25		
19. Irrigation Equipment-Ownership					
20. Land Costs	12.01	12.81	11.21		
21. Miscellaneous Costs					
22. *Interest on Mach. & Equip. Investment	2.33	2.53	2.15		
23. TOTAL ALLOCATED COSTS	\$ 32.20	\$ 35.00	\$ 29.60		
24. RETURN OVER ALL LISTED COSTS	\$ 21.49	\$ 60.86	\$ (-13.09)		
25. SUPPLEMENTARY MANAGEMENT INFORMATION					
26. Work Units Assigned Per Acre	.30	.30	.30		
27. Power Costs Allocation Factor	.98	.98	.99		
28. Total Listed Cost Per Unit of Production	26.05	16.52	71.58		
29. Return Over Listed Costs Per Unit	16.13	25.99	(-29.84)		
30. Breakeven Yield	.84	.93	.75		
31. TOTAL LISTED COSTS PER ACRE	\$ 34.96	\$ 38.83	\$ 31.40		
32. OTHER POSSIBLE COSTS NOT LISTED					
33. Utilities & Other Gen. Farm Expenses	_____	_____	_____		
34. Interest Allocation	_____	_____	_____		
35. Other Costs Not Listed	_____	_____	_____		
36. TOTAL COSTS	_____	_____	_____		

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

TABLE 10 - CROP DATA FOR ANNUAL HAY - 1976

0520

	Average of 38 Farms		38 Farms	
	76 Farms	High	Low	
	Per Acre	Per Acre	Per Acre	
1. Acres (Total)	18.7	17.8	19.7	
2. Yield (Ton)	1.0	1.6	.5	
3. Value Per Production Unit	47.68	49.45	45.92	
4. Crop Product Return	\$ 48.45	\$ 80.56	\$ 20.96	
5. Other Crop Income				
6. TOTAL CROP RETURN	\$ 48.45	\$ 80.56	\$ 20.96	
7. SUPPLEMENTAL COSTS				
8. Fertilizer	\$ 4.81	\$ 5.11	\$ 4.47	
9. Chemicals	.11	.11	.10	
10. Seed & Other	4.97	5.17	4.77	
11. Special Hired Labor				
12. Custom Work Hired	.48	.67	.30	
13. Irrigation Operation				
14. TOTAL SUPPLEMENTAL COSTS	\$ 10.37	\$ 11.06	\$ 9.64	
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 38.08	\$ 69.50	\$ 11.32	
16. ALLOCATED COSTS				
17. Farm Power & Machinery-Ownership	\$ 7.09	\$ 7.45	\$ 6.73	
18. Farm Power & Machinery-Operation	11.79	12.22	11.33	
19. Irrigation Equipment-Ownership				
20. Land Costs	11.97	12.76	11.18	
21. Miscellaneous Costs	.05	.06		
22. *Interest on Mach. & Equip. Investment	2.39	2.55	2.23	
23. TOTAL ALLOCATED COSTS	\$ 33.29	\$ 35.04	\$ 31.47	
24. RETURN OVER ALL LISTED COSTS	\$ 4.79	\$ 34.46	\$ (-20.15)	
25. SUPPLEMENTARY MANAGEMENT INFORMATION				
26. Work Units Assigned Per Acre	.40	.40	.40	
27. Power Costs Allocation Factor	.99	.99	.99	
28. Total Listed Cost Per Unit of Production	43.00	28.31	90.00	
29. Return Over Listed Costs Per Unit	4.68	21.14	(-44.11)	
30. Breakeven Yield	.92	.93	.90	
31. TOTAL LISTED COSTS PER ACRE	\$ 43.66	\$ 46.10	\$ 41.11	
32. OTHER POSSIBLE COSTS NOT LISTED				
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----	
34. Interest Allocation	-----	-----	-----	
35. Other Costs not Listed	-----	-----	-----	
36. TOTAL COSTS	-----	-----	-----	

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

TABLE 10 -- 0525 CROP DATA FOR LEGUME-GRASS MIX HAY - 1976

	Average of 112 Farms		
	225 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	66.3	63.0	69.5
2. Yield (Ton)	.9	1.3	.5
3. Value Per Production Unit	50.02	51.02	49.29
4. Crop Product Return	\$ 44.51	\$ 67.22	\$ 24.82
5. Other Crop Income	.15	.02	.27
6. TOTAL CROP RETURN	\$ 44.66	\$ 67.24	\$ 25.09
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 2.07	\$ 3.29	\$ .99
9. Chemicals	.03	.06	
10. Seed & Other	1.49	2.02	1.02
11. Special Hired Labor			.01
12. Custom Work Hired	.62	.89	.39
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 4.23	\$ 6.28	\$ 2.41
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 40.43	\$ 60.96	\$ 22.68
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 10.47	\$ 8.79	\$ 11.98
18. Farm Power & Machinery-Operation	12.68	12.67	12.74
19. Irrigation Equipment-Ownership			
20. Land Costs	17.82	25.97	9.79
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	3.12	3.30	2.96
23. TOTAL ALLOCATED COSTS	\$ 44.09	\$ 50.73	\$ 37.47
24. RETURN OVER ALL LISTED COSTS	\$(-3.66)	\$ 10.23	\$(-14.79)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	.99	1.00	.99
28. Total Listed Cost Per Unit of Production	54.27	43.27	79.23
29. Return over Listed Costs Per Unit	(-4.08)	7.77	(-29.40)
30. Breakeven Yield	.97	1.12	.81
31. TOTAL LISTED COSTS PER ACRE	\$ 48.32	\$ 57.01	\$ 39.88
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR NON-TILLABLE MAY - 1976

0530

	Average of 39 Farms		39 Farms	
	78 Farms	High	Low	
	Per Acre	Per Acre	Per Acre	
1. Acres (Total)	36.7	34.6	38.7	
2. Yield (Tons)	1.2	1.7	.8	
3. Value Per Production Unit	38.39	38.24	38.53	
4. Crop Product Return	\$ 47.08	\$ 66.30	\$ 29.87	
5. Other Crop Income				
6. TOTAL CROP RETURN	\$ 47.08	\$ 66.30	\$ 29.87	
7. SUPPLEMENTAL COSTS				
8. Fertilizer	\$ .05	\$ .12	\$	
9. Chemicals				
10. Seed & Other	.98	1.31	.67	
11. Special Hired Labor				
12. Custom Work Hired	.38	.55	.23	
13. Irrigation Operation				
14. TOTAL SUPPLEMENTAL COSTS	\$ 1.41	\$ 1.98	\$ .90	
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 45.67	\$ 64.32	\$ 28.97	
16. ALLOCATED COSTS				
17. Farm Power & Machinery-Ownership	\$ 5.26	\$ 6.92	\$ 3.80	
18. Farm Power & Machinery-Operation	5.25	5.36	5.16	
19. Irrigation Equipment-Ownership				
20. Land Costs	7.15	7.64	6.67	
21. Miscellaneous Costs	.05	.09	.05	
22. *Interest on Mach. & Equip. Investment	1.40	1.59	1.23	
23. TOTAL ALLOCATED COSTS	\$ 19.11	\$ 21.60	\$ 16.91	
24. RETURN OVER ALL LISTED COSTS	\$ 26.56	\$ 42.72	\$ 12.06	
25. SUPPLEMENTARY MANAGEMENT INFORMATION				
26. Work Units Assigned Per Acre	.20	.19	.20	
27. Power Costs Allocation Factor	.96	.94	.98	
28. Total Listed Cost Per Unit of Production	16.71	13.52	23.00	
29. Return Over Listed Costs Per Unit	21.69	24.72	15.53	
30. Breakeven Yield	.54	.63	.46	
31. TOTAL LISTED COSTS PER ACRE	\$ 20.52	\$ 23.58	\$ 17.81	
32. OTHER POSSIBLE COSTS NOT LISTED				
33. Utilities & Other Gen. Farm Expenses	----	----	----	
34. Interest Allocation	----	----	----	
35. Other Costs Not Listed	----	----	----	
36. TOTAL COSTS	----	----	----	

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

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 1976

0545

	Average of 13 Farms		
	26 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	23.5	19.9	27.2
2. Yield (Ton)	2.9	4.7	1.6
3. Value Per Production Unit	20.87	18.13	23.62
4. Crop Product Return	\$ 60.38	\$ 84.72	\$ 37.35
5. Other Crop Income	.17		.33
6. TOTAL CROP RETURN	\$ 60.55	\$ 84.72	\$ 37.68
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 8.04	\$ 5.38	\$ 9.96
9. Chemicals	.04	.05	.04
10. Seed & Other	4.89	3.02	6.21
11. Special Hired Labor			
12. Custom Work Hired	.77	1.21	.40
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 13.74	\$ 9.66	\$ 16.61
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 46.81	\$ 75.06	\$ 21.07
16. ALLOCATED COSTS			
17. Farm Power & Machinery - Ownership	\$ 12.00	\$ 14.50	\$ 10.14
18. Farm Power & Machinery - Operation	11.90	10.26	13.06
19. Irrigation Equipment - Ownership			
20. Land Costs	15.42	16.08	14.77
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	3.29	3.91	2.82
23. TOTAL ALLOCATED COSTS	\$ 42.61	\$ 44.75	\$ 40.79
24. RETURN OVER ALL LISTED COSTS	\$ 4.20	\$ 30.31	\$ (-19.72)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.40	.40	.40
27. Power Costs Allocation Factor	1.00	.99	1.00
28. Total Listed Cost Per Unit of Production	19.47	11.63	36.33
29. Return Over Listed Costs Per Unit	1.46	6.49	(-12.49)
30. Breakeven Yield	2.70	3.00	2.43
31. TOTAL LISTED COSTS PER ACRE	\$ 56.35	\$ 54.41	\$ 57.40
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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



