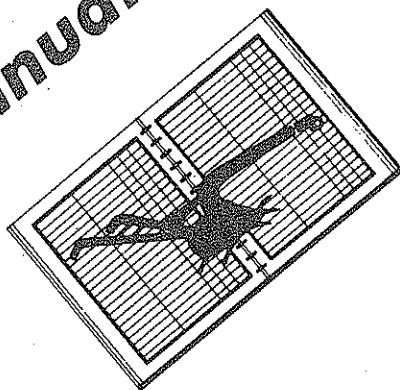
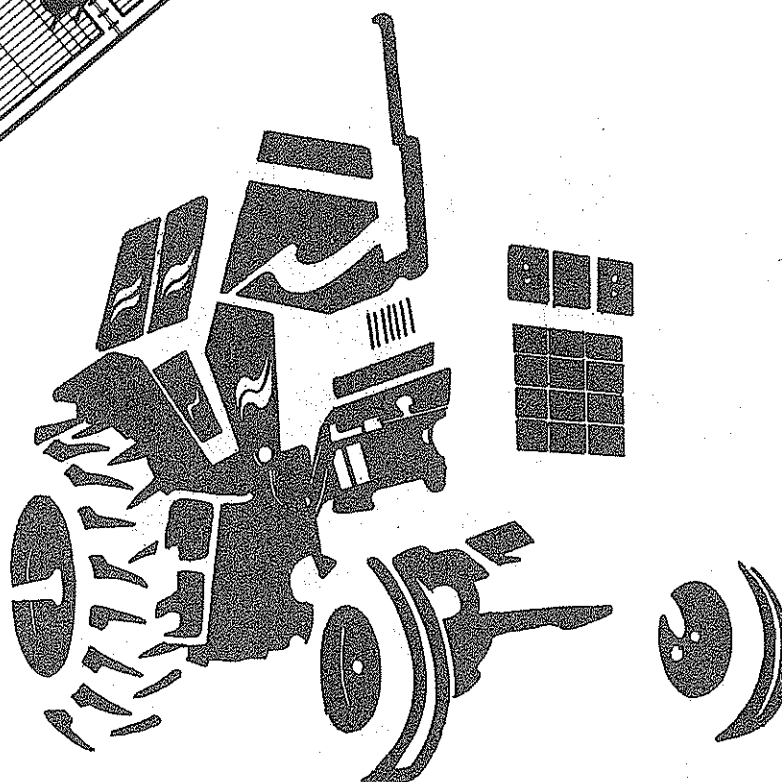


FARM BUSINESS MANAGEMENT

1976 Annual Report



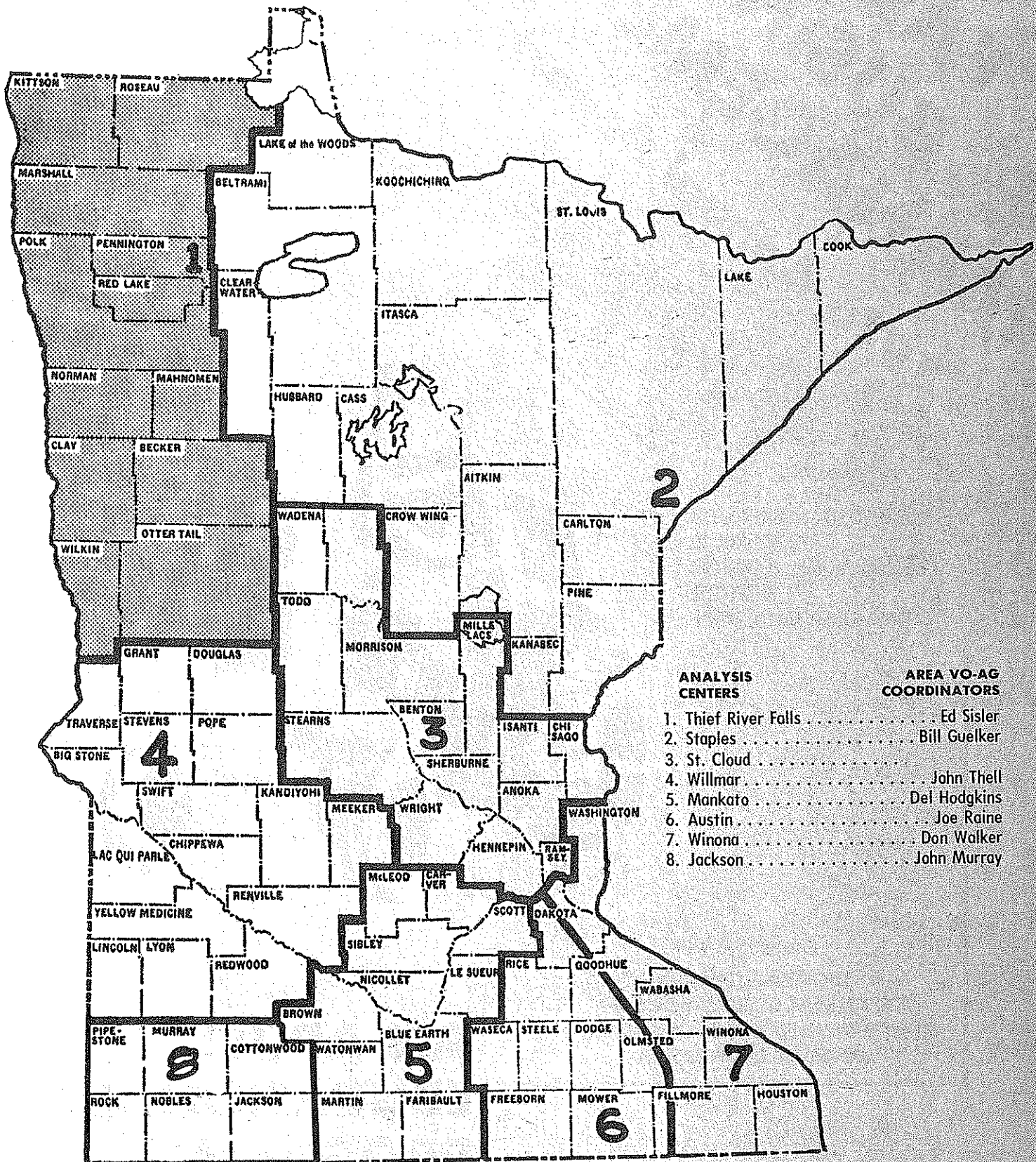
NORTHWESTERN MINNESOTA
REPORT NO. 22
AREA VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



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

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



* Shaded Area Served by the Thief River Falls Analysis Center

1976 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL

AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

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LET'S GET ACQUAINTED

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

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

The analysis of the records and the preparation of the reports for Northwestern Minnesota were done under the direction of Ed Sisler of the Area Vocational School at Thief River Falls. A special thank-you is awarded the clerical staff for their patience, perserverence, and dedication to the project. The staff this year was; Phyllis Moum, Marie Sorensen, Roberta Kosel, Shirley Koop, Wilma Bornholdt, Pat Kotschevar, Betty Ueland, Fay Gullickson, Bonnie Haglund, Betty Johannson, Beverly Hest, Tania Haslerud, Linda Ramsey, Sandy Nickols, Paula Bakken, Marguerite Andrews. Mrs. Clifton Mattson, our secretary, oversees the general operation of this office including correspondence, billing and organization. We especially recognize Roberta Kosel for her tenth year on our office staff.

To efficiently and effectively work with 1100 records, the Thief River Falls Analysis Center utilizes satellite analysis centers. This year the following satellites operated: Barnesville, Agassiz Coop Center, Detroit Lakes, Fertile, Fosston, Hawley, Pelican Rapids and Roseau.

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

This analysis center utilizes the Specialized Data Systems Inc. automatic data processing facilities of Madison, Wisconsin to streamline its operation.

While 657 records were included in the averages, 1167 records were processed.

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

<u>School</u>	<u>Instructor</u>
Ada	Keith Aakre*, Lowell Gunderson
Agassiz Valley Ctr, Sch. Climax	Paul Ramsey, David Nichols*
Barnesville	David Bakken
Battle Lake	Alton Carlson
Univ. of Minn., Crookston	Erman Ueland
Detroit Lakes	Rick Anderson*, Duane Lemmon, Ron Monson*
	Clayton Olsen
East Grand Forks	John Davis*, Craig Sallstrom*
Fergus Falls	Lambert Schilling*, David Wass, Don Lafferty
Fertile	Conrad Carlson
Fosston	Dean McNelly, Wayne Stevens*, Dave Gilbertson*
Goodridge	Wallace Shodean
Greenbush	Art Boese
Hallock	Roger Schwenzfeier
Hawley	John Hest
Henning	Charles Erickson*, Phil Toedter
Karlstad	David Stish
Lancaster	Reynold Ward*, Dan Deschene*, Myles Sedenquist*
Mahnomen	Peter Revier*, James Martin*
Middle River	Mervin Milsten*
Moorhead	Rick Morgan
New York Mills	Deland Porath*
Pelican Rapids	Budd Andrews
Perham	Andy Marthaler*, Ken Huebesch*
Plummer, Oklee, Red Lake Falls	Harry Oen
Roseau	Bud Leverington*, Mike Hager*, Gary Olson
Thief River Falls	Don Johnsen, Verne Spengler, Alan Dalen*, Lawrence Helt*, Lawrence Erickson*
Twin Valley, Ulen, Hitterdal	Michael Lockhart
Total Cooperators:	

WHY KEEP RECORDS?

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

* Veterans Agriculture Instructor

** Britannica Research Service

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

There are two basic plans available to farmers:

A. Annual Analysis Program (Adequate for the majority of farmers)

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

B. Monthly Analysis Program

This program has been developed for those farmers who want more frequent evaluations, and is called a monthly "mail-in". The cooperators in this program receive a monthly return, primarily cash flow and pay \$200.00 per year. In addition to the monthly return, they receive the detailed annual enterprise analysis which the annual analysis program cooperators receive. They work as closely with their Farm Management Instructor as do those in the annual analysis program.

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

FAMILY AND FARM GOAL ORIENTED

BUSINESS MANAGEMENT PROGRAM

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

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

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

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

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

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

WHAT DOES YOUR FAMILY WANT?