TABLE 10 - CROP DATA FOR CORN &amp; SORGHUM SILAGE - 1976

0550

	Average of 132 Farms		132 Farms
	265 Farms	High	Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	39.6	39.1	40.1
2. Yield (Ton)	5.5	7.9	3.2
3. Value Per Production Unit	18.72	18.63	18.79
4. Crop Product Return	\$ 103.54	\$ 147.24	\$ 60.92
5. Other Crop Income	.71	.90	.55
6. TOTAL CROP RETURN	\$ 104.25	\$ 148.14	\$ 61.47
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 14.19	\$ 16.37	\$ 12.17
9. Chemicals	5.86	6.32	5.49
10. Seed & Other	5.96	5.68	6.26
11. Special Hired Labor	.03		.05
12. Custom Work Hired	2.10	2.23	2.00
13. Irrigation Operation			
14. TOTAL SUPPLEMENTAL COSTS	\$ 28.14	\$ 30.60	\$ 25.97
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 76.11	\$ 117.54	\$ 35.50
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 12.58	\$ 13.49	\$ 11.75
18. Farm Power & Machinery-Operation	16.71	18.12	15.36
19. Irrigation Equipment-Ownership			
20. Land Costs	15.00	16.61	13.39
21. Miscellaneous Costs	.08		.15
22. *Interest on Mach. & Equip. Investment	4.40	4.69	4.14
23. TOTAL ALLOCATED COSTS	\$ 48.77	\$ 52.91	\$ 44.79
24. RETURN OVER ALL LISTED COSTS	\$ 27.34	\$ 64.63	\$ (-9.29)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.60	.60	.60
27. Power Costs Allocation Factor	.97	.98	.97
28. Total Listed Cost Per Unit of Production	13.90	10.56	21.82
29. Return over Listed Costs Per Unit	4.95	3.18	(-2.86)
30. Breakeven Yield	4.11	4.48	3.77
31. TOTAL LISTED COSTS PER ACRE	\$ 76.91	\$ 83.51	\$ 70.76
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other General Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - 3275 - CROP DATA FOR CORN FOR GRAIN (Irrigated) - 1976

	Average of 16 Farms	8 Farms High	5 Farms Low
	Per Acre	Per Acre	Per Acre
1. Acres (Total)	38.8	43.3	34.3
2. Yield (Bushels)	70.1	90.3	45.6
3. Value Per Production Unit	2.49	2.50	2.48
4. Crop Product Return	\$ 174.56	\$ 225.82	\$ 110.61
5. Other Crop Income	2.40		5.39
6. TOTAL CROP RETURN	\$ 176.96	\$ 225.82	\$ 116.00
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 24.61	\$ 30.92	\$ 16.65
9. Chemicals	6.86	8.59	4.69
10. Seed & Other	8.89	10.48	6.85
11. Special Hired Labor			
12. Custom Work Hired	2.11	3.05	.93
13. Irrigation Operation	16.73	18.45	14.55
14. TOTAL SUPPLEMENTAL COSTS	\$ 59.20	\$ 71.49	\$ 43.67
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 117.76	\$ 154.33	\$ 72.33
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 12.50	\$ 7.88	\$ 18.33
18. Farm Power & Machinery-Operation	19.39	18.68	20.28
19. Irrigation Equipment-Ownership	18.32	17.44	19.48
20. Land Costs	14.50	12.75	16.25
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	4.55	3.08	6.40
23. TOTAL ALLOCATED COSTS	\$ 69.26	\$ 59.83	\$ 80.74
24. RETURN OVER ALL LISTED COSTS	\$ 48.50	\$ 94.50	\$ (-8.41)
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.65	.65	.65
27. Power Costs Allocation Factor	1.03	1.00	1.06
28. Total Listed Cost Per Unit of Production	1.83	1.45	2.79
29. Return Over Listed Costs Per Unit	.69	1.05	(-.19)
30. Breakeven Yield	51.59	52.53	50.17
31. TOTAL LISTED COSTS PER ACRE	\$ 128.46	\$ 131.32	\$ 124.41
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expense	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR ALFALFA Hay - Irrigated - 1976

2400

	Average of 7 Farms Per Acre	3 Farms High Per Acre	3 Farms Low Per Acre
1. Acres	23.9	16.3	29.7
2. Yield (Ton)	2.4	3.9	1.6
3. Value Per Production Unit	77.14	73.33	80.00
4. Crop Product Return	\$ 187.20	\$ 287.91	\$ 129.29
5. Other Crop Income			
6. TOTAL CROP RETURN	\$ 187.20	\$ 287.91	\$ 129.29
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 12.01	\$ 11.90	\$ 7.17
9. Chemicals			
10. Seed & Other	3.35	3.56	2.26
11. Special Hired Labor			
12. Custom Work Hired	.08	.25	
13. Irrigation Operation	19.75	16.75	20.37
14. TOTAL SUPPLEMENTAL COSTS	\$ 35.19	\$ 32.46	\$ 29.80
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 152.01	\$ 255.45	\$ 99.49
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 9.82	\$ 10.27	\$ 10.24
18. Farm Power & Machinery-Operation	16.66	13.44	17.25
19. Irrigation Equipment-Ownership	14.73	12.58	18.86
20. Land Costs	15.86	15.00	17.00
21. Miscellaneous Costs	1.13	3.87	
22. *Interest on Mach. & Equip. Investment	3.89	5.45	3.61
23. TOTAL ALLOCATED COSTS	\$ 62.09	\$ 60.61	\$ 66.96
24. RETURN OVER ALL LISTED COSTS	\$ 89.92	\$ 194.84	\$ 32.53
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.80	.80	.80
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost Per Unit of Production	40.09	23.70	59.85
29. Return Over Listed Costs Per Unit	37.05	49.63	20.15
30. Breakeven Yield	1.26	1.27	1.21
31. TOTAL LISTED COSTS PER ACRE	\$ 97.28	\$ 93.07	\$ 96.76
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other General Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR CORN & SORGHUM SILAGE - (Irrigated) - 1976 3550

	Average of 6 Farms Per Acre	3 Farms High Per Acre	3 Farms Low Per Acre
1. Acres (Total)	22.5	16.7	28.3
2. Yield (Ton)	10.8	13.3	9.4
3. Value Per Production Unit	20.00	20.00	20.00
4. Crop Product Return	\$ 216.89	\$ 265.87	\$ 187.99
5. Other Crop Income			
6. TOTAL CROP RETURN	\$ 216.89	\$ 265.87	\$ 187.99
7. SUPPLEMENTAL COSTS			
8. Fertilizer	\$ 23.56	\$ 24.13	\$ 23.22
9. Chemicals	4.58	4.43	4.66
10. Seed & Other	7.96	8.08	7.84
11. Special Hired Labor			
12. Custom Work Hired	2.36	6.29	
13. Irrigation Operation	14.44	18.68	11.94
14. TOTAL SUPPLEMENTAL COSTS	\$ 52.90	\$ 61.51	\$ 47.66
15. RETURN OVER SUPPLEMENTAL COSTS	\$ 163.99	\$ 204.26	\$ 140.33
16. ALLOCATED COSTS			
17. Farm Power & Machinery-Ownership	\$ 10.03	\$ 5.16	\$ 12.90
18. Farm Power & Machinery-Operation	17.37	7.92	22.95
19. Irrigation Equipment-Ownership	12.80	23.77	6.33
20. Land Costs	11.83	10.33	13.33
21. Miscellaneous Costs			
22. *Interest on Mach. & Equip. Investment	5.60	4.60	6.18
23. TOTAL ALLOCATED COSTS	\$ 57.63	\$ 51.78	\$ 61.69
24. RETURN OVER ALL LISTED COSTS	\$ 106.36	\$ 152.48	\$ 78.64
25. SUPPLEMENTARY MANAGEMENT INFORMATION			
26. Work Units Assigned Per Acre	.80	.80	.80
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost Per Unit of Production	10.19	8.53	11.63
29. Return over Listed Costs Per Unit	9.81	11.47	8.37
30. Breakeven Yield	5.53	5.67	5.47
31. TOTAL LISTED COST PER ACRE	\$ 110.53	\$ 113.39	\$ 109.35
32. OTHER POSSIBLE COSTS NOT LISTED			
33. Utilities & Other Gen. Farm Expenses	-----	-----	-----
34. Interest Allocation	-----	-----	-----
35. Other Costs Not Listed	-----	-----	-----
36. TOTAL COSTS	-----	-----	-----

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

TABLE 10 - CROP DATA FOR PULP - 1976

1145

		Average of 13 Farms
		Per Cord
1.	Acres	
2.	Yield	1.0
3.	Value Per Production Unit	20.27
4.	Crop Product Return	20.27
5.	Other Crop Income	
6.	TOTAL CROP RETURN	\$ 20.27
7.	SUPPLEMENTAL COSTS	
8.	Fertilizer	
9.	Chemicals	
10.	Seed & Other	.06
11.	Special Hired Labor	1.24
12.	Custom Work Hired	.51
13.	Logging Equipment Operation	.61
14.	TOTAL SUPPLEMENTAL COSTS	\$ 2.42
15.	RETURN OVER SUPPLEMENTAL COSTS	\$ 17.85
16.	ALLOCATED COSTS	
17.	Farm Power & Machinery-Ownership	\$ 1.57
18.	Farm Power & Machinery-Operation	1.72
19.	Logging Equipment-Ownership	.25
20.	Land Costs	2.53
21.	Miscellaneous Costs	.35
22.	*Interest on Mach. & Equip. Investment	.38
23.	TOTAL ALLOCATED COSTS	\$ 6.80
24.	RETURN OVER ALL LISTED COSTS	\$ 11.05*
25.	SUPPLEMENTARY MANAGEMENT INFORMATION	
26.	Work Units Assigned Per Cord	.30
27.	Power Costs Allocation Factor	.79
28.	Total Listed Cost Per Unit of Production	9.22
29.	Return Over Listed Costs Per Unit	11.05
30.	Breakeven Yield	
31.	TOTAL LISTED COSTS PER CORD	\$ 9.22
32.	OTHER POSSIBLE COSTS NOT LISTED	
33.	Utilities & Other General Farm Expenses	-----
34.	Interest Allocation	-----
35.	Other Costs Not Listed	-----
36.	TOTAL COSTS	-----

\*Does Not Include Interest on Investment in Logging Equipment or Land

## COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

Productive livestock enterprises are an important part of the farm business in all but a few of the farms involved in this report. Tables 11 through 16A pertain to the major livestock enterprises.