NAME _____ DATE _____

ADDRESS _____

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

FOR A PROFITABLE FARM BUSINESS:

THIS YEAR

LATER

FOR SATISFYING LIVING:

FOR DEVELOPMENT OF FAMILY MEMBERS:

FOR LONG-TIME FINANCIAL SECURITY:

1975 - 1976 IN A NUTSHELL

	<u>1975</u>	<u>1976</u>
Labor Earnings (Operator's Share)	3533	9770
Return to Capital & Family Labor (Oper. Share)	9067	15550
Net Worth	117338	133275
Ratio of Current Assets & Machinery to Current Liabilities	2.62	2.45
Ratio of Real Estate Assets to Real Estate Liabilities	2.74	2.59
Ratio of Total Assets to Total Liabilities	3.14	2.90
Expenses per Dollar Income	.94	.88

SIZE

Tillable Acres	528	551
Work Units* - Crops	189	209
- Livestock	156	145
- Other	11	7
Total Farm Capital	137202	146201

*One Work Unit Equals One Ten Hour Day

GROSS FARM EARNINGS

Livestock	17535	20081
Crops	39524	51555
Other	1504	1641

WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1, Summary of Farm Inventories, 1976

ITEMS	Average of 657 Farms	
	Jan. 1	Dec. 31
1 Size of Farm - Total Acres	645.6	
2 - Tillable Acres	550.6	
3 Work Units - Crops	208.64	
4 Livestock	144.77	
5 Other	6.69	
6 Total Size of Business in Work Units	360.10	
7 Number of Workers	1.58	
8 Farm Capital Investment Per Worker	\$ 124264	
9 <u>Productive Livestock</u>		
10 Dairy Cows	4794	4544
11 Other Dairy Cattle	2356	2423
12 Beef Breeding Cattle	4501	3871
13 Beef Feeder Cattle	1498	1472
14 Hogs	1288	1151
15 Sheep (Including Feeders) & Goats	191	198
16 Poultry - All Types	19	7
17 Other Livestock	267	314
18 Total Productive Livestock	\$ 14914	13980
19 <u>Crop, Seed and Feed</u>	32302	35669
20 <u>Power, Machinery & Equipment</u>		
21 Auto & Truck (Farm Share)	4592	5170
22 Power & Machinery	23716	28209
23 Irrigation Equipment	120	275
24 Custom Work Equipment	36	31
25 Livestock Equipment	2300	2345
26 Total Power, Machinery & Equipment	\$ 30764	36030
27 <u>Land</u>	\$ 105289	110019
28 <u>Buildings - Fences, Etc.</u>	14183	15201
29 <u>Total Farm Capital</u>	\$ 197452	210898
30 <u>Increase or Decrease in Total Farm Capital</u>		\$ 13446

Table 1 lists the categories of farm capital for the average of farms and for the 131 most profitable and the 131 least profitable farms. These averages include the landlord's share of the investment for rented farms.

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

Machinery, Equipment and Building values reflect cost less depreciation.

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

Table 1, Summary of Farm Inventories, 1976

Items	131 High Farms		131 Low Farms	
	Jan. 1		Jan. 1	
1 Size of Farm - Total Acres	1068.6		617.9	
2 - Tillable Acres	976.1		512.5	
3 Work Units - Crops	382.16		223.10	
4 - Livestock	142.49		114.17	
5 - Other	15.13		6.33	
6 Total Size of Business in Work Units	539.79		343.60	
7 Number of Workers	1.98		1.56	
8 Farm Capital Investment Per Worker	\$164331		152187	
	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Jan. 1</u>	<u>Dec. 31</u>
9 PRODUCTIVE LIVESTOCK				
10 Dairy Cows	4808	4603	2821	2440
11 Other Dairy Cattle	2122	2348	1196	1039
12 Beef Breeding Cattle	4624	4262	6751	4863
13 Beef Feeder Cattle	1346	1309	3703	4119
14 Hogs	1571	1243	1250	1151
15 Sheep (Including Feeders) & Goats	105	105	305	443
16 Poultry - All Types	3	3		
17 Other Livestock	1324	1562	3	
18 TOTAL PRODUCTIVE LIVESTOCK	\$ 15902	15436	16030	14054
19 CROP, SEED & FEED	62646	84621	40878	29814
20 POWER, MACHINERY & EQUIPMENT				
21 Auto & Truck (Farm Share)	7741	9104	4994	5146
22 Power & Machinery	39352	48563	27943	30635
23 Irrigation Equipment		46	188	631
24 Custom Work Equipment	144	122		
25 Livestock Equipment	2494	2777	1937	1791
26 TOTAL POWER, MACHINERY & EQUIP.	\$ 49731	60612	35062	38203
27 LAND	162354	170619	144989	148715
28 BUILDINGS - FENCES, ETC.	15937	17188	16554	17053
29 TOTAL FARM CAPITAL	\$306570	348476	253513	247838
30 Increase or Decrease in Total Farm Capital		\$ 41906		\$(-5675)

Table 2A, Whole Farm Summary of Cash Receipts, 1976

Items:	Average of 657 Farms	131 Most Prof. Farms	131 Least Prof. Farms
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2 Dairy Cows	\$ 1267	1426	668
3 Dairy Products	12043	12569	5962
4 Other Dairy Cattle	1261	1382	755
5 Beef Breeding Cattle	2217	1907	3894
6 Beef Feeder Cattle	2152	2328	5045
7 Hogs Complete & Mixed	1409	1211	1183
8 Hogs Finishing	162	92	644
9 Hogs Producing Weaning Pigs	989	1636	596
10 Sheep, Goats & Wool, Farm Flock	238	134	217
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Including Hens & Broilers)			
13 Turkeys	236		
14 Eggs	91	224	
15 Other Productive Livestock & Products	117	557	2
16 Other Miscellaneous Livestock Income	24	9	8
17 Total Sales of Prod. Livestock	\$ 22207	23475	18974
18 SALE OF CROPS			
19 Wheat	19299	40315	18971
20 Other Small Grains	10469	23671	7747
21 Corn	965	1054	1093
22 Soybeans	452	1114	466
23 Other Row Crops	6372	14756	10527
24 Legumes & Other Forage	965	1922	850
25 Grass Seed	363	602	301
26 Fruits & Nuts			
27 Vegetable Roadside Market & Specialty	72		22
28 Nursery, Timber & Other	2		12
29 Set Aside Acres - Govt. Payments			
30 Total Sales From Crops	\$38958	83435	39988
31 Capital Assets Sold	2590	7701	1203
32 Gas Tax Refund	171	251	149
33 Income From Work Off the Farm	651	1366	689
34 Custom Work Enterprise Income	179	874	
35 Patronage Refunds	836	1761	1080
36 Miscellaneous Farm Income	755	647	514
37 Total Farm Sales	\$66347	119511	62597
38 Increase in Farm Capital	13447	41906	
39 Family Living From the Farm	464	401	356
40 Total Farm Receipts(37)+(38)+(39)	\$ 80258	161818	62953

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 increase in farm capital and value of farm produce used in the home are listed.

Table 2B - Whole Farm Summary of Cash Expenses

Items	Average Of 657 Farms	131 Most Prof. Farms	131 Least Prof. Farms
1 PURCHASE OF LIVESTOCK			
1 Dairy Cows	\$ 290	189	148
3 Other Dairy Cattle	171	35	269
4 Beef Breeding Cattle	191	161	283
5 Beef Feeder Cattle	805	539	2688
6 Hogs Complete and Mixed	86	50	61
7 Hogs Finishing	62	5	271
8 Hogs Producing Weaning Pigs	75	131	48
9 Sheep & Goats	43	10	134
10 Sheep, Feeder Lambs			
11 Chickens (Including Hens & Broilers)		1	
12 Turkeys	32		
13 Other Productive Livestock	16	73	1
14 Miscellaneous Lvstk. Exp.	866	950	643
15 Feed Bought	4891	4500	4810
16 Fertilizer	5820	11671	5202
17 Chemicals	1277	2593	1422
18 Other Crop Expense	3789	7402	3777
20 Custom Work Ent. Op. Cost Incl. Lab.	107	532	
21 Custom Work Hired	1628	2687	1416
22 Rep. & Upkeep of Lvstk. Equip.	162	232	149
23 Rep. & Upkeep of Farm Real Est.	1027	1436	895
24 Gas, Oil & Grease Bought (F. S.)	3343	5631	3117
25 Rep.&Opr. of Mach.,Trac.,Trk. & Auto	4133	6912	4019
27 Rep.- Custom Work Enterprise	15	61	
28 Wages of Hired Labor	2664	4958	3729
29 Personal Prop. & Real Est. Taxes	1221	1993	1297
30 General Farm Expense	1285	2310	1352
31 Telephone Exp. (F. S.)	191	262	183
32 Elec. Exp. (F. S.)	455	585	445
33 TOTAL CASH OPERATING EXP.	\$ 34643	55910	36360
34 Power, Crop & Gen. Mach. Bought (F.S.)	12932	23996	12564
35 Irrigation Equipment Bought	177	50	487
36 Custom Work Equip. Bought	2	9	
37 Livestock Equip. Bought	461	784	191
38 New Real Estate & Improv.	7758	11163	6680
39 TOTAL FARM PURCH. (33 thru 38)	\$ 55973	91912	56282
40 Decrease in Farm Capital			5674
41 Interest on Farm Capital	12251	19651	15041
42 Unpaid Family Labor	222	198	206
43 Labor Chg. for Ptnrs & Other Op.	720	1232	1349
44 Board Furn. Hired Labor	49	89	44
45 TOTAL FRM. EXP. (39 Thru 44)	\$ 69214	113084	78596
46 Labor Earnings (Whole Fm (2A/40)-(45)	\$ 11043	48734	(-15644)
47 Number of Operators	1	1	1

Labor earnings represent the return for labor after all expenses (Table 2B, Line 45) are deducted from total farm receipts, (Table 2A, Line 40). The interest on Farm Capital is 6% of the average total Farm Capital. (Table 1, Line 29).

WHAT IS THE VALUE PRODUCED BY EACH ENTERPRISE?

Table 3 - Summary of Farm Earnings (ENTERPRISE STATEMENT) 1976

Items	Average of 657 Farms	131 Most Prof. Farms	131 Least Prof. Farms
1 RETURNS & NET INCREASES			
2 Productive Livestock			
3 Dairy Cows	\$ 12059	12751	5699
4 Other Dairy Cattle	2353	2867	948
5 Beef Breeding Cattle	1669	1833	1995
6 Feeder Cattle	1127	1349	2621
7 Hogs, Complete & Mixed	1289	1028	1231
8 Hogs, Finishing Enterprise	106	79	370
9 Producing Weaning Pigs	838	1349	375
10 Sheep & Goats	205	125	234
11 Sheep, Feeder Lambs			
12 Chickens (Including Hens & Broilers)	47	223	
13 Turkeys	237		
14 Other Productive Livestock	150	728	
15 Total All Productive Livestock	\$ 20081	22333	13473
16 Value of Feed Fed to Livestock	14245	14352	13092
17 Return Over Feed From Livestock	5836	7981	380
18 Crop, Seed & Feed	40679	93478	26783
19 Cooperative Patronage Refunds	836	1761	1080
20 Miscellaneous Farm Income	755	647	514
21 Custom Work Enterprise	50	250	
22 Total Returns & Net Increases	\$ 48155	104117	28757
23 EXPENSES & NET DECREASES			
24 Truck & Auto (Farm Share)	\$ 3173	4493	3400
25 Tractors & Crop Machinery	12038	21082	12701
26 Irrigation Equipment	22	5	44
27 Electricity	455	585	445
28 Livestock Equipment	562	668	487
29 Buildings, Fences & Tiling	2416	2806	2687
30 Bare Land	(-1188)	(-6146)	639
31 Miscellaneous Livestock Expense	866	950	643
32 Labor	3100	5492	4133
33 Labor Charge for Other Operator(s)	720	1232	1349
34 Property Tax	1221	1993	1297
35 General Farm Expense & Telephone	1476	2572	1536
36 Interest On Farm Capital	12251	19651	15041
37 Total Expenses & Net Decreases	\$37111	55383	44401
38 Labor Earnings	\$11043	48734	(-15644)
39 Number of Farm Operators	1	1	1

Table 3 Combines Tables 1, 2A & 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 Page 7. The negative figures for line 30 (Bare Land) indicate that land has been sold for higher than inventory values.