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.

Supplemental Costs are those costs which have been identified as cash costs attributable to the enterprise and recorded as such in the record.

Allocated Costs are calculated costs and are derived by first allocating the total cost for each category between the crops and livestock; then further allocating the livestock portion to each livestock enterprise on a work unit basis.

In calculating the total return for the enterprise, the inventory change, purchase and sale of livestock, value of animals butchered, products sold, and products used in the home are considered in order to arrive at the total income or net increase for the enterprise. The net increase is divided by the net quantity produced or number of head to arrive at a per unit figure for comparison.

Feed costs are determined from feed records kept by the farm operator. Purchase price is used for all feeds purchased from off the farm. An average price is charged for each kind of farm grown feed.

The items listed as Supplementary Management Information provides further clues to the reasons for good, bad, or average livestock returns.

All livestock costs and returns are computed on an annual basis. Thus, with feeder enterprises, inventories of feeder animals are involved. In such cases, the amount indicated as "Price Per Cwt. Bought" is the cost of those animals on hand at the end of the year; likewise, the amount given as "Price Per Cwt. Sold" is the price received for animals sold during the twelve month period, most of which were animals on hand at the beginning of the year.

TABLE 11A - HOGS, FARROW, FINISH, GENERAL - 1976

5470

	Average of 17 Farms	8 Farms High in return above feed	8 Farms Low in return above feed
1. Pounds of Hogs Produced	39619	24339	55577
2. Net Increase in Value of Hogs	\$ <u>40.90</u>	\$ <u>44.23</u>	\$ <u>39.60</u>
3. Other Miscellaneous Hog Income			
4. TOTAL VALUE PRODUCED	\$ 40.90	\$ 44.23	\$ 39.60
5. POUNDS OF FEED FED			
6. Corn	258.9	231.0	266.6
7. Small Grain	49.3	37.1	57.6
8. Complete Ration	43.2	68.7	41.9
9. Protein, Salt & Mineral & Milk	139.4	89.3	167.2
10. TOTAL CONCENTRATES	495.8	426.1	533.3
11. Forages	3.7	2.1	1.4
12. FEED COST			
13. Grains	13.51	12.09	13.96
14. Complete Ration	3.24	3.93	3.08
15. Protein, Salt & Mineral & Milk	12.50	6.14	15.70
16. Forages	.03	.03	.02
17. Pasture	.02		.03
18. TOTAL FEED COSTS	\$ 29.30	\$ 22.19	\$ 32.79
19. RETURN OVER FEED COSTS	\$ 11.60	\$ 22.04	\$ 6.81
20. SUPPLEMENTAL COSTS			
21. Miscellaneous Livestock Expense	1.04	.67	1.16
22. Veterinary Expense	.68	.61	.74
23. Custom Work	.65	1.37	.28
24. Special Hired Labor			
25. TOTAL SUPPLEMENTAL COSTS	\$ 2.37	\$ 2.65	\$ 2.18
26. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 9.23	\$ 19.39	\$ 4.63
27. ALLOCATED COSTS			
28. Power & Machinery Costs	1.05	1.48	.77
29. Livestock Equipment Costs	.70	1.22	.40
30. Building & Fences	1.20	1.51	1.03
31. TOTAL ALLOCATED COSTS	\$ 2.95	\$ 4.21	\$ 2.20
32. RETURN OVER ALL LISTED COSTS	\$ 6.28	\$ 15.18	\$ 2.43
33. SUPPLEMENTARY MANAGEMENT INFORMATION			
34. Return for \$100 Feed Fed	139.60	199.30	120.77
35. Price Received Per CWT. all Animals	44.81	48.25	43.47
36. Price Received Per CWT. Sold Mkt. Only	48.26	75.56	44.82
37. Number of Litters Farrowed	38	15	63
38. Number of Pigs Born Per Litter	10.1	15.2	9.0
39. Number of Pigs Weaned Per Litter	7.4	12.3	6.3
40. Percent Death Loss	20.7	15.8	22.5
41. Average Weight of All Hogs Sold	133.4	124.5	132.4
42. Average Weight of Mkt. Hogs Sold	103.6	54.8	119.0
43. Price Per CWT. Concentrate Fed	5.90	5.20	6.14
44. Price Per CWT. Protein, Salt & Min.	8.97	6.88	9.39
45. Pounds of Pork Purchased	2132	373	3734
46. TOTAL LISTED COSTS/CWT. PORK PRODUCED	\$34.62	\$ 29.05	\$ 37.17

TABLE 11C - HOGS, WEANING PIG PRODUCTION - 1976		6510	
		Average of 12 Farms 35 Farms	12 Farms High in Low in return above feed
1. Number of Litters Farrowed	63	73	64
2. Net Increase in Value of Hogs	Per Litter 242.00	Per Litter 316.48	Per Litter 170.98
3. Other Miscellaneous Weaning Pigs Income	1.19		3.41
4. TOTAL VALUE PRODUCED	\$ 243.19	\$ 316.48	\$ 174.39
5. POUNDS OF FEED FED			
6. Corn	577.1	687.3	459.4
7. Small Grain	306.9	273.3	230.4
8. Complete Ration	1123.9	1045.0	1310.2
9. Protein, Salt & Mineral & Milk	70.7	92.2	18.9
10. TOTAL CONCENTRATES	2078.6	2097.8	2018.9
11. Forages	270.3	274.0	301.3
12. FEED COST			
13. Grains	38.92	42.73	30.25
14. Complete Ration	94.60	91.88	111.27
15. Protein, Salt & Mineral & Milk	10.60	16.52	1.55
16. Forages	4.84	3.41	6.13
17. Pasture	.33	.12	.39
18. TOTAL FEED COSTS	\$ 149.29	\$ 154.66	\$ 149.59
19. RETURN OVER FEED COSTS	\$ 93.90	\$ 161.82	\$ 24.80
20. SUPPLEMENTAL COSTS			
21. Miscellaneous Livestock Expense	4.21	4.16	5.45
22. Veterinary Expense	4.40	5.53	2.69
23. Custom Work	9.71	3.82	21.89
24. Special Hired Labor			
25. TOTAL SUPPLEMENTAL COSTS	\$ 18.32	\$ 13.51	\$ 30.03
26. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 75.58	\$ 148.31	\$ (-5.23)
27. ALLOCATED COSTS			
28. Power & Machinery Costs	12.70	15.67	7.64
29. Livestock Equipment Costs	4.07	3.85	4.48
30. Building & Fences	11.57	12.79	12.50
31. TOTAL ALLOCATED COST	\$ 28.34	\$ 32.31	\$ 24.62
32. RETURN OVER ALL LISTED COSTS	\$ 47.24	\$ 116.00	\$ (-29.85)
33. SUPPLEMENTARY MANAGEMENT INFORMATION			
34. Return for \$100 Feed Fed	162.90	204.63	116.58
35. Average Price Received Per Animal Sold	40.04	40.62	42.12
36. Average Price Per Pig Sold or Trans.	35.40	36.49	36.76
37. Average Weight Per Pig Sold or Trans.	41.7	41.4	44.3
38. Number of Pigs Produced	452	603	388
39. Number of Pigs Born Per Litter	9.5	10.1	9.1
40. Number of Pigs Weaned Per Litter	7.2	8.3	6.1
41. Percent Death Loss	20.9	15.7	27.2
42. Price Per CWT. Concentrate Fed	6.93	7.20	7.09
43. Price Per CWT. Protein, Salt & Min. Fed	15.02	17.92	8.18
44. Feed & Suppl. Costs Per Pig Produced	23.36	20.36	29.63
45. TOTAL LISTED COSTS PER LITTER	\$ 195.95	\$ 200.48	\$ 204.24



TABLE 12 - DAIRY COWS, COMMERCIAL, GENERAL - 1976				6290
		Average of 25 Farms 124 Farms	High in return above feed	25 Farms Low in return above feed
1.	Average Number of Cows	28.6	36.0	26.0
		PER Cow	Per Cow	Per Cow
2.	Pounds of Milk	10713	13571	8208
3.	Pounds of Butterfat	393.5	487.7	342.4
4.	Percent of Butterfat in Milk	3.7	3.6	4.2
5.	VALUE OF PRODUCE			
6.	Dairy Products Sold	\$ 914.23	\$1167.06	\$ 672.27
7.	Dairy Products Used in Home	8.11	8.33	6.92
8.	Milk Fed to Livestock	13.32	18.72	13.77
9.	Net Increases in Value of Cows	(-21.64)	29.36	(-53.19)
10.	OTHER MISCELLANEOUS DAIRY INCOME			
11.	TOTAL VALUE PRODUCED	\$ 914.02	\$1223.47	\$ 639.77
12.	POUNDS OF FEED FED			
13.	Corn	855.7	684.8	1384.8
14.	Small Grain	862.1	619.5	896.7
15.	Complete Ration	2766.4	4332.4	1511.7
16.	Protein, Salt & Mineral	311.6	99.5	294.3
17.	TOTAL CONCENTRATES	4795.8	5736.2	4087.5
18.	Legume Hay	5977.8	5549.1	8344.0
19.	Other Hay & Dry Roughage	1293.1	1337.8	449.2
20.	Silage	9551.2	11582.9	12243.7
21.	FEED COSTS			
22.	Grains	73.32	51.56	103.27
23.	Complete Ration	153.36	223.94	84.65
24.	Protein, Salt & Mineral	30.84	9.78	21.65
25.	All Hay & Dry Roughage	178.32	176.72	251.00
26.	Silage	83.57	90.97	116.81
27.	Pasture	11.89	10.50	14.42
28.	TOTAL FEED COSTS	\$ 531.30	\$ 563.47	\$ 591.80
29.	RETURN OVER FEED COST	\$ 382.72	\$ 660.00	\$ 47.97
30.	SUPPLEMENTAL COSTS			
31.	Miscellaneous Livestock Expense	37.38	64.78	26.62
32.	Veterinary Expense	11.36	15.42	11.65
33.	Custom Work Hired	38.74	45.31	44.50
34.	Special Hired Labor			
35.	TOTAL SUPPLEMENTAL COSTS	\$ 87.48	\$ 125.21	\$ 82.77
36.	Return Over Feed & Supplemental Costs	\$ 295.24	\$ 534.49	\$(-34.80)
37.	ALLOCATED COSTS			
38.	Power & Machinery Costs	32.02	27.77	34.99
39.	Livestock Equipment Costs	18.61	24.08	19.32
40.	Building & Fences	27.73	26.64	27.64
41.	TOTAL ALLOCATED COSTS	\$ 78.36	\$ 78.49	\$ 81.70
42.	Return Over All Listed Costs	\$ 216.88	\$ 456.00	\$(-116.50)
43.	SUPPLEMENTARY MANAGEMENT INFORMATION			
44.	Return for \$100 Feed Fed	172.04	217.13	108.10
45.	Feed Cost Per CWT. Milk	4.96	4.15	7.21
46.	Feed Cost Per Pound of Butterfat	1.35	1.16	1.73
47.	Pounds of Milk Per Pound of Concentrate	2.23	2.37	2.01
48.	Average Price Per CWT. Milk Sold	8.75	8.82	8.45
49.	Average Price Per Pound of Butterfat	2.38	2.45	2.02
50.	Total Listed Costs Per CWT. Milk Produced	6.51	5.66	9.21
51.	Dairy Cow Turnover Percentage	31.5	36.1	34.6
52.	TOTAL LISTED COSTS PER COW	\$ 697.14	\$ 767.47	\$ 756.27

TABLE 11C - HOGS, WEANING PIG PRODUCTION - 1976		6510	
	Average of 35 Farms	12 Farms High in return above feed	12 Farms Low in return above feed
1. Number of Litters Farrowed	63	73	64
	<u>Per Litter</u>	<u>Per Litter</u>	<u>Per Litter</u>
2. Net Increase in Value of Hogs	242.00	316.48	170.98
3. Other Miscellaneous Weaning Pigs Income	1.19		3.41
4. TOTAL VALUE PRODUCED	\$ 243.19	\$ 316.48	\$ 174.39
5. POUNDS OF FEED FED			
6. Corn	577.1	687.3	459.4
7. Small Grain	306.9	273.3	230.4
8. Complete Ration	1123.9	1045.0	1310.2
9. Protein, Salt & Mineral & Milk	70.7	92.2	18.9
10. TOTAL CONCENTRATES	2078.6	2097.8	2018.9
11. Forages	270.3	274.0	301.3
12. FEED COST			
13. Grains	38.92	42.73	30.25
14. Complete Ration	94.60	91.88	111.27
15. Protein, Salt & Mineral & Milk	10.60	16.52	1.55
16. Forages	4.84	3.41	6.13
17. Pasture	.33	.12	.39
18. TOTAL FEED COSTS	\$ 149.29	\$ 154.66	\$ 149.59
19. RETURN OVER FEED COSTS	\$ 93.90	\$ 161.82	\$ 24.80
20. SUPPLEMENTAL COSTS			
21. Miscellaneous Livestock Expense	4.21	4.16	5.45
22. Veterinary Expense	4.40	5.53	2.69
23. Custom Work	9.71	3.82	21.89
24. Special Hired Labor			
25. TOTAL SUPPLEMENTAL COSTS	\$ 18.32	\$ 13.51	\$ 30.03
26. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 75.58	\$ 148.31	\$ (-5.23)
27. ALLOCATED COSTS			
28. Power & Machinery Costs	12.70	15.67	7.64
29. Livestock Equipment Costs	4.07	3.85	4.48
30. Building & Fences	11.57	12.79	12.50
31. TOTAL ALLOCATED COST	\$ 28.34	\$ 32.31	\$ 24.62
32. RETURN OVER ALL LISTED COSTS	\$ 47.24	\$ 116.00	\$ (-29.85)
33. SUPPLEMENTARY MANAGEMENT INFORMATION			
34. Return for \$100 Feed Fed	162.90	204.63	116.58
35. Average Price Received Per Animal Sold	40.04	40.62	42.12
36. Average Price Per Pig Sold or Trans.	35.40	36.49	36.76
37. Average Weight Per Pig Sold or Trans.	41.7	41.4	44.3
38. Number of Pigs Produced	452	603	388
39. Number of Pigs Born Per Litter	9.5	10.1	9.1
40. Number of Pigs Weaned Per Litter	7.2	8.3	6.1
41. Percent Death Loss	20.9	15.7	27.2
42. Price Per CWT. Concentrate Fed	6.93	7.20	7.09
43. Price Per CWT. Protein, Salt & Min. Fed	15.02	17.92	8.18
44. Feed & Suppl. Costs Per Pig Produced	23.36	20.36	29.63
45. TOTAL LISTED COSTS PER LITTER	\$ 195.95	\$ 200.48	\$ 204.24

TABLE 12 - DAIRY COWS, COMMERCIAL, GENERAL		- 1976	6290
		Average of 25 Farms 124 Farms	25 Farms High in return above feed Low in return above feed
1.	Average Number of Cows	28.6	26.0
		PER Cow	Per Cow
2.	Pounds of Milk	10713	8208
3.	Pounds of Butterfat	393.5	342.4
4.	Percent of Butterfat in Milk	3.7	4.2
5.	VALUE OF PRODUCE		
6.	Dairy Products Sold	\$ 914.23	\$ 672.27
7.	Dairy Products Used in Home	8.11	6.92
8.	Milk Fed to Livestock	13.32	13.77
9.	Net Increases in Value of Cows	(-21.64)	(-53.19)
10.	OTHER MISCELLANEOUS DAIRY INCOME		
11.	TOTAL VALUE PRODUCED	\$ 914.02	\$ 639.77
12.	POUNDS OF FEED FED		
13.	Corn	855.7	1384.8
14.	Small Grain	862.1	896.7
15.	Complete Ration	2766.4	1511.7
16.	Protein, Salt & Mineral	311.6	294.3
17.	TOTAL CONCENTRATES	4795.8	4087.5
18.	Legume Hay	5977.8	8344.0
19.	Other Hay & Dry Roughage	1293.1	449.2
20.	Silage	9551.2	12243.7
21.	FEED COSTS		
22.	Grains	73.32	103.27
23.	Complete Ration	153.36	84.65
24.	Protein, Salt & Mineral	30.84	21.65
25.	All Hay & Dry Roughage	178.32	251.00
26.	Silage	83.57	116.81
27.	Pasture	11.89	14.42
28.	TOTAL FEED COSTS	\$ 531.30	\$ 591.80
29.	RETURN OVER FEED COST	\$ 382.72	\$ 47.97
30.	SUPPLEMENTAL COSTS		
31.	Miscellaneous Livestock Expense	37.38	26.62
32.	Veterinary Expense	11.36	11.65
33.	Custom Work Hired	38.74	44.50
34.	Special Hired Labor		
35.	TOTAL SUPPLEMENTAL COSTS	\$ 87.48	\$ 82.77
36.	Return Over Feed & Supplemental Costs	\$ 295.24	\$(-34.80)
37.	ALLOCATED COSTS		
38.	Power & Machinery Costs	32.02	34.99
39.	Livestock Equipment Costs	18.61	19.32
40.	Building & Fences	27.73	27.64
41.	TOTAL ALLOCATED COSTS	\$ 78.36	\$ 81.70
42.	Return Over All Listed Costs	\$ 216.88	\$(-116.50)
43.	SUPPLEMENTARY MANAGEMENT INFORMATION		
44.	Return for \$100 Feed Fed	172.04	108.10
45.	Feed Cost Per CWT. Milk	4.96	7.21
46.	Feed Cost Per Pound of Butterfat	1.35	1.73
47.	Pounds of Milk Per Pound of Concentrate	2.23	2.01
48.	Average Price Per CWT. Milk Sold	8.75	8.45
49.	Average Price Per Pound of Butterfat	2.38	2.02
50.	Total Listed Costs Per CWT. Milk Produced	6.51	9.21
51.	Dairy Cow Turnover Percentage	31.5	34.6
52.	TOTAL LISTED COSTS PER COW	\$ 697.14	\$ 756.27