Table 4, Household and Personal Expenses, 1976

Items	Average of 376 Farms	Per Adult Equivalent
1 Number of Persons - Family	4	
2 Number of Equiv. - Family	3.3	
3 Church & Welfare	\$ 420	127.27
4 Medical Care & Health Ins.	1039	314.85
5 Food & Meals Bought	2318	702.42
6 Operating Expense & Supplies	902	273.33
7 Furnishings & Equipment	905	274.24
8 Clothing & Clothing Materials	721	218.48
9 Personal Care, Personal Spending	746	226.06
10 Education	688	208.48
11 Recreation	231	70.00
12 Gifts & Special Events	320	96.97
13 Personal Share Truck & Auto Exp.	426	129.09
14 Operator Share Upkeep on Dwell.	9	2.73
15 Personal Share Telephone & Elec. Exp.	263	79.70
16 TOTAL CASH LIVING EXPENSE	\$ 8989	2723.94
17 Pers. Share New Truck & Auto	329	99.70
18 New Dwelling Bought	1481	448.79
19 Taxes & Other Deductions	1440	436.36
20 Life Ins. & Other Savings & Invest.	1464	443.64
21 TOTAL HOUSEHOLD & PERS. (16) - (20)	\$ 13703	4152.42
22 TOTAL FAMILY LIVING FROM THE FARM (33)	451	136.67
23 TOTAL CASH & NON-CASH EXPENSES (21 + 22)	\$ 14154	4289.09
24 <u>FAMILY LIVING FROM THE FARM</u>		<u>OPER. SHARE</u>
25		
26 Milk & Cream (Quarts)		134
27 Beef & Buffalo (Pounds)		250
28 Pork (Pounds)		36
29 Lamb, Mutton, Goat (Pounds)		2
30 Poultry, All Fowl (Pounds)		1
31 Eggs (Dozen)		
32 Vegetables, Fruits, Spuds & Fuel - Also Other Produce		28
33 TOTAL FAMILY LIVING FROM THE FARM		451

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$1142.00 per month for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Net Worth Statement - Operator, 1976

Items	Average for 647 Farms	
	Jan. 1	Dec. 31
1 Total Productive Livestock	\$ 14618	13661
2 Crop, Seed & Feed	30812	34039
3 Total Power, Mach. & Equip.	30245	35466
4 Land	68155	73288
5 Buildings, Fences, Etc.	13706	14724
6 TOTAL FARM CAPITAL	\$ 157536	171198
7 Non-Farm Assets	17764	20656
8 Dwelling	10349	11444
9 TOTAL ASSETS	\$ 183649	203298
10 Real Estate Mortgages	29866	34050
11 Chattel Mortgages	21602	25400
12 Notes	6581	9292
13 Accounts Payable	997	1281
14 TOTAL LIABILITIES	\$ 59045	70023
15 FARMERS NET WORTH	\$ 126603	133275
16 GAIN (OR LOSS) IN NET WORTH		6672
17 <u>Supplementary Management Information</u>		
18 Operators Labor Earnings (6B/47)	\$ 9770	
19 Return to Capital & Family Labor (6B/48)	15550	
20 Non-Farm Income		
21 Outside Investment Income	77	
22 Other Personal Income & Income Tax Refund	4671	
23 TOTAL NON-FARM INCOME	\$ 4748	
24 TOTAL FAMILY FARM & NON-FARM INCOME	\$ 20298	
25 Total Money Borrowed	38616	
26 Total Paid on Debt (Principle)	27646	
27 Total Household & Pers. Cash/Non-Cash Exp. (4/23)	12823	
28 Ratio: Total Farm Exp. to Total Farm Rec. (O.S.)		.88
	Jan. 1	Dec. 31
29 Ratio: Total Assets to Total Liabilities	3.14	2.90
30 Ratio: Non-Real Estate Assets-Non-Real Est. Lia.	2.62	2.45
31 Ratio: Real Est. Assets to Real Est. Liabilities	2.74	2.59
32 Ratio: Net Worth to Total Liabilities	2.14	1.90
33* Ratio: Cash Oper. Exp. to Adj. Total Farm Sales (OS)		.67
34 Ratio: Total Farm Rec. to Average Farm Cap. (W.F.)		.41
35 Ratio: Total Farm Receipts to Avg. Farm Cap. (O.S.)		.49

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

A net worth statement includes a listing of all the assets and liabilities as of a given date. The difference between the farmer's total assets and his total liabilities is his net worth. Both the farm and personal assets and liabilities are included.

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

Table 5A - Net Worth Statement - Operator, 1976

Items	130 Most Prof. Farms		130 Least Prof. Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1 Total Productive Livestock	\$ 15364	15336	16592	15048
2 Crop, Seed & Feed	62791	83328	38115	27854
3 Total Power, Mach. & Equip.	49387	60214	36759	40285
4 Land	99165	111396	106580	111147
5 Buildings, Fences, Etc.	16398	18021	17847	18381
6 TOTAL FARM CAPITAL	\$ 243106	288296	215893	212716
7 Non-Farm Assets	27693	34518	22241	26276
8 Dwelling	10499	12034	15219	16491
9 TOTAL ASSETS	\$ 281298	334847	253352	255483
10 Real Estate Mortgages	38533	46235	39984	45244
11 Chattel Mortgages	29682	37097	27875	33699
12 Notes	7493	11719	10179	14717
13 Accounts Payable	1059	1386	2186	2520
14 TOTAL LIABILITIES	\$ 76767	96438	80224	96180
15 FARMERS NET WORTH	\$ 204531	238409	173128	159303
16 GAIN (OR LOSS) IN NET WORTH		33878		(-13825)
17 SUPPLEMENTARY MANAGEMENT INFORMATION				
18 Operators Labor Earnings (6B/47)	\$ 46058		(-16139)	
19 Return to Capital & Family Labor (6B/48)	56875		(-8915)	
20 Non-Farm Income				
21 Outside Investment Income	171		20	
22 Other Personal Income & Income Tax Refund	3355		7593	
23 TOTAL NON-FARM INCOME	\$ 3526		7613	
24 TOTAL FAMILY FARM & NON-FARM INCOME	\$ 60401		(-1302)	
25 Total Money Borrowed	61842		50263	
26 Total Paid on Debt (Principle)	42332		34315	
27 Total Household & Pers. Cash/Non-Cash Exp.(4/23)	20157		16538	
28 Ratio: Total Farm Exp. to Total Fm. Rcts(O.S.)		.72		1.227
29 Ratio: Total Assets to Total Liabilities	Jan. 1	Dec. 31	Jan. 1	Dec. 31
30 Ratio: Non-Real Est. Assts - Non Real Est. Lia.	3.17	3.47	3.16	2.65
31 Ratio: Real Estate Assets to Real Est. Lia.	3.33	3.16	2.27	1.63
32 Ratio: Net Worth to Total Liabilities	2.99	2.80	3.11	2.86
33*Ratio: Cash Oper. Exp. to Adj. Total Farm Sales (O.S)	2.66	2.47	2.16	1.66
34 Ratio: Total Farm Rec. to Av. Farm Cap. (W.F.)	.60			.77
35 Ratio: Total Farm Rec. to Av. Farm Cap. (O.S.)	.26			.28
	.61			.33

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

Table 6A - Operators Share of Cash Receipts, 1976

Items	Average of 657 Farms	131 Most Prof. Farms	131 Least Prof. Farms
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2 Dairy Cows	\$ 1219	1577	745
3 Dairy Products	11778	16267	6696
4 Other Dairy Cattle	1236	1422	795
5 Beef Breeding Cattle	2178	1665	3678
6 Beef Feeder Cattle	2084	1875	4899
7 Hogs Complete & Mixed	1350	629	1484
8 Hogs Finishing	162	92	655
9 Hogs Producing Weaning Pigs	984	1576	603
10 Sheep, Goats & Wool, Farm Flock	228	87	218
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Including Hens & Broilers)			
13 Turkeys	236		
14 Eggs	91	224	
15 Other Productive Livestock & Products	117	405	2
16 Other Misc. Livestock Income	24	6	8
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 21689	25826	19783
18 SALE OF CROPS			
19 Wheat	18048	37554	18906
20 Other Small Grain	9657	20968	8006
21 Corn	950	1304	1098
22 Soybeans	444	810	507
23 Other Row Crops	5982	14138	8852
24 Legumes & Other Roughage	850	1528	626
25 Grass Seed	328	651	307
26 Fruits & Nuts			
27 Vegetables, Roadside Mkt. & Specialty	72		22
28 Nursery, Timber & Other	2		12
29 Set Aside Acres - Govt. Pmts.			
30 TOTAL SALES FROM CROPS	\$ 36332	76953	38335
31 Capital Assets Sold	2428	7668	1179
32 Gas Tax Refund	170	244	152
33 Income From Work Off the Farm	648	1266	685
34 Custom Work Enterprise Income	179	874	
35 Patronage Refunds	819	1750	947
36 Misc. Farm Income	752	724	642
37 TOTAL FARM SALES	\$ 63018	115305	61724
38 Increase in Farm Capital	13611	45085	
39 Family Living From the Farm	464	439	393
40 TOTAL FARM RECEIPTS (37 + 38 + 39)	\$ 77094	160829	62118
41 Adjusted Total Farm Sales (37 - 31)	60590	107636	60546
42 Total Cash Farm Operating Expense	40564	65283	46474
43 Net Cash Operating Income	\$ 20026	42353	14072