TABLE 12 - DAIRY COWS, COMMERCIAL, HOLSTEINS - 1976

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	Average of 95 Farms	19 Farms High in return above feed	19 Farms Low in return above feed
1. Average Number of Cows	35.7	45.5	30.7
	<u>Per Cow</u>	<u>Per Cow</u>	<u>Per Cow</u>
2. Pounds of Milk	12305	14649	10509
3. Pounds of Butterfat	440.5	541.9	389.0
4. Percent of Butterfat in Milk	3.6	3.7	3.7
5. VALUE OF PRODUCE			
6. Dairy Products Sold	\$ 1054.68	\$ 1293.56	\$ 871.34
7. Dairy Products Used in Home	6.89	6.37	6.42
8. Milk Fed to Livestock	13.64	13.80	5.70
9. Net Increases in Value of Cows	(-35.52)	(-11.52)	(-62.51)
10. OTHER MISCELLANEOUS DAIRY INCOME			
11. TOTAL VALUE PRODUCED	\$ 1039.69	\$ 1302.21	\$ 820.95
12. POUNDS OF FEED FED			
13. Corn	1886.1	2173.1	2401.9
14. Small Grain	886.4	656.6	480.3
15. Complete Ration	2299.2	2554.5	2160.8
16. Protein, Salt & Mineral	629.2	471.1	350.7
17. TOTAL CONCENTRATES	5700.9	5855.3	5393.7
18. Legume Hay	5992.5	4536.0	7153.8
19. Other Hay & Dry Roughage	781.5	1150.3	1126.0
20. Silage	12600.0	14056.7	13126.4
21. FEED FED			
22. Grains	121.37	125.08	134.07
23. Complete Ration	135.74	151.71	145.47
24. Protein, Salt & Mineral	45.15	44.44	36.16
25. All Hay & Dry Roughage	179.41	150.68	260.91
26. Silage	106.02	110.24	110.49
27. Pasture	6.78	5.43	4.79
28. TOTAL FEED COSTS	\$ 594.47	\$ 587.58	\$ 691.89
29. RETURN OVER FEED COST	\$ 445.22	\$ 714.63	\$ 129.06
30. SUPPLEMENTAL COSTS			
31. Miscellaneous Livestock Expense	35.80	42.02	31.89
32. Veterinary Expense	14.57	22.02	9.58
33. Custom Work Hired	35.66	39.65	34.89
34. Special Hired Labor			
35. TOTAL SUPPLEMENTAL COSTS	\$ 86.03	\$ 103.69	\$ 76.36
36. Return Over Feed & Supplemental Costs	\$ 359.19	\$ 610.94	\$ 52.70
37. ALLOCATED COSTS			
38. Power & Machinery Costs	32.84	26.82	28.55
39. Livestock Equipment Costs	31.29	32.43	56.64
40. Building & Fences	24.44	29.14	(-1.95)
41. TOTAL ALLOCATED COSTS	\$ 88.57	\$ 88.39	\$ 83.24
42. Return Over All Listed Costs	\$ 270.62	\$ 522.55	\$(-30.54)
43. SUPPLEMENTARY MANAGEMENT INFORMATION			
44. Return for \$100 Feed Fed	174.89	221.62	118.65
45. Feed Cost Per CWT. Milk	4.83	4.01	6.58
46. Feed Cost Per Pound of Butterfat	1.35	1.08	1.78
47. Pounds of Milk Per Pound of Concentrate	2.16	2.50	1.95
48. Average Price Per CWT. Milk Sold	8.76	8.99	8.41
49. Average Price Per Pound of Butterfat	2.44	2.43	2.27
50. Total Listed Costs Per CWT. Milk Produced	6.25	5.32	8.10
51. Dairy Cow Turnover Percentage	30.8	30.8	32.6
52. TOTAL LISTED COSTS PER COW	\$ 769.07	\$ 779.66	\$ 851.49

TABLE 13 - OTHER DAIRY, COMMERCIAL, REPLACEMENTS - 1976		6310	
	Average of 43 Farms	43 Farms	
	217 Farms High in	Low in	
	return	return	
	above feed	above feed	
1. Number of Head	39.3	36.2	41.5
	Per Head	Per Head	Per Head
2. Net Increase in Value	\$ 137.35	\$ 220.36	\$ 86.02
3. Other Miscellaneous Income			
4. TOTAL INCOME	\$ 137.35	\$ 220.36	\$ 86.02
5. POUNDS OF FEED FED			
6. Corn	173.8	97.7	334.9
7. Small Grain	135.1	88.3	130.0
8. Complete Ration	227.5	239.4	345.9
9. Protein, Salt & Minerals	37.6	44.5	51.7
10. Hay & Dry Roughage	2468.4	1478.1	3415.1
11. Silage	3054.3	3381.2	3343.0
12. Milk	128.4	71.0	150.0
13. FEED COST			
14. Grains	13.84	8.20	21.61
15. Complete Ration	14.99	17.04	22.60
16. Protein, Salt & Minerals	4.15	4.50	7.28
17. Hay & Dry Roughage	59.64	34.83	92.39
18. Silage	27.38	28.12	32.24
19. Milk	10.25	5.64	12.14
20. Pasture	5.75	4.48	6.53
21. TOTAL FEED COSTS	\$ 136.00	\$ 102.81	\$ 194.79
22. RETURN OVER FEED COSTS	\$ 1.35	\$ 117.55	\$(-108.77)
23. SUPPLEMENTAL COSTS			
24. Miscellaneous Expense	1.93	2.60	1.42
25. Veterinary Expense	1.30	1.77	1.08
26. Custom Work Hired	1.83	1.55	1.30
27. Special Hired Labor			
28. TOTAL SUPPLEMENTAL COSTS	\$ 5.06	\$ 5.92	\$ 3.80
29. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ (-3.71)	\$ 111.63	\$(-112.57)
30. ALLOCATED COSTS			
31. Power & Machinery Costs	6.15	6.62	5.23
32. Livestock Equipment Costs	4.56	7.54	3.82
33. Building & Fences	4.65	3.99	4.18
34. TOTAL ALLOCATED COSTS	\$ 15.36	\$ 18.15	\$ 13.23
35. RETURN OVER ALL LISTED COSTS	\$(-19.07)	\$ 93.48	\$(-125.80)
36. SUPPLEMENTARY MANAGEMENT INFORMATION			
37. Return for \$100 Feed Fed	100.99	214.32	44.16
38. Percent Death Loss-Total	6.8	6.6	8.1
39. Percent Calf Death Loss	16.7	12.1	19.4
40. TOTAL LISTED COSTS PER HEAD	\$ 156.42	\$ 126.88	\$ 211.82
41. Utilities & Other Gen Farm Expense	-----	-----	-----
42. Interest Allocation	-----	-----	-----
43. Other Costs Not Listed	-----	-----	-----
44. TOTAL COSTS	-----	-----	-----

TABLE 14 -- ALL DAIRY AND DUAL PURPOSE CATTLE -- 1976

		Average of 45 Farms 223 Farms		45 Farms High in return above feed	45 Farms Low in return above feed
		Per Cow	Per Cow	Per Cow	Per Cow
1.	Average Number of Cows	31.8	37.2	27.5	
2.	Value of Dairy Products	\$ 1007.30	\$ 1222.93	\$ 779.75	
3.	Net Increase in Value	134.94	226.02	82.22	
4.	Miscellaneous Dairy Income				
5.	TOTAL VALUE PRODUCED	\$ 1142.24	\$ 1448.95	\$ 861.97	
6.	POUNDS OF FEED FED				
7.	Grains	2569.8	2306.0	2724.6	
8.	Complete Rations	2857.4	3774.7	2300.6	
9.	Prot., Salt & Min. Inc. Milk Equiv.	517.5	405.5	388.6	
10.	Hay & Dry Roughage	9929.4	3789.6	12262.9	
11.	Silage	14863.6	15933.5	16524.4	
12.	FEED COST				
13.	Grains	112.01	91.74	125.75	
14.	Complete Rations	165.79	206.31	147.89	
15.	Prot., Salt, & Min., Inc. Milk	54.84	38.23	47.82	
16.	Hay & Dry Roughage	250.38	219.66	336.18	
17.	Silage	128.99	129.02	151.78	
18.	Pasture Costs	16.13	15.49	20.65	
19.	TOTAL FEED COSTS	\$ 728.14	\$ 700.45	\$ 830.07	
20.	RETURN OVER FEED COSTS	\$ 414.10	\$ 748.50	\$ 31.90	
21.	SUPPLEMENTAL COSTS				
22.	Miscellaneous Livestock Expense	38.74	55.59	29.35	
23.	Veterinary Expense	14.75	21.24	13.05	
24.	Custom Work	39.59	45.96	33.93	
25.	Special Hired Labor				
26.	TOTAL SUPPLEMENTAL COSTS	\$ 93.08	\$ 122.79	\$ 76.33	
27.	RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 321.02	\$ 625.71	\$ (-44.43)	
28.	ALLOCATED COSTS				
29.	Power & Machinery Costs	39.09	35.71	40.85	
30.	Livestock Equipment Costs	29.67	38.16	45.55	
31.	Building & Fences	31.41	36.10	11.48	
32.	TOTAL ALLOCATED COSTS	\$ 100.17	\$ 109.97	\$ 97.88	
33.	RETURN OVER ALL LISTED COSTS	\$ 220.85	\$ 515.74	\$ (-142.31)	
34.	SUPPLEMENTARY MANAGEMENT INFORMATION				
35.	Return for \$100 Feed Fed	156.87	206.86	103.84	
36.	TOTAL LISTED COSTS PER COW	\$ 921.39	\$ 933.21	\$1004.28	
37.	Utilities & Other Gen. Farm Expense	-----	-----	-----	
38.	Interest Allocation	-----	-----	-----	
39.	Other Costs Not Listed	-----	-----	-----	
40.	TOTAL COSTS	-----	-----	-----	

TABLE 15A -- BEEF BREEDING, FARM, WHOLE HERD, COMMERCIAL - 1976				6100
	Average of 91 Farms	High in Return above feed	Low in Return above feed	18 Farms
1. Average Number of Beef Cows	35.3	27.3	25.4	
2. Avg. Number of Other Beef Animals & Bull	36.7	33.9	31.2	
	Per Head	Per Head	Per Head	
3. Pounds of Beef Produced	16759	11951	14633	
4. Net Increase in Value	\$ 113.23	\$ 230.43	\$(-136.42)	
5. Other Miscellaneous Beef Income				
6. TOTAL VALUE PRODUCED	\$ 113.23	\$ 230.43	(-136.42)	
7. POUNDS OF FEED FED				
8. Grain	281.0	98.2	337.2	
9. Protein, Salt & Mineral	81.1	37.4	199.7	
10. Legume Hay	5567.7	3077.1	9478.1	
11. Other Hay & Dry Roughage	1466.9	1265.8	4251.5	
12. Silage	3336.5	2186.3	2016.6	
13. FEED COST				
14. Grain	14.31	4.89	17.33	
15. Protein, Salt & Mineral	5.84	3.29	5.04	
16. Legume Hay	107.42	59.96	172.64	
17. Other Hay & Dry Roughage	27.88	24.10	83.90	
18. Silage	28.61	22.34	21.34	
19. Pasture	32.29	30.18	41.22	
20. TOTAL FEED COSTS	\$ 216.35	\$ 144.67	\$ 341.97	
21. RETURN OVER FEED COST	\$ (-103.12)	\$ 85.76	\$(-478.39)	
22. SUPPLEMENTAL COSTS				
23. Miscellaneous Livestock Expense	2.80	2.27	2.95	
24. Veterinary Expense	2.10	1.76	2.32	
25. Custom Work	4.02	3.67	4.80	
26. Special Hired Labor				
27. TOTAL SUPPLEMENTAL COSTS	\$ 8.92	\$ 7.70	\$ 10.07	
28. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$(-112.04)	\$ 78.06	\$(-488.46)	
29. ALLOCATED COSTS				
30. Power & Machinery Costs	12.53	20.73	9.01	
31. Livestock Equipment Costs	4.33	4.74	4.68	
32. Building & Fences	10.21	9.89	5.87	
33. TOTAL ALLOCATED COSTS	\$ 27.07	\$ 35.36	\$ 19.56	
34. RETURN OVER ALL LISTED COSTS	\$(-139.11)	\$ 42.70	\$(-508.02)	
35. SUPPLEMENTARY MANAGEMENT INFORMATION				
36. Return For \$100 Feed Fed	52.34	159.27	(-39.89)	
37. Price Per CWT. Sold	29.26	32.96	27.72	
38. Price Per CWT. Calves Sold or Trans.	33.02	32.42	30.28	
39. Average Weight Per Head Sold	646.6	592.1	652.7	
40. Avg. Weight Per Calf Sold or Trans.	510.8	485.4	478.1	
41. Percent Death Loss	4.0	2.4	6.4	
42. Percent Calf Crop	110.0	128.6	143.8	
43. TOTAL LISTED COSTS PER COW	\$ 252.34	\$ 187.73	\$ 371.60	

TABLE 15B - BEEF FEEDERS - 1976

6130A

	Average of 6 Farms 12 Farms		6 Farms High in return above feed	6 Farms Low in return above feed
1. Average Number of Beef Feeders	41.6	36.3	46.9	
2. Pounds of Beef Produced	15016	14821	15212	
	Per CWT.	Per CWT.	Per CWT.	
3. Net Increase in Value of Animals	\$ 37.57	\$ 49.15	\$ 26.28	
4. Other Miscellaneous Beef Income				
5. TOTAL VALUE PRODUCED	\$ 37.57	\$ 49.15	\$ 26.28	
6. POUNDS OF FEED FED				
7. Grain	81.2	17.2	143.6	
8. Protein, Salt & Mineral	3.3	.6	7.0	
9. Legume Hay	882.8	779.5	983.4	
10. Other Hay & Dry Roughage	183.1	163.1	202.7	
11. Silage	649.3	398.1	894.0	
12. FEED COST				
13. Grain	3.24	.99	5.44	
14. Protein, Salt & Mineral	.30	.03	.56	
15. Legume Hay	15.36	14.83	15.88	
16. Other Hay & Dry Roughage	3.37	2.63	4.10	
17. Silage	7.18	3.16	11.10	
18. Pasture	2.39	3.12	1.68	
19. TOTAL FEED COST	\$ 31.84	\$ 24.76	\$ 38.76	
20. RETURN OVER FEED COST	\$ 5.73	\$ 24.39	\$ (-12.48)	
21. SUPPLEMENTAL COSTS				
22. Miscellaneous Livestock Expense	.73	.97	.49	
23. Veterinary Expense	.13	.07	.18	
24. Custom Work Hired	1.13	1.29	.96	
25. Special Hired Labor				
26. TOTAL SUPPLEMENTAL COSTS	\$ 1.99	\$ 2.33	\$ 1.63	
27. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 3.74	\$ 22.06	\$ (-14.11)	
28. ALLOCATED COSTS				
29. Power & Machinery Costs	.86	.92	.70	
30. Livestock Equipment Costs	.46	.74	.25	
31. Buildings & Fences	1.20	1.18	1.02	
32. TOTAL ALLOCATED COSTS	\$ 2.52	\$ 2.84	\$ 1.97	
33. RETURN OVER ALL LISTED COSTS	\$ 1.22	\$ 19.22	\$ (-16.08)	
34. SUPPLEMENTARY MANAGEMENT INFORMATION				
35. Return for \$100 Feed Fed	117.99	198.50	67.79	
36. Price PER CWT. Sold	30.99	30.16	32.00	
37. Average Weight Per Head Sold	635.8	704.6	554.1	
38. Price Per CWT. Bought	29.29	27.49	34.76	
39. Average Weight Per Head Bought	486.3	439.2	722.0	
40. Number of Head Bought	9	15	3	
41. Percent Death Loss	2.2	2.9	1.8	
42. Effective Daily Gain-Pounds Per Head/Day	.99	1.12	.89	
43. TOTAL LISTED COST PER CWT. PRODUCED	\$ 36.35	\$ 29.93	\$ 42.36	



TABLE 15B - BEEF FEEDERS - FEEDLOT-6140A - 1976

		Average of 8 Farms Return Above Feed
1.	Average Number of Beef Feeders	28.2
2.	Pounds of Beef Produced	12511
		<u>Per CWT</u>
3.	Net Increase in Value of Animals	\$ 35.66
4.	Other Miscellaneous Beef Income	
5.	TOTAL VALUE PRODUCED	\$ 35.66
6.	POUNDS OF FEED FED	
7.	Grain	347.0
8.	Protein, Salt & Mineral	18.3
9.	Legume Hay	560.5
10.	Other Hay & Dry Roughage	211.2
11.	Silage	562.1
12.	FEED COST	
13.	Grain	16.55
14.	Protein, Salt & Mineral	1.29
15.	Legume Hay	18.59
16.	Other Hay & Dry Roughage	4.87
17.	Silage	4.63
18.	Pasture	1.11
19.	TOTAL FEED COST	\$ 47.04
20.	RETURN OVER FEED COST	\$(-11.38)
21.	SUPPLEMENTAL COSTS	
22.	Miscellaneous Livestock Expense	.53
23.	Veterinary Expense	.13
24.	Custom Work Hired	2.27
25.	Special Hired Labor	
26.	TOTAL SUPPLEMENTAL COSTS	\$ 2.93
27.	RETURN OVER FEED & SUPPLEMENTAL COSTS	\$(-14.31)
28.	ALLOCATED COSTS	
29.	Power & Machinery Costs	2.15
30.	Livestock Equipment Costs	1.75
31.	Buildings & Fences	1.90
32.	TOTAL ALLOCATED COSTS	\$ 5.80
33.	RETURN OVER ALL LISTED COSTS	\$(-20.11)
34.	SUPPLEMENTARY MANAGEMENT INFORMATION	
35.	Return for \$100 Feed Fed	75.82
36.	Price Per CWT. Sold	35.28
37.	Average Weight Per Head Sold	896.7
38.	Price Per CWT. Bought	29.42
39.	Average Weight Per Head Bought	295.0
40.	Number of Head Bought	10
41.	Percent Death Loss	3.8
42.	Effective Daily Gain-Pounds Per Head Per Day	1.22
43.	TOTAL LISTED COST PER CWT. PRODUCED	\$ 55.77