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

Items	Average of 657 Farms	131 Most Prof. Farms	131 Least Prof. Farms
1 PURCHASE OF LIVESTOCK			
2 Dairy Cows	\$ 285	376	179
3 Other Dairy Cattle	171	145	277
4 Beef Breeding Cattle	190	164	259
5 Beef Feeder Cattle	782	479	2651
6 Hogs Complete	64	46	69
7 Hogs Finishing	62	5	271
8 Hogs Producing Weaning Pigs	74	103	39
9 Sheep, Farm Flock	42	10	132
10 Sheep, Feeder Lambs			
11 Chickens		1	
12 Turkeys	32		
13 Other Productive Livestock	16	1	1
14 Miscellaneous Livestock Expense	850	1080	668
15 Feed Bought	4785	4856	5179
16 Fertilizer	5645	11049	5897
17 Chemicals	1241	2679	1411
18 Other Crop Expense	3645	6740	3858
19 Irrigation Operation Cost	10		31
20 Custom Work Operator Costs, Inc. Labor	107	532	
21 Custom Work Hired	1612	2727	1572
22 Repair & Upkeep of Livestock Equip.	162	284	170
23 Repair & Upkeep of Farm Real Estate	1018	1518	940
24 Gas, Oil, Grease Bought (Farm Share)	3285	5419	3104
25 Repair & Operation of Mach, Trac., Trk, Auto (FS)	4069	6659	4094
26 Repair & Upkeep of Irrigation Equip.			
27 Repairs, Custom Work Enterprise	15	61	
28 Wages of Hired Labor	2634	4979	3665
29 Personal Property & Real Estate Taxes	1009	1682	1225
30 Cash Rent	2553	5150	2876
31 General Farm Expenses	1270	2324	1380
32 Telephone Expense (Farm Share)	188	262	188
33 Electricity Expense (Farm Share)	447	607	464
34 Interest Expense	4302	5346	5873
35 TOTAL CASH OPERATING EXPENSE	\$ 40564	65283	46474
36 Power, Crop & Gen Mach. Bought (Farm Share)	12820	24210	13082
37 Irrigation Equipment Bought	177	62	376
38 Custom Work Enterprise Equipment Bought	2	9	
39 Livestock Equipment Bought	445	798	294
40 New Real Estate & Improvements	7559	13719	7560
41 TOTAL FARM PURCHASES (35 Thru 40)	\$ 61368	104083	67786
42 Decrease in Farm Capital			3187
43 Interest on Farm Capital (Equity)	5534	10566	6899
44 Unpaid Family Labor	222	205	281
45 Board Furnished Hired Labor	47	83	41
46 TOTAL FARM EXPENSE (41 Thru 45)	\$ 67371	114936	78194
47 Labor Earnings (Oper. Share) (6A/40)-(46)	\$ 9723	45892	(-16076)
48 *Return to Capital & Family Labor (47)+(44)+(43)	\$ 15479	56663	(-8896)
*Return to capital and family labor represents the amount available for debt service, living expense, and savings, and uses actual interest paid rather than interest on average farm capital.			

Table 8 - Measures of Farm Organization, 1976

Items	Average of 657 Farms	131 Most Prod. Farms	131 Least Prod. Farms
1 Labor Earnings	11043	48734	(-15644)
2 Crop Yield Index	103.5	120.7	93.7
3 Percent Till. Land in High Ret. Crops	30.0	30.4	
4 Gross Ret. Per Till Acre (Excl. Pasture)	107.99	126.96	98.35
5 Ret. Per \$100 Feed Fed Prod. Lvstk. Index	100.0	104.1	93.3
6 *Livestock Units Per 100 Acres	7.94	4.76	8.68
7 Size of Business-Work Units	360.10	539.79	343.60
8 Work Units Per Worker	227.91	272.62	220.26
9 Pwr., Mach., Equip., Bldg., Exp., per Wkr. Unit	51.96	55.34	57.52
10 Farm Capital Investment Per Worker	129225	165416	160690
11 Index of Return Per \$100 Feed Fed			
13 Beef Breeding Farm, Whole Herd Comm.	100.0	109.2	76.2
16 Beef Feeders Feedlot	100.0	86.7	106.6
18 Dairy Cows, Comm., Gen.	100.0	107.4	79.7
20 Other Dairy, Comm. Replacements	100.0	128.1	71.6
22 Hogs, Farrow, Finish, General	100.0	102.8	88.4
23 Hogs, Finishing	100.0	67.8	117.0
24 Hogs, Weaning Pig Prod.	100.0	107.6	64.0
28 Sheep, Farm, Commercial	100.0	113.1	86.4
30 Number of Animal Units	45.54	47.02	47.51
31 WORK UNITS			
32 Crops	208.64	382.16	223.10
33 Productive Livestock	144.77	142.49	114.17
34 Other Productive Work Units	6.69	15.13	6.33
35 EXPENSES PER WORK UNITS			
36 Tractor & Crop Machinery Expense	33.57	39.38	37.09
37 Farm Share of Auto & Truck Exp.	8.83	8.39	9.90
38 Farm Share of Elec. Expense	1.27	1.09	1.30
39 Livestock Equipment Expense	1.56	1.25	1.42
40 Bldg., Fence & Tiling Expense	6.72	5.24	7.82
41** Tractor & Crop Mach. Exp. per Crop Acre	21.77	21.58	24.56
42 Farm Power & Mach. Cost Alloc. to Lvstk.	1404.00	1287.50	1305.00
43 Bldg., Fence & Tiling Cost Alloc. to Crops	1522.31	2008.91	1917.96
44 *Acres Include All Tillable Land, Non-Tillable Hay & Pasture			
45 **Acres Include All Tillable Land Plus Acres in Non-Tillable Hay			

THERMOMETER CHART

Labor Earnings	Crop Yields	Gross Ret. Per Till A.	Ret. From Prod. Lvstk.	Prod. Lvstk. Units/ 100 A.	Work Units	Work Units Per Worker	Pw. Mach. Eq. & Bldg. Exp. Per Work Unit
\$ 70000	190	170	160	14	470	335	20
\$ 60000	175	160	150	13	450	320	25
\$ 50000	160	150	140	12	430	305	30
\$ 40000	145	140	130	11	410	285	35
\$ 30000	130	130	120	10	390	265	40
\$ 20000	115	120	110	9	370	245	45
\$ 10000	100	110	100	8	350	225	50
\$ 0	85	100	90	7	330	195	55
\$ 10000	70	90	80	7	310	180	60
\$ 20000	55	80	70	5	290	165	65
\$ 30000	40	70	60	4	270	150	70
\$ 40000	25	60	50	3	250	135	75
\$ 50000	10	50	40	2	230	120	80

Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 657 Farmers included in this summary are located between the dotted lines across the center of this page.

CROP ANALYSIS

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

- A. The power and machinery costs, gas, oil, repairs and depreciation.
 - 1. New breakdowns of machinery costs.
 - a. Ownership costs, basically represents depreciation.
 - b. Operating - fuel and repairs
 - c. Interest on machinery & equipment 6% times average inventory value.
 - 2. Additional breakdowns.
 - a. Irrigation equipment costs separated.
 - b. Power cost allocation factor - factor to vary machine costs under unusual circumstances.
 - c. Interest on machinery and equipment investment.
- B. Fertilizer.
- C. Other Costs: seed, chemicals, twine, seed treatment and hail insurance.
- D. Land Costs: the sum of 8% times land value plus tillable acre taxes.
- E. Hired labor for such specialized crops as sugar beets and potatoes
- F. Miscellaneous costs such as irrigation charges.
- G. Custom work hired.

Table 9 - Supplementary Management Information

	Average of 657 Farms	131 Most Prof. Farms	131 Least Prof. Farms
Percent Land Tillable	85.3	91.4	83.0
*Fertilizer Cost Per Acre	13.65	14.76	14.83
*Crop Chemicals Per Acre	2.82	3.04	3.73
*Seed & Other Costs Per Acre	8.40	8.87	8.71
*Gas, Oil & Grease Bought Per Acre	5.23	5.17	5.05
*Tillable Land (-)Till. Past., Fallow & Idle Land			

Crop Data For Barley, Malting, 1976

Items:		Average 550 Farms	275 Most Prof. Farms	275 Least Prof. Farms
		Per Acre	Per Acre	Per Acre
1	Acres	92.6	111.5	73.7
2	Yield	54.6	65.4	38.3
3	Value Per Production Unit	2.43	2.56	2.30
4	Crop Product Return	132.75	167.49	88.10
5	Other Crop Income	.63	.56	.75
6	TOTAL CROP RETURN	133.38	168.05	88.85
7	SUPPLEMENTAL COSTS			
8	Fertilizer	15.24	16.23	13.74
9	Chemicals	2.84	3.22	2.28
10	Seed & Other	8.70	8.99	8.26
11	Special Hired Labor	.27	.40	.07
12	Custom Work Hired	1.21	1.44	.85
13	Irrigation Operation	.01		.04
14	TOTAL SUPPLEMENTAL COSTS	28.27	30.28	25.24
15	Return Over Supplemental Costs	105.11	137.77	63.61
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	9.69	10.57	8.36
18	Farm Power & Mch. - Operation	10.08	10.50	9.45
19	Irrigation Equip. - Ownership			
20	Land Costs	26.24	29.10	23.38
21	Miscellaneous Costs	.06	.04	.11
22	*Interest on Mach. & Equip. Investment	2.63	2.83	2.33
23	TOTAL ALLOCATED COSTS	48.70	53.04	43.63
24	Return Over All Listed Costs	56.41	84.73	19.98
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 Prod.	1.41	1.27	1.80
29	Return Over Listed Costs Per Unit	1.03	1.29	.52
30	Breakeven Yield	31.67	32.55	29.94
31	TOTAL LISTED COSTS PER ACRE	76.97	83.32	68.87

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Buckwheat, 1976

	Average of 10 Farms Per Acre	5 Most Prof. Farms Per Acre	5 Least Prof. Farms Per Acre
1 Acres	52.9	80.2	25.6
2 Yield	9.2	10.6	4.8
3 Value Per Production Unit	5.84	5.08	6.60
4 Crop Product Return	53.88	54.09	31.45
5 Other Crop Income			
6 TOTAL CROP RETURN	53.88	54.09	31.45
7 SUPPLEMENTAL COSTS			
8 Fertilizer	4.33	5.15	1.76
9 Chemicals		.01	
10 Seed & Other	7.16	5.67	11.84
11 Special Hired Labor			
12 Custom Work Hired			
13 Irrigation Operation			
TOTAL SUPPLEMENTAL COSTS	11.49	10.83	13.60
15 Return Over Supplemental Costs	42.39	43.26	17.85
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	7.34	7.53	6.74
18 Farm Power & Mach. - Operation	9.81	9.33	11.34
19 Irrigation Equipment - Ownership			
20 Land Costs	12.90	15.20	10.60
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	1.64	1.86	.96
23 TOTAL ALLOCATED COSTS	31.69	33.92	29.64
24 Return Over All Listed Costs	10.70	9.34	(-11.79)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.30	.30	.30
Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost Per Unit of Prod.	4.68	4.20	9.07
29 Return Over Listed Costs Per Unit	1.16	.88	(-2.48)
30 Breakeven Yield	7.39	8.81	6.55
31 TOTAL LISTED COSTS PER ACRE	43.18	44.75	43.24

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Durham Wheat, 1976

Items	Average of 43 Farms	21 Most Prof. Farms	21 Least Prof. Farms
	per Acre	Per Acre	Per Acre
1 Acres	68.6	71.6	67.0
2 Yield	33.9	45.6	21.4
3 Value Per Production Unit	2.46	2.51	2.41
4 Crop Product Return	83.38	114.46	51.48
5 Other Crop Income			
6 TOTAL CROP RETURN	83.38	114.46	51.48
7 SUPPLEMENTAL COSTS			
8 Fertilizer	16.47	18.63	14.30
9 Chemicals	2.48	3.59	1.33
10 Seed & Other	11.18	10.91	11.27
11 Special Hired Labor	.32	.63	
12 Custom Work Hired	1.79	2.07	1.54
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	32.24	35.83	28.44
15 Return Over Supplemental Costs	51.14	78.63	23.04
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	9.70	11.93	7.42
18 Farm Power & Mach.-Operation	8.00	8.73	7.28
19 Irrigation Equipment - Ownership			
20 Land Costs	31.47	32.67	29.38
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Invstmt.	2.49	2.88	2.10
23 TOTAL ALLOCATED COSTS	51.66	56.21	46.18
24 Return Over All Listed Costs	(-.52)	22.42	(-23.14)
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 Prod.	2.48	2.02	3.49
29 Return Over Listed Costs Per Unit	(-.02)	.49	(-1.08)
30 Breakeven Yield	34.11	36.67	30.96
31 TOTAL LISTED COSTS PER ACRE	83.90	92.04	74.62

*Does not include interest on investment in irrigation equipment or Land.

Crop Data For Flax, 1976

Items	Average of	62 Most	62 Least
	124 Farms	Prof. Farms	Prof. Farms
	Per Acre	Per Acre	Per Acre
1 Acres	39.3		
2 Yield	13.0	17.1	8.9
3 Value Per Production Unit	7.27	7.32	7.22
4 Crop Product Return	94.53	125.23	64.11
5 Other Crop Income	4.50	7.03	1.99
6 TOTAL CROP RETURN	99.03	132.26	66.10
7 Supplemental Costs			
8 Fertilizer	5.57	6.12	5.00
9 Chemicals	1.25	1.73	.77
10 Seed & Other	8.27	8.81	7.76
11 Special Hired Labor	.08		.18
12 Custom Work Hired	1.09	1.17	1.02
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	16.26	17.83	14.73
15 Return Over Supplemental Costs	82.77	114.43	51.37
16 Allocated Costs			
17 Farm Power & Mach. - Ownership	10.17	11.43	8.90
18 Farm Power & Mach. - Operation	11.57	11.16	11.98
19 Irrigation Equipment - Ownership			
20 Land Costs	19.15	19.94	18.37
21 Miscellaneous Costs	.08		.18
22 *Interest on Mach & Equip. Invstmt.	2.51	2.34	2.69
23 TOTAL ALLOCATED COSTS	43.48	44.87	42.12
24 Return Over All Listed Costs	39.29	69.56	9.25
25 Supplementary Management Information			
26 Work Units Assigned Per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.99	1.00	.98
28 Total Listed Cost Per Unit of Prod.	4.60	3.66	6.40
29 Return Over Listed Costs Per Unit	3.02	4.07	1.05
30 Breakeven Yield	8.22	8.57	7.87
31 TOTAL LISTED COSTS PER ACRE	59.74	62.70	56.85

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Millet, 1976

	Average of 9 Farms	4 Most Prof. Farms	4 Least Prof. Farms
	Per Acre	Per Acre	Per Acre
1 Acres	18.9		
2 Yield	6.9	10.2	4.1
3 Value Per Production Unit	4.00	3.22	4.38
4 Crop Product Return	27.72	32.76	18.14
5 Other Crop Income	4.97	7.93	3.49
6 TOTAL CROP RETURN	32.69	40.69	21.63
7 SUPPLEMENTAL COSTS			
8 Fertilizer	4.23	3.05	3.30
9 Chemicals	.63		
10 Seed & Other	4.50	2.82	5.30
11 Special Hired Labor			
12 Custom Work Hired			
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	9.36	5.87	8.60
15 Return Over Supplemental Costs	23.33	34.82	13.03
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	8.51	8.59	9.24
18 Farm Power & Mach. - Operation	9.59	11.05	8.89
19 Irrigation Equip. - Ownership			
20 Land Costs	23.78	18.50	23.75
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Invstmt.	2.45	2.42	2.71
23 TOTAL ALLOCATED COSTS	44.33	40.56	44.59
24 Return Over All Listed Costs	(-21.00)	(-5.74)	(-31.56)
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	7.74	4.56	12.85
29 Return Over Listed Costs Per Unit	(-3.02)	(-.56)	(-7.63)
30 Breakeven Yield	13.42	14.42	12.14
31 TOTAL LISTED COSTS PER ACRE	53.69	46.43	53.19

*Does not include interest on investment in irrigation equipment or land

Crop Data For Mustard, 1976

Items	Average 6 Farms Per Acre
1 Acres	88.8
2 Yield	5.0
3 Value Per Production Unit	11.71
4 Crop Product Return	58.55
5 Other Crop Income	
6 TOTAL CROP RETURN	58.55
7 SUPPLEMENTAL COSTS	
8 Fertilizer	4.55
9 Chemicals	.48
10 Seed & Other	3.27
11 Special Hired Labor	
12 Custom Work Hired	1.85
13 Irrigation Operation	
14 TOTAL SUPPLEMENTAL COSTS	10.15
15 Return Over Supplemental Costs	48.40
16 ALLOCATED COSTS	
17 Farm Power & Machinery - Ownership	8.19
18 Farm Power & Machinery - Operation	10.07
19 Irrigation Equipment - Ownership	
20 Land Costs	16.33
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Investment	2.83
23 TOTAL ALLOCATED COSTS	37.42
24 Return Over All Listed Costs	10.98
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	9.52
29 Return Over Listed Costs Per Unit	2.19
20 Breakeven Yield	4.06
31 TOTAL LISTED COSTS PER ACRE	47.57

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Oats, Feed, 1976

Items	Average of 567 Farms Per Acre	283 Most Prof. Farms Per Acre	283 Least Prof. Farms Per Acre
1 Acres	54.1		45.1
2 Yield	57.9	73.7	36.0
3 Value Per Production Unit	1.48	1.48	1.47
4 Crop Product Return	85.71	109.03	52.90
5 Other Crop Income	2.26	2.35	2.15
6 TOTAL CROP RETURN	87.97	111.38	55.05
7 SUPPLEMENTAL COSTS			
8 Fertilizer	8.98	10.38	7.05
9 Chemicals	.68	.84	.49
10 Seed & Other	6.56	6.86	6.16
11 Special Hired Labor			
12 Custom Work Hired	.76	.75	.73
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	16.98	18.83	14.43
15 Return Over Supplemental Costs	70.99	92.55	40.62
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	7.91	8.75	6.77
18 Farm Power & Machinery - Operation	10.50	10.57	10.43
19 Irrigation Equipment - Ownership			
20 Land Costs	18.11	20.55	15.66
21 Miscellaneous Costs	.04	.05	.04
22 *Interest on Mach. & Equip. Investment	2.38	2.49	2.24
23 TOTAL ALLOCATED COSTS	38.94	42.41	35.14
24 Return Over All Listed Costs	32.05	50.14	5.48
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	.99
28 Total Listed Cost Per Unit of Production	.97	.83	1.38
29 Return Over Listed Costs Per Unit	.55	.68	.15
30 Breakeven Yield	38.04	41.38	33.95
31 TOTAL LISTED COSTS PER ACRE	55.92	61.24	49.57

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Rye, 1976

Items	Average of 42 Farms Per Acre	21 Most Prof. Farms Per Acre	21 Least Prof. Farms Per Acre
1 Acres	50.1		
2 Yield	30.6	38.6	16.5
3 Value Per Production Unit	2.54	2.53	2.56
4 Crop Product Return	77.62	97.58	42.36
5 Other Crop Income	.20	.27	.08
6 TOTAL CROP RETURN	77.82	97.85	42.44
7 SUPPLEMENTAL COSTS			
8 Fertilizer	7.60	11.02	1.64
9 Chemicals			
10 Seed & Other	5.51	6.20	4.33
11 Special Hired Labor			
12 Custom Work Hired	.36	.55	
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	13.47	17.77	5.97
15 Return Over Supplemental Costs	64.35	80.08	36.47
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	10.83	12.59	7.75
18 Farm Power & Machinery - Operation	10.03	10.53	9.16
19 Irrigation Equipment - Ownership			
20 Land Costs	19.71	22.90	16.52
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	2.83	3.18	2.22
23 TOTAL ALLOCATED COSTS	43.40	49.20	35.65
24 Return Over All Listed Costs	20.95	30.88	.82
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 Prod.	1.86	1.74	2.51
29 Return Over Listed Costs Per Unit	.69	.80	.05
30 Breakeven Yield	22.39	26.47	16.26
31 TOTAL LISTED COSTS PER ACRE	56.87	66.97	41.62

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Wheat, 1976

Items	Average of 1070 Farms Per Acre	535 Most Prof. Farms Per Acre	535 Least Prof. Farms Per Acre
1 Acres	141.8	177.1	106.4
2 Yield	38.4	44.9	27.8
3 Value Per Production Unit	2.77	2.72	2.83
4 Crop Product Return	106.47	122.04	78.57
5 Other Crop Income	.42	.29	.62
6 TOTAL CROP RETURN	106.89	122.33	79.19
7 SUPPLEMENTAL COSTS			
8 Fertilizer	16.46	17.32	15.05
9 Chemicals	2.82	3.00	2.51
10 Seed & Other	10.01	10.25	9.61
11 Special Hired Labor	.41	.59	.11
12 Custom Work Hired	1.45	1.74	.97
13 Irrigation Operation	.01		.03
14 TOTAL SUPPLEMENTAL COSTS	31.16	32.90	28.28
15 Return Over Supplemental Costs	75.73	89.43	50.91
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	10.07	10.65	9.12
18 Farm Power & Machinery - Operation	9.97	9.80	10.26
19 Irrigation Equipment - Ownership			
20 Land Costs	24.09	27.11	21.07
21 Miscellaneous Costs	.07	.05	.09
22 *Interest on Mach. & Equip. Investment	2.65	2.76	2.46
23 TOTAL ALLOCATED COSTS	46.85	50.37	43.00
24 Return Over All Listed Costs	28.88	39.06	7.91
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 Prod.	2.03	1.86	2.57
29 Return Over Listed Costs Per Unit	.75	.87	.29
30 Breakeven Yield	28.16	30.73	25.19
31 TOTAL LISTED COSTS PER ACRE	78.01	83.27	71.28

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Winter Wheat, 1976

Items	Average of 105 Farms Per Acre	52 Most Prof. Farms Per Acre	52 Least Prof. Farms Per Acre
1 Acres	56.8	59.8	54.4
2 Yield	28.1	35.6	19.9
3 Value Per Production Unit	2.82	2.74	2.92
4 Crop Product Return	79.30	97.51	58.18
5 Other Crop Income	1.37	2.51	.15
6 TOTAL CROP RETURN	80.67	100.02	58.33
7 SUPPLEMENTAL COSTS			
8 Fertilizer	12.24	15.30	8.88
9 Chemicals	.28	.20	.37
10 Seed & Other	7.96	8.58	7.30
11 Special Hired Labor			
12 Custom Work Hired	.44	.52	.35
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	20.92	24.60	16.90
15 Return Over Supplemental Costs	59.75	75.42	41.43
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	10.26	11.56	8.85
18 Farm Power & Machinery - Operation	9.84	9.52	10.21
19 Irrigation Equipment - Ownership			
20 Land Costs	20.46	21.88	19.08
21 Miscellaneous Costs	.05	.10	
22 *Interest on Mach. & Equip. Investment	2.52	2.74	2.27
23 TOTAL ALLOCATED COSTS	43.13	45.80	40.41
24 Return Over All Listed Costs	16.62	29.62	1.02
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 Prod.	2.28	1.98	2.88
29 Return Over Listed Costs per Unit	.59	.83	.05
30 Breakeven Yield	22.71	25.69	19.63
31 TOTAL LISTED COSTS PER ACRE	64.05	70.40	57.31

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Beans, Pinto - 1976

Items	Average of 11 Farms Per Acre	5 Most Prof. Farms Per Acre	5 Least Prof. Farms Per Acre
1 Acres	64.8	55.6	70.0
2 Yield	8.6	11.3	6.6
3 Value Per Production Unit	10.57	10.25	11.00
4 Crop Product Return	91.02	115.59	72.13
5 Other Crop Income	1.39	3.56	
6 TOTAL CROP RETURN	92.41	119.15	72.13
7 SUPPLEMENTAL COSTS			
8 Fertilizer	4.85	3.85	3.20
9 Chemicals	5.88	4.77	6.93
10 Seed & Other	14.95	14.24	14.27
11 Special Hired Labor	1.87		3.17
12 Custom Work Hired	1.08	.25	1.26
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	28.63	23.11	28.83
15 Return Over Supplemental Costs	63.78	96.04	43.30
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	22.66	24.51	23.59
18 Farm Power & Machinery - Operation	17.76	22.51	15.15
19 Irrigation Equipment - Ownership			
20 Land Costs	28.82	28.60	25.40
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	5.43	5.73	5.75
23 TOTAL ALLOCATED COSTS	74.67	81.35	69.89
24 Return Over All Listed Costs	(-10.89)	14.69	(-26.59)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.50	.50	.50
27 Power Costs Allocation Factor	.96	.96	.96
28 Total Listed Cost Per Unit of Prod.	12.00	9.26	15.06
29 Return Over Listed Costs Per Unit	(-1.27)	1.30	(-4.06)
30 Breakeven Yield	9.77	10.19	8.97
31 TOTAL LISTED COSTS PER ACRE	103.30	104.46	98.72

*Does Not include interest on investment in irrigation equipment or land.

Crop Data For Corn For Grain - 1976

Items	Average of 200 Farms Per Acre	100 Most Prof. Farms Per Acre	100 Least Prof. Farms Per Acre
1 Acres	41.0	46.9	35.1
2 Yield	45.7	59.0	28.0
3 Value Per Production Unit	2.67	2.42	2.92
4 Crop Product Return	122.10	142.77	81.77
5 Other Crop Income	.63	.28	1.11
6 TOTAL CROP RETURN	122.73	143.05	82.88
7 SUPPLEMENTAL COSTS			
8 Fertilizer	22.12	22.99	20.97
9 Chemicals	6.24	7.19	5.01
10 Seed & Other	9.61	10.19	8.80
11 Special Hired Labor	.37	.43	.28
12 Custom Work Hired	3.32	3.41	3.19
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	41.66	44.21	38.25
15 Return Over Supplemental Costs	81.07	98.84	44.63
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	18.13	19.75	15.97
18 Farm Power & Machinery - Operation	16.94	18.05	15.46
19 Irrigation Equipment - Ownership			
20 Land Costs	22.86	24.90	20.81
21 Miscellaneous Costs	.27	.30	.26
22 *Interest on Mach. & Equip. Investment	4.95	5.02	4.86
23 TOTAL ALLOCATED COSTS	63.15	68.02	57.36
24 Return Over All Listed Costs	17.92	30.82	(-12.73)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.99	.99	1.00
28 Total Listed Cost Per Unit of Production	2.29	1.90	3.42
29 Return Over Listed Costs Per Unit	.39	.52	(-.46)
30 Breakeven Yield	39.25	46.38	32.74
31 TOTAL LISTED COSTS PER ACRE	104.81	112.23	95.61

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Soybeans, 1976

Items	Average of 44 Farms Per Acre	22 Most Prof. Farms Per Acre	22 Least Prof. Farms Per Acre
1 Acres	47.2	64.0	30.3
2 Yield	13.2	16.4	6.7
3 Value Per Production Unit	6.00	6.23	5.77
4 Crop Product Return	79.45	101.92	38.65
5 Other Crop Income	.70	.14	1.85
6 TOTAL CROP RETURN	80.15	102.06	40.50
7 SUPPLEMENTAL COSTS			
8 Fertilizer	4.17	1.47	9.90
9 Chemicals	4.75	3.98	6.37
10 Seed & Other	9.66	10.70	7.49
11 Special Hired Labor	.21	.31	
12 Custom Work Hired	.36	.50	.10
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	19.15	16.96	23.86
15 Return Over Supplemental Costs	61.00	85.10	16.64
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	14.56	12.57	18.80
18 Farm Power & Machinery - Operation	13.38	13.25	13.71
19 Irrigation Equipment - Ownership			
20 Land Costs	26.30	29.23	23.36
21 Miscellaneous Costs	.53	.06	1.52
22 *Interest on Mach. & Equip. Investment	4.37	3.93	5.32
23 TOTAL ALLOCATED COSTS	59.14	59.04	62.71
24 Return Over All Listed Costs	1.86	26.06	(-46.07)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.45	.45	.45
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost Per Unit of Prod.	5.91	4.65	12.92
29 Return Over Listed Costs Per Unit	.14	1.59	(-6.88)
30 Breakeven Yield	13.05	12.20	15.00
31 TOTAL LISTED COSTS PER ACRE	78.29	76.00	86.57

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Sunflowers, 1976

Items	Average of 39 Farms Per Acre	20 Most Prof. Farms Per Acre	19 Least Prof. Farms Per Acre
1 Acres	87.0	107.6	65.4
2 Yield	13.2	15.2	9.8
3 Value Per Production Unit	11.57	11.76	11.01
4 Crop Product Return	152.82	178.78	107.87
5 Other Crop Income			
6 TOTAL CROP RETURN	152.82	178.78	107.87
7 SUPPLEMENTAL COSTS			
8 Fertilizer	9.30	9.65	8.85
9 Chemicals	5.10	5.29	4.87
10 Seed & Other	9.30	9.52	9.00
11 Special Hired Labor	.16	.13	.23
12 Custom Work Hired	2.36	2.56	2.08
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	26.22	27.15	25.03
15 Return Over Supplemental Costs	126.60	151.63	82.84
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	17.70	18.56	16.54
18 Farm Power & Machinery - Operation	15.38	14.48	16.66
19 Irrigation Equipment - Ownership			
20 Land Costs	27.86	31.10	24.63
21 Miscellaneous Costs	.07	.13	
22 *Interest on Mach. & Equip. Investment	4.80	4.93	4.63
23 TOTAL ALLOCATED COSTS	65.81	69.20	62.46
24 Return Over All Listed Costs	60.79	82.43	20.38
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.97	.94	1.00
28 Total Listed Cost Per Unit of Prod.	6.97	6.34	8.93
29 Return Over Listed Costs Per Unit	4.60	5.42	2.08
30 Breakeven Yield	7.95	8.19	7.94
31 TOTAL LISTED COSTS PER ACRE	92.03	96.35	87.49

*Does not include interest on investment in irrigation equipment or land

Crop Data For Sugarbeets, 1976

Items	Average of 92 Farms Per Acre	46 Most Prof. Farms Per Acre	46 Least Prof. Farms Per Acre
1 Acres	116.6	129.6	103.6
2 Yield	12.4	14.3	10.0
3 Value Per Production Unit	22.33	22.36	22.30
4 Crop Product Return	276.35	319.70	222.36
5 Other Crop Income	1.07	.90	1.28
6 TOTAL CROP RETURN	277.42	320.60	223.64
7 SUPPLEMENTAL COSTS			
8 Fertilizer	27.10	27.55	26.54
9 Chemicals	18.35	18.53	18.13
10 Seed & Other	15.09	16.73	13.04
11 Special Hired Labor	36.40	31.69	42.28
12 Custom Work Hired	6.10	8.30	3.33
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	103.04	102.80	103.32
15 Return Over Supplemental Costs	174.38	217.80	120.32
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	56.66	62.34	49.54
18 Farm Power & Machinery - Operation	45.30	47.15	42.98
19 Irrigation Equipment - Ownership			
20 Land Costs	36.91	37.93	35.89
21 Miscellaneous Costs	.50	.74	.19
22 *Interest on Mach. & Equip. Investment	13.42	15.14	11.27
23 TOTAL ALLOCATED COSTS	152.79	163.30	139.87
24 Return Over All Listed Costs	21.59	54.50	(-19.55)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	2.00	2.00	2.00
27 Power Costs Allocation Factor	.99	1.00	.97
28 Total Listed Cost Per Unit of Prod.	20.67	18.61	24.39
29 Return Over Listed Costs Per Unit	1.74	3.81	(-1.96)
30 Breakeven Yield	11.46	11.90	10.91
31 TOTAL LISTED COSTS PER ACRE	255.83	266.10	243.19

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Potatoes, Processing, 1976

	Average of 14 Farms Per Acre	7 Most Prof. Farms Per Acre	7 Least Prof. Farms Per Acre
1 Acres	58.5	89.1	27.8
2 Yield	135.4	153.7	77.3
3 Value Per Production Unit	2.94	2.90	2.97
4 Crop Product Return	398.09	445.65	229.71
5 Other Crop Income			
6 TOTAL CROP RETURN	398.09	445.65	229.71
7 SUPPLEMENTAL COSTS			
8 Fertilizer	37.76	38.11	36.76
9 Chemicals	25.56	26.64	22.16
10 Seed & Other	43.03	35.62	66.91
11 Special Hired Labor	7.61	4.79	16.69
12 Custom Work Hired	11.95	15.31	1.22
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	125.91	120.47	143.74
15 Return Over Supplemental Costs	272.18	325.18	85.97
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	54.54	60.14	36.77
18 Farm Power & Mach. - Operation	57.53	60.98	46.70
19 Irrigation Equipment - Ownership			
20 Land Costs	29.07	24.57	33.57
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	15.16	15.04	15.57
23 TOTAL ALLOCATED COSTS	156.30	160.73	132.61
24 Return Over All Listed Costs	115.88	164.45	(-46.64)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	3.00	3.00	3.00
27 Power Costs Allocation Factor	.89	.91	.87
28 Total Listed Cost Per Unit of Prod.	2.08	1.83	3.57
29 Return Over Listed Costs Per Unit	.86	1.07	(-.60)
30 Breakeven Yield	95.99	96.97	93.05
31 TOTAL LISTED COSTS PER ACRE	282.21	281.20	276.35

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Medium Red Clover Seed, 1976

Items	Average of 8 Farms Per Acre	4 Most Prof. Farms Per Acre	4 Least Prof. Farms Per Acre
1 Acres	25.5	38.8	12.3
2 Yield	202.5	240.7	80.5
3 Value Per Production Unit	.56	.56	.56
4 Crop Product Return	113.41	134.82	45.04
5 Other Crop Income	33.73	40.44	12.36
6 TOTAL CROP RETURN	147.14	175.26	57.40
7 SUPPLEMENTAL COSTS			
8 Fertilizer	.39		1.71
9 Chemicals			
10 Seed & Other	6.75	7.73	3.58
11 Special Hired Labor			
12 Custom Work Hired	.27		1.14
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	7.41	7.73	6.43
15 Return Over Supplemental Costs	139.73	167.53	50.97
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	16.21	17.45	12.19
18 Farm Power & Mach. - Operation	16.25	15.57	18.27
19 Irrigation Equip. - Ownership			
20 Land Costs	18.25	18.00	18.50
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	4.93	4.86	5.10
23 TOTAL ALLOCATED COSTS	55.64	55.88	54.06
24 Return Over All Listed Costs	84.09	111.65	(-3.09)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.50	.50	.50
27 Power Costs Allocation Factor	.95	.90	1.00
28 Total Listed Cost Per Unit of Production	.31	.26	.75
29 Return Over Listed Costs Per Unit	.42	.46	(-.04)
30 Breakeven Yield	112.59	113.59	108.02
31 TOTAL LISTED COSTS PER ACRE	63.05	63.61	60.49

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Sweet Clover Seed, 1976

Item	Average of 4 Farms Per Acre
1 Acres	21.3
2 Yield	849.6
3 Value Per Production Unit	.14
4 Crop Product Return	118.97
5 Other Crop Income	4.69
6 TOTAL CROP RETURN	123.66
7 Supplemental Costs	
8 Fertilizer	
9 Chemicals	
10 Seed & Other	1.27
11 Special Hired Labor	
12 Custom Work Hired	
13 Irrigation Operation	
14 TOTAL SUPPLEMENTAL COSTS	1.27
15 Return Over Supplemental Costs	122.39
16 ALLOCATED COSTS	
17 Farm Power & Mach. - Ownership	17.41
18 Farm Power & Mach. - Operation	19.49
19 Irrigation Equipment - Ownership	
20 Land Costs	22.25
21 Miscellaneous Costs	
*Interest on Mach. & Equip. Investment	5.68
23 TOTAL ALLOCATED COSTS	64.83
24 Return Over All Listed Costs	57.56
25 SUPPLEMENTARY MANAGEMENT INFORMATION	
26 Work Units Assigned Per Acre	.50
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost Per Unit Of Production	.08
29 Return Over Listed Costs Per Unit	.07
30 Breakeven Yield	472.14
TOTAL LISTED COSTS PER ACRE	66.10

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

Crop Data For Timothy Seed, 1976

Items	Average of 15 Farms Per Acre	8 Most Prof.Farms Per Acre	7 Least Prof.Farms Per Acre
1 Acres	53.8	63.5	43.0
2 Yield	301.5	363.7	196.9
3 Value Per Production Unit	.23	.22	.26
4 Crop Product Return	71.64	82.72	53.02
5 Other Crop Income	8.08	13.83	1.40
6 TOTAL CROP RETURN	79.72	96.55	54.42
7 SUPPLEMENTAL COSTS			
8 Fertilizer	14.90	12.45	17.78
9 Chemicals	.74	.73	.75
10 Seed & Other	1.53	2.46	.45
11 Special Hired Labor			
12 Custom Work Hired	3.38	3.54	3.23
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	20.55	19.18	22.21
15 Return Over Supplemental Costs	59.17	77.37	35.28
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	11.77	13.26	10.05
18 Farm Power & Mach. - Operation	10.37	10.27	10.50
19 Irrigation Equipment - Ownership			
20 Land Costs	13.63	16.33	10.92
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	2.70	3.09	2.25
23 TOTAL ALLOCATED COSTS	38.47	42.95	33.72
24 Return Over All Listed Costs	20.70	34.42	1.56
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.97	.94	1.00
28 Total Listed Cost Per Unit of Prod.	.20	.17	.28
29 Return Over Listed Costs Per Unit	.03	.05	(-.02)
30 Breakeven Yield	256.60	282.40	215.11
31 TOTAL LISTED COSTS PER ACRE	59.02	62.13	55.93

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Bluegrass Seed, 1976

Items	Average of 4 Farms Per Acre
1 Acres	88.0
2 Yield	136.1
2 Value Per Production Unit	.36
4 Crop Product Return	49.01
5 Other Crop Income	
6 TOTAL CROP RETURN	49.01
7 SUPPLEMENTAL COSTS	
8 Fertilizer	18.23
9 Chemicals	1.36
10 Seed & Other	
11 Special Hired Labor	
12 Custom Work Hired	3.41
13 Irrigation Operation	
14 TOTAL SUPPLEMENTAL COSTS	23.00
15 Return Over Supplemental Costs	26.01
16 ALLOCATED COSTS	
17 Farm Power & Machinery - Ownership	9.47
18 Farm Power & Machinery - Operation	13.98
19 Irrigation Equipment - Ownership	
20 Land Costs	16.25
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Investment	2.62
23 TOTAL ALLOCATED COSTS	42.32
24 Return Over All Listed Costs	(-16.31)
25 SUPPLEMENTARY MANAGEMENT INFORMATION	
26 Work Units Assigned Per Acre	.40
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost Per Unit of Production	.48
29 Return Over Listed Costs Per Unit	(-.12)
30 Breakeven Yield	181.44
31 TOTAL LISTED COSTS PER ACRE	65.32

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Alfalfa Hay, 1976

Items	Average of 146 Farms Per Acre	73 Most Prof. Farms Per Acre	73 Least Prof. Farms Per Acre
1 Acres	53.2	46.3	60.2
2 Yield	1.4	2.0	.8
3 Value Per Production Unit	54.34	54.86	53.81
4 Crop Product Return	73.53	111.38	45.58
5 Other Crop Income	.88	.32	1.30
6 TOTAL CROP RETURN	74.41	111.70	46.88
7 SUPPLEMENTAL COSTS			
8 Fertilizer	3.59	3.46	3.67
9 Chemcials			
10 Seed & Other	3.03	2.87	3.14
11 Special Hired Labor	.06	.11	.02
12 Custom Work Hired	.70	.48	.85
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	7.38	6.92	7.68
15 Return Over Supplemental Costs	67.03	104.78	39.20
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	11.39	15.49	8.21
18 Farm Power & Mach. - Operation	19.08	20.16	18.21
19 Irrigation Equip. - Ownership			
20 Land Costs	21.16	23.32	19.01
21 Miscellaneous Costs	.23	.41	.07
22 *Interest on Mach. & Equip. Investment	4.29	4.59	4.05
23 TOTAL ALLOCATED COSTS	56.15	63.97	49.55
24 Return Over All Listed Costs	10.88	40.81	(-10.35)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.97	.97	.97
28 Total Listed Cost Per Unit of Production	46.93	34.93	67.53
29 Return Over Listed Costs Per Unit	8.06	20.10	(-12.20)
30 Breakeven Yield	1.17	1.29	1.06
31 TOTAL LISTED COSTS PER ACRE	63.53	70.89	57.23

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Medium Red Clover Hay, 1976

Items	Average of 24 Farms Per Acre	12 Most Prod. Farms Per Acre	12 Least Prod. Farms Per Acre
1 Acres	28.0	33.6	20.0
2 Yield	1.3	1.7	.7
3 Value Per Production Unit	48.00	44.67	51.33
4 Crop Product Return	63.43	74.44	35.95
5 Other Crop Income	9.00	11.97	3.65
6 TOTAL CROP RETURN	72.43	86.41	39.60
7 SUPPLEMENTAL COSTS			
8 Fertilizer	4.82	6.64	1.60
9 Chemicals			
10 Seed & Other	4.61	4.44	4.90
11 Special Hired Labor	.21	.36	
12 Custom Work Hired	.04	.08	
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	9.68	11.52	6.50
15 Return Over Supplemental Costs	62.75	74.89	33.10
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	11.93	11.02	13.57
18 Farm Power & Machinery - Operation	14.32	14.01	14.86
19 Irrigation Equipment - Ownership			
20 Land Costs	18.33	18.92	17.75
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	4.64	5.42	3.24
23 TOTAL ALLOCATED COSTS	49.22	49.37	49.42
24 Return Over All Listed Costs	13.53	25.52	(-16.32)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.96	.95	.97
28 Total Listed Cost Per Unit of Production	44.57	36.55	79.86
29 Return Over Listed Costs Per Unit	10.24	15.30	(-23.29)
30 Breakeven Yield	1.23	1.36	1.09
31 TOTAL LISTED COSTS PER ACRE	58.90	60.89	55.92

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Other Legume Hay

Items	Average of 531 Farms Per Acre	265 Most Prof. Farms Per Acre	265 Least Prof. Farms Per Acre
1 Acres	61.3	68.4	54.0
2 Yield	1.9	2.7	.9
3 Value Per Production Unit	47.36	47.81	46.94
4 Crop Product Return	90.39	127.91	43.46
5 Other Crop Income	.33	.04	.69
6 TOTAL CROP RETURN	90.72	127.95	44.15
7 SUPPLEMENTAL COSTS			
8 Fertilizer	4.77	6.40	2.73
9 Chemicals	.07	.10	.02
10 Seed & Other	2.25	2.63	1.78
11 Special Hired Labor	.05	.07	.02
12 Custom Work Hired	.82	1.01	.58
13 Irrigation Operation	.10	.19	
14 TOTAL SUPPLEMENTAL COSTS	8.06	10.40	5.13
15 Return Over Supplemental Costs	82.66	117.55	39.02
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	11.76	13.10	10.15
18 Farm Power & Mach. - Operation	13.93	13.99	13.97
19 Irrigation Equipment - Ownership	.11	.19	
20 Land Costs	16.99	19.14	14.83
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. - Investment	3.27	3.51	3.00
23 TOTAL ALLOCATED COSTS	46.06	49.93	41.95
24 Return Over All Listed Costs	36.60	67.62	(-2.93)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.97	.98	.96
28 Total Listed Cost Per Unit of Prod.	28.32	22.55	50.66
29 Return Over Listed Costs Per Unit	19.21	25.27	(-2.98)
30 Breakeven Yield	1.14	1.26	1.01
31 TOTAL LISTED COSTS PER ACRE	54.12	60.33	47.08

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Other Tillable Grass Hay, 1976

Items	Average of 57 Farms Per Acre	28 Most Prof.Farms Per Acre	28 Least Prof.Farms Per Acre
1 Acres	64.2	29.9	94.1
2 Yield	.7	1.6	.4
3 Value Per Production Unit	32.61	33.73	31.95
4 Crop Product Return	23.36	54.15	13.24
5 Other Crop Income			
6 TOTAL CROP RETURN	23.36	54.15	13.24
7 SUPPLEMENTAL COSTS			
8 Fertilizer	1.31	4.16	.19
9 Chemicals			
10 Seed & Other	1.93	1.24	2.28
11 Special Hired Labor			
12 Custom Work Hired	.37	.47	.37
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	3.61	5.87	2.84
15 Return Over Supplemental Costs	19.75	48.28	10.40
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	4.14	9.12	2.54
18 Farm Power & Mach. - Operation	6.54	11.52	4.77
19 Irrigation Equipment - Ownership			
20 Land Costs	13.37	13.54	13.21
21 Miscellaneous Costs	.06	.23	
22 *Interest on Mach. & Equip. Investment	1.40	2.63	.98
23 TOTAL ALLOCATED COSTS	25.51	37.04	21.50
24 Return Over All Listed Costs	(-5.76)	11.24	(-11.10)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.29	.29	.30
27 Power Costs Allocation Factor	.95	.96	.93
28 Total Listed Cost Per Unit of Prod.	40.59	26.63	58.74
29 Return Over Listed Costs Per Unit	(-7.98)	7.10	(-26.79)
30 Breakeven Yield	.90	1.30	.76
31 TOTAL LISTED COSTS PER ACRE	29.12	42.91	24.34

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Oat Silage, 1976

Items	Average of 23 Farms Per Acre	11 Most Prof. Farms Per Acre	11 Least Prof. Farms Per Acre
1 Acres	28.6	28.5	28.1
2 Yield	4.3	6.5	2.3
3 Value Per Production Unit	16.70	15.45	18.00
4 Crop Product Return	72.41	100.84	41.64
5 Other Crop Income			
6 TOTAL CROP RETURN	72.41	100.84	41.64
7 SUPPLEMENTAL COSTS			
8 Fertilizer	10.28	15.86	4.13
9 Chemicals	.28	.32	.32
10 Seed & Other	8.67	10.81	6.73
11 Special Hired Labor			
12 Custom Work Hired	.28	.49	.11
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	19.51	27.48	11.29
15 Return Over Supplemental Costs	52.90	73.36	30.35
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	11.82	11.89	11.43
18 Farm Power & Mach. - Operation	14.21	15.01	13.57
19 Irrigation Equipment - Ownership			
20 Land Costs	20.35	19.64	20.09
21 Miscellaneous Costs	.21		.46
22 *Interest on Mach. & Equip. Investment	4.18	4.84	3.60
23 TOTAL ALLOCATED COSTS	50.77	51.38	49.15
24 Return Over All Listed Costs	2.13	21.98	(-18.80)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.98	1.00	.95
28 Total Listed Cost Per Unit of Prod.	16.20	12.09	26.12
29 Return Over Listed Costs Per Unit	.50	3.37	(-8.12)
30 Breakeven Yield	4.21	5.10	3.36
31 TOTAL LISTED COSTS PER ACRE	70.28	78.86	60.44

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Corn & Silage, 1976

Items	Average of 362 Farms Per Acre	181 Most Prof.Farms Per Acre	181 Least Prof.Farms Per Acre
1 Acres	40.3	35.9	44.6
2 Yield	6.2	9.2	3.7
3 Value Per Production Unit	16.19	15.73	16.66
4 Crop Product Return	99.63	144.15	62.38
5 Other Crop Income	2.08	1.28	2.74
6 TOTAL CROP RETURN	101.71	145.43	65.12
7 SUPPLEMENTAL COSTS			
8 Fertilizer	14.02	15.49	12.87
9 Chemicals	3.55	3.48	3.61
10 Seed & Other	6.80	6.91	6.75
11 Special Hired Labor	.02	.03	
12 Custom Work Hired	1.46	1.39	1.52
13 Irrigation Operation	.12	.25	
14 TOTAL SUPPLEMENTAL COSTS	25.97	27.55	24.75
15 Return Over Supplemental Costs	75.74	117.88	40.37
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	17.07	17.61	16.68
18 Farm Power & Machinery - Operation	19.90	21.05	19.01
19 Irrigation Equipment - Ownership	.25		.43
20 Land Costs	19.19	19.89	18.50
21 Miscellaneous Costs	.12	.17	.07
22 *Interest on Mach. & Equip. Investment	4.87	5.04	4.75
23 TOTAL ALLOCATED COSTS	61.40	63.76	59.44
24 Return Over All Listed Costs	14.34	54.12	(-19.07)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.97	.98	.96
28 Total Listed Cost Per Unit of Production	14.20	9.96	22.49
29 Return Over Listed Costs Per Unit	2.33	5.91	(-5.10)
30 Breakeven Yield	5.40	5.80	5.05
31 TOTAL LISTED COSTS PER ACRE	87.37	91.31	84.19

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Tillable Grass Pasture, 1976

Items	Average of 273 Farms Per Acre	136 Most Prof. Farms Per Acre	136 Least Prof. Farms Per Acre
1 Acres	66.3	53.6	78.9
2 Yield	11.43	12.76	10.56
3 Value Per Production Unit	.53	.57	.51
4 Crop Product Return	6.06	7.28	5.39
5 Other Crop Income	.08	.04	.11
6 TOTAL CROP RETURN	6.14	7.32	5.50
7 SUPPLEMENTAL COSTS			
8 Fertilizer	1.14	.93	1.30
9 Chemicals	.02	.04	
10 Seed & Other	.11	.24	.01
11 Special Hired Labor			
12 Custom Work Hired	.02	.04	
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	1.29	1.25	1.31
15 Return Over Supplemental Costs	4.85	6.07	4.19
16 ALLOCATED COSTS			
17 Farm Power & Mach. - Ownership	1.03	1.18	.93
18 Farm Power & Mach. - Operation	1.36	1.34	1.38
19 Irrigation Equipment - Ownership			
20 Land Costs	15.31	15.52	15.14
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	.31	.34	.29
23 TOTAL ALLOCATED COSTS	18.01	18.38	17.74
24 Return Over All Listed Costs	(-13.16)	(-12.31)	(-13.55)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.04	.04	.04
27 Power Costs Allocation Factor	.97	.97	.97
28 Total Listed Cost Per Unit of Production	1.68	1.54	1.79
29 Return Over Listed Costs Per Unit	(-1.14)	(-.96)	(-1.27)
30 Breakeven Yield	37.12	35.05	38.88
31 TOTAL LISTED COSTS PER ACRE	19.30	19.63	19.05

*Does not include interest on investment in irrigation equipment or land.

Crop Data For Summer Fallow - Maximum, 1976

Items	Average of 231 Farms Per Acre	115 Most Prod.Farms Per Acre	115 Least Prod.Farms Per Acre
1 Acres	77.9	68.0	86.5
2 Yield			
3 Value Per Production Unit	.10	.16	.04
4 Crop Product Return			
5 Other Crop Income			
6 TOTAL CROP RETURN			
7 SUPPLEMENTAL COSTS			
8 Fertilizer	.24		.45
9 Chemicals	.07		.13
10 Seed & Other	.24	.03	.43
11 Special Hired Labor	.01		.01
12 Custom Work Hired	.16	.24	.10
13 Irrigation Operation			
14 TOTAL SUPPLEMENTAL COSTS	.72	.27	1.12
15 Return Over Supplemental Costs	(-.72)	(-.27)	(-1.12)
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	8.09	7.95	8.23
18 Farm Power & Machinery - Operation	9.83	9.06	10.57
19 Irrigation Equipment - Ownership			
20 Land Costs	16.56	16.90	16.14
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	2.34	2.27	2.39
23 TOTAL ALLOCATED COSTS	36.82	36.18	37.33
24 Return Over All Listed Costs	(-37.54)	(-36.45)	(-38.45)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned Per Acre	.29	.29	.29
27 Power Costs Allocation Factor	.94	.92	.96
28 Total Listed Cost Per Unit of Production			
29 Return Over Listed Costs Per Unit			
30 Breakeven Yield			
31 TOTAL LISTED COSTS PER ACRE	37.54	36.45	38.45

*Does not include interest on investment in irrigation equipment or land.

TOTAL FEED COSTS AND RETURNS FROM YOUR LIVESTOCK ENTERPRISES

The total 'return over feed costs' for each class of livestock is shown in Tables 11 through 18. This differs from the 'return over feed' shown in the enterprise statement in that it is the total for each class of livestock instead of a return from all classes of livestock. These data indicate the relative importance of different classes of livestock as a source of income and as a market for feed. The total return is the same as the returns and net increases shown on page 11. The return over feed is not a net return, but rather the amount available, after feed costs, to cover the costs for hired labor, power, equipment, taxes, insurance, interest and veterinary bills and to provide a return for the use of family labor and capital.

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

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

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

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

Hogs, Farrow to Finish, 1976

Table 11A

Items	Average of 45 Farms Per CWT	15 Most Prof. Farms Per CWT	15 Least Prof. Farms per CWT
1 Pounds of Hogs Produced	50972	60442	33886
2 Net Increase in Value of Hogs	39.47	44.54	35.81
3 Other Miscellaneous Hog Income			
4 TOTAL VALUE PRODUCED	39.47	44.54	35.81
5 Pounds of Feed Fed			
6 Corn	88.7	112.7	52.9
7 Small Grain	163.2	107.6	336.5
8 Complete Ration	322.8	181.2	153.2
9 Protein, Salt & Mineral & Milk	94.1	20.9	308.6
10 TOTAL CONCENTRATES	668.8	422.4	851.2
11 Forages	25.5	36.4	5.1
12 FEED COST			
13 Grains	11.67	10.46	18.15
14 Complete Ration	12.69	12.80	10.78
15 Protein, Salt & Mineral & Milk	4.73	2.12	9.39
16 Forages	.27	.38	.06
17 Pasture	.03		.14
18 TOTAL FEED COSTS	29.39	25.76	38.52
19 Return Over Feed Costs	10.08	18.78	(-2.71)
20 SUPPLEMENTAL COSTS			
21 Miscellaneous Livestock Expense	.98	.85	.86
22 Veterinary Expense	.34	.52	.25
23 Custom Work	.52	.46	.66
24 Special Hired Labor	.19		.88
25 TOTAL SUPPLEMENTAL COSTS	2.03	1.83	2.65
26 Return Over Feed & Supplemental Costs	8.05	16.95	(-5.36)
27 ALLOCATED COSTS			
28 Power & Mach. Costs (PCAF 1.00)	1.07	.88	1.30
29 Livestock Equipment Costs (ECAF 1)	1.01	.76	1.32
30 Buildings & Fences (BCAF 1)	1.28	1.27	1.34
31 TOTAL ALLOCATED COSTS	3.36	2.91	3.96
32 RETURN OVER ALL LISTED COSTS	4.69	14.04	(-9.32)
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 Return for \$100 Feed Fed	134.29	172.90	92.97
35 Price Rec. for CWT All Animals	44.49	48.33	41.17
36 Price Rec. for CWT. Sold Mkt. Only	36.75	35.55	29.16
37 Number of Litters Farrowed	37	51	33
38 Number of Pigs Born Per Litter	10.3	9.7	9.1
39 Number of Pigs Weaned Per Litter	7.8	7.0	6.8
40 Percent Death Loss	16.7	18.7	18.8
41 Average Weight of all Hogs Sold	188.4	165.3	200.6
42 Average Weight of Mkt. Hogs Sold	165.4	150.8	165.9
43 Price Per CWT. Concentrate Fed	4.35	6.01	4.50
44 Price Per CWT. Protein, Salt & Min.	5.03	10.17	3.04
45 Pounds of Pork Purchased	1586	956	1148
TOTAL LISTED COSTS PER CWT PORK PROD.	34.78	30.50	45.13

Hogs, Finishing, 1976

Table 11A

Items	Average of 46 Farms Per CWT