TABLE 16A - SHEEP, FARM, COMMERCIAL - 1976

6670

	Average of 17 Farms	8 Farms High in return above feed	8 Farms Low in return above feed
1. Average Number of Ewes	60.7	76.2	38.9
2. Pounds of Lamb & Mutton Produced	4829	6057	2445
3. Pounds of Wool Produced	499	530	351
	<u>Per Ewe</u>	<u>Per Ewe</u>	<u>Per Ewe</u>
4. VALUE OF PRODUCE			
5. Wool	\$ 6.11	\$ 5.56	\$ 4.73
6. Net Increase in Value of Animals	38.68	40.36	32.98
7. Other Miscellaneous Sheep Income			
8. TOTAL VALUE PRODUCED	\$ 44.79	\$ 45.94	\$ 37.71
9. POUNDS OF FEED FED			
10. Grain	124.2	57.6	206.5
11. Protein, Salt & Mineral	7.9	9.0	4.1
12. Legume Hay	910.6	658.8	1111.8
13. Other Hay & Dry Roughage	236.3	198.8	394.0
14. Silage	34.9	59.1	
15. FEED COST			
16. Grain	6.38	2.32	12.83
17. Protein, Salt & Mineral	.97	1.01	.46
18. Legume Hay	21.73	12.47	31.36
19. Other Hay & Dry Roughage	4.07	3.71	6.20
20. Silage	.31	.54	
21. Pasture	1.98	2.44	.85
22. TOTAL FEED COSTS	\$ 35.44	\$ 22.49	\$ 51.70
23. RETURN OVER FEED COSTS	\$ 9.35	\$ 23.45	\$ (-13.99)
24. SUPPLEMENTAL COSTS			
25. Miscellaneous Livestock Expense	1.14	.38	2.98
26. Veterinary Expense	.51	.62	.39
27. Custom Work	2.39	1.75	2.90
28. Special Hired Labor	.13		
29. TOTAL SUPPLEMENTAL COSTS	\$ 4.17	\$ 2.75	\$ 6.27
30. RETURN OVER FEED & SUPPLEMENTAL COSTS	\$ 5.18	\$ 20.70	(-20.26)
31. ALLOCATED COSTS			
32. Power & Machinery Costs	4.68	4.06	5.61
33. Livestock Equipment Costs	2.31	.88	5.81
34. Building & Fences	4.30	3.55	4.65
35. TOTAL ALLOCATED COSTS	\$ 11.29	\$ 8.49	\$ 16.07
36. RETURN OVER ALL LISTED COSTS	\$ (-6.11)	\$ 12.21	\$ (-36.33)
37. SUPPLEMENTARY MANAGEMENT INFORMATION			
38. Return for \$100 Feed Fed	126.41	204.26	72.95
39. Price Per CWT. Lamb & Mutton Sold	33.90	37.63	22.46
40. Price Per CWT. Lamb Sold or Trans.	46.64	44.22	56.33
41. Average Weight of Lambs Sold or Trans.	79.8	75.9	80.1
42. Pounds of Wool Per Sheep Sheared	8.8	8.0	8.8
43. Number of Ewes Kept for Lambing	57	72	34
44. Percent Lamb Crop	129.8	129.2	129.4
45. Percent Death Loss	6.8	6.2	8.9
46. TOTAL LISTED COSTS PER EWE	\$ 50.90	\$ 33.73	\$ 74.04

CASH SUMMARY OF FARM EARNINGS 1973-1976

	1973	1974	1975	1976
<u>FARM RECEIPTS</u>				
Dairy Cattle	3219	2060	1604	1350
Dairy Products	13419	13364	11380	16319
Other Dairy	1365	749	633	1220
Beef Cattle (incl. feeders)	2099	1204	1811	1767
Hogs	1777	1066	2067	2028
Sheep and Wool	82	33	73	56
Turkeys	511	482	425	675
Corn	145	232	219	171
Wheat	522	556	69	119
Other Small Grain	696	1010	449	191
Other Crops	892	1052	871	1004
Capital Assets Sold	398	989	578	902
Income from Work Off the Farm	446	436	419	400
Miscellaneous Farm Income	1190	365	575	674
1. Total Farm Sales	26768	23605	21243	26906
2. Increase in Farm Capital	14567	7623	6753	7254
3. Family Living From the Farm	532	483	533	539
4. Total Farm Receipts 1 & 2 & 3	41867	31711	28529	34699
<u>FARM EXPENSES</u>				
Dairy Cattle Bought	957	998	696	789
Other Dairy Bought	558	352	219	313
Beef Cattle Bought (incl. feeders)	1064	502	455	288
Hogs Bought	203	172	259	182
Sheep Bought (incl. feeders)	7	10	5	50
Turkeys		137	96	125
Miscellaneous Livestock Expense	815	804	726	1105
Feed Bought	4034	4259	4286	7193
Fertilizer	902	984	850	1052
Other Crop Expense	766	927	975	925
Custom Work Enterprise	-	-	-	23
Custom Work Hired	1012	980	870	1174
Gas-Oil-Grease Bought (farm share)	933	1090	1204	1270
Repair & Oper. of Mach., Tractor, Truck & Auto (farm share)	1192	1254	1216	1396
Repair and Upkeep of Farm Real Estate	368	345	369	405
Repair and Upkeep of Livestock Equip.	229	237	186	202
Wages of Hired Labor	733	689	587	835
Electricity Expense (farm share)	371	363	367	468
Real Estate & Pers. Property Taxes	384	302	307	390
Telephone & General Farm Expense	579	118	627	736
5. Total Cash Operating Expense	15107	14513	14300	18921
6. Power, Crop & Gen. Mach. Bought	3904	4588	3776	4274
7. Livestock Equipment Bought	794	611	504	687
8. New Real Estate & Improvements	4132	3789	2727	3124
9. Total Farm Purchases	23937	23501	21307	27006
10. Decrease in Farm Capital	144	1740	1246	1982
11. Interest on Farm Capital	3645	3593	3407	4134
12. Unpaid Family Labor	744	790	766	869
13. Labor Charge for Partners	71	88	74	101
14. Board Furnished Hired Labor	61	65	56	42
15. Total Farm Expense 9-14	28602	29777	26856	34134
16. Labor Earnings 4-15	11656	251	1093	1227

1973-1974-1975-1976 IN A CAPSULE

	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>
FARM SIZE (ACRES)	360.0	315.7	301.7	330.2
SIZE OF BUSINESS (WORK UNITS)*	321	259	335.9	264
RETURN TO CAPITAL & FAMILY LABOR	13981	2704	3047	3098
LABOR EARNINGS	11656	251	1093	1227
NET WORTH (AVG. JAN. 1 & DEC. 31)	43133	41899	46622	49242
RATIO OF ASSETS OF LIABILITIES	2.71:1	2.43	2.50	2.35
<u>SOURCE OF INCOME--CASH RECEIPTS</u>				
INCOME FROM LIVESTOCK	84.0%	81.3%	84.7%	86%
INCOME FROM CROPS	7.6%	10.2%	7.4%	6%
MISCELLANEOUS INCOME	8.4%	8.5%	7.9%	8%

N.E. FARM MANAGEMENT PROGRAM  
STAPLES AREA VOCATIONAL TECHNICAL INSTITUTE

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\* One Work Unit equals one 10 hour working day.

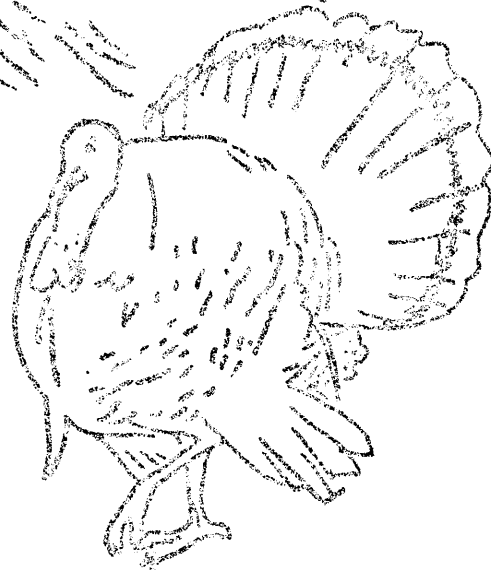
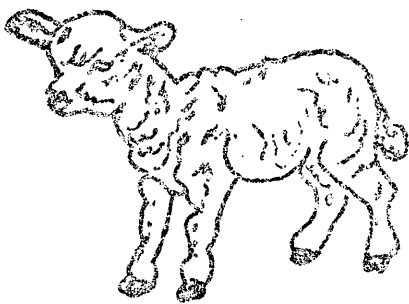
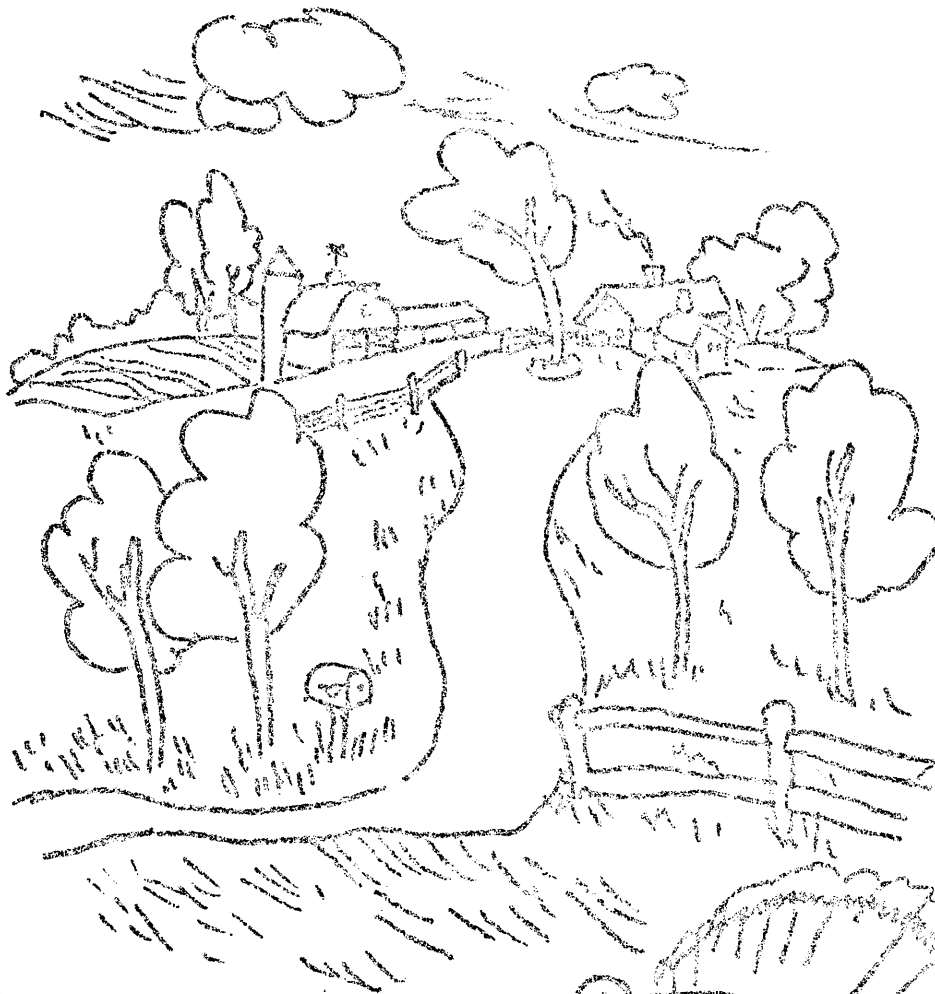
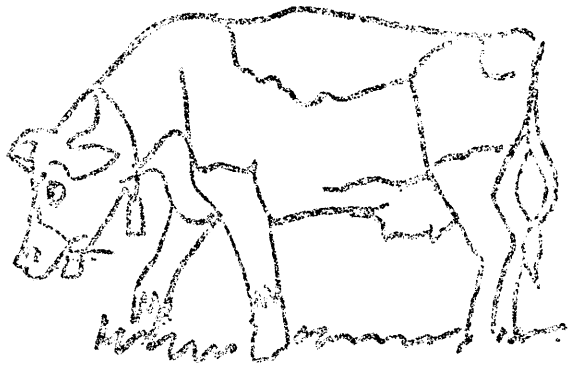
MONEY SPENT BY THE AVERAGE NORTHEAST  
MINNESOTA FARMER IN 1976

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2035 . . . . .	TO OTHER FARMERS FOR LIVESTOCK AND CUSTOM WORK
12278 . . . . .	TO THE AGRI-BUSINESS COMMUNITY FOR FERTILIZER, CHEMICALS, SEEDS, FEEDS, REPAIRS AND FUEL.
835 . . . . .	FOR EXTRA LABOR
673 . . . . .	SUPPORT OF LOCAL GOVERNMENT (PROPERTY & OTHER TAX)
1054 . . . . .	FOR UTILITIES (ELECTRICITY AND TELEPHONE)
2689 . . . . .	FOR USE OF OTHER PEOPLES CAPITAL (INTEREST AND CASH RENT)
4804 . . . . .	FARM EQUIPMENT DEALERS (POWER AND MACHINERY)
3461 . . . . .	NEW BUILDINGS AND LAND
3790 . . . . .	FOOD, CLOTHING, HOUSE FUEL, FURNITURE AND PERSONAL CARE
268 . . . . .	CONTRIBUTIONS -- CHURCH AND OTHER
842 . . . . .	MEDICAL CARE & HEALTH INSURANCE
473 . . . . .	EDUCATION AND RECREATION
374 . . . . .	LIFE INSURANCE AND OTHER INVESTMENTS
<hr/>	
33576 . . . . .	TOTAL MONEY SPENT BY THE AVERAGE FARMER WITHIN HIS COMMUNITY AND SERVICE AREA

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ABOVE INFORMATION IS TAKEN FROM TABLES 2B, 4, AND 6B OF THE 1976  
ANNUAL NORTHEAST VO-AG FARM BUSINESS MANAGEMENT EDUCATION REPORT



### Have You Checked Your Goals Lately?

The farm business analysis provides an excellent opportunity to do some serious thinking about both family and farm goals. Where are you heading this year? Next year? Ten years from now? If you have studied your analysis carefully, you should already have an idea of how well your business performed last year. But what are your plans for the future?

One of the aims of the farm management education program is to assist you in reaching your farm and family goals. But first you must know what those goals are.

Life is too short, and farming success too fragile to permit the luxury of aimless effort. To get somewhere, you've got to know where you are going and you've got to know how to get there.

Planning goals is not easy. Members of your family may not agree on what goals are important. You may have to give some serious thought to the goals you elect so that all the members of the family can benefit from your farming business. Remember that not all goals are related to farm income. You may find it important to consider social, community, family, church and education goals as well.

Setting up goals in a systematic way lets you fit the wants and desires of all of the family members into a plan. There are no right or wrong goals, since each family may approach the problems they face in a different way. It is important that goals be reviewed frequently to see if conditions have changed. If the goals are too inflexible they may be a liability to your progress rather than an asset.

On the next page is a place for you to record your goals for this and future years. Take some time with your family to jot down the things you want to accomplish. Put them in an order of priority. Next year, when you pull this report from your files, you will be able to determine if you were able to reach the goals your family established.

Thought for the year:

Pray for a good harvest, but keep on hoeing!

# WHAT DOES YOUR FAMILY WANT?

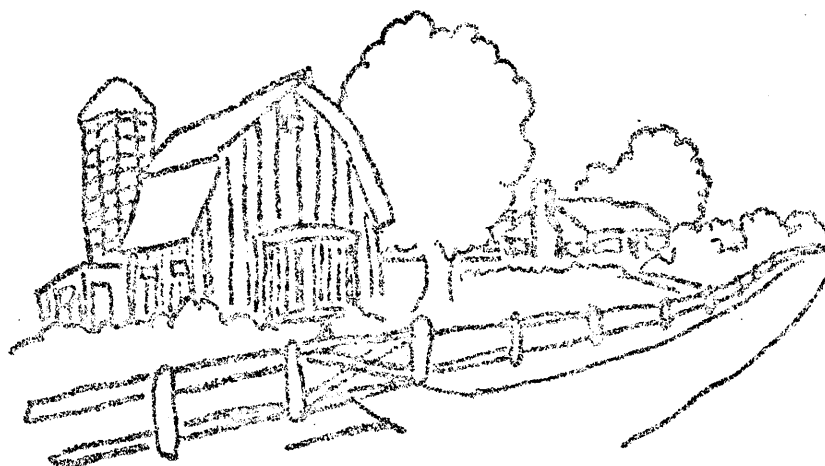
Name \_\_\_\_\_ Date \_\_\_\_\_

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.

	This Year	Later
FOR A PROFITABLE FARM BUSINESS:		
FOR SATISFYING LIVING:		
FOR DEVELOPMENT OF FAMILY MEMBERS:		
FOR LONG-TERM FINANCIAL SECURITY:		





FARMING IS THE BACKBONE OF AMERICA!

## BRAINERD VO-TECH AGRICULTURAL SCIENCE PROGRAMS

### LANDSCAPE TECHNOLOGY

The Landscape Technology Program is nineteen months in length including a three month Supervised Work Occupational Training session between the first and second year. Students are trained in a broad area of landscape/horticulture and are employed in Nurseries, Garden Centers, Greenhouses, Golf Courses, and Grounds Maintenance positions. The first year includes basic landscape training with the second year offering students the opportunity to elect in-depth training in Landscape Construction and Maintenance, Greenhouse Management, Landscape Design, Garden Center, and Nursery operation. Training is work orientated with considerable time devoted to training in our nursery, greenhouse, construction area, and landscaping exercises. Students also gain experience in the operation and maintenance of nursery landscape equipment.

### NATURAL RESOURCE TECHNOLOGY

The Natural Resource Technology Program is twenty-one months in length including a ten week Supervised Work Occupational Training session between the first and second year. A technician performs technical, semi-professional conservation and natural resource management work in four different areas: forestry and land management, game management, fisheries management and parks and recreation management. A technician must be able to supervise a working crew and perform those technical duties required by the professional managers and biologists. Emphasis is placed on learning by doing. The location of our institute in the state offers a unique opportunity for utilizing the prime areas of forests, water, and wildlife habitat. The major employers of graduates include the State DNR, Federal Related Agencies, and Private Industries.

### RECREATIONAL EQUIPMENT SALES

Recreational Equipment Sales is an eleven month program including a three month Supervised Work Occupational Training Session. Approximately one third of the training involves product knowledge with students receiving hands on experience in using recreational and sporting goods equipment. Two thirds of the training deals with the principles of sales and marketing. Employment of graduates includes both the wholesale and retail sporting equipment marketing industry. Graduates, in addition to being salespersons, can advise customers on equipment use and maintenance.

FOR FURTHER INFORMATION WRITE OR CALL THE DIRECTOR OF THE BRAINERD AREA VOCATIONAL  
TECHNICAL INSTITUTE BRAINERD, MINNESOTA. 56401  
TELEPHONE 218-829-0328

DULUTH AREA VOCATIONAL - TECHNICAL INSTITUTE  
AGRI-BUSINESS - POST SECONDARY

FOREST HARVESTING

The Forest Harvesting Program prepares students in competencies to operate and maintain heavy equipment in the pulpwood and sawlog industry. It is not a conservation type program although some basic forestry practices are a part of the curriculum. The truck driving portion of the curriculum, which leads to a Class "A" license for qualified students, teaches safety operation and maintenance. Practical application of equipment competencies is made possible during freezeup when students receive practical instruction on a logging site north of Duluth. Roads are constructed, timber cut down, skidded to landing sites and then trucked to mills in the area.

Plans and facilities are now being completed to operate this program on a year-round basis with competencies in diesel and hydraulic maintenance in the new building added to the curriculum.

Graduates of this program are much in demand as equipment operators for private loggers, paper companies, and other firms in the timber products industry.

HORTICULTURE AIDE

The Horticulture Aide Program is designed for students with strong interests in working in the plant industry. The program covers areas in plant growing, greenhouse management, fertilizers, insecticides, disease control, propagation of plants, irrigation, light requirements, landscaping, lawn and turf equipment, small business management, wholesale and retail marketing and other areas of the Horticultural Plant Science Industry.

Employment opportunities are available as greenhouse workers or managers, golf course workers or managers, park and recreation departments, wholesale and retail floral growing and lawn and garden centers.

FOR FURTHER INFORMATION WRITE OR CALL THE DIRECTOR OF THE DULUTH AREA  
VOCATIONAL TECHNICAL INSTITUTE 2101 TRINITY ROAD DULUTH, MINNESOTA 55811  
TELEPHONE 218-722-2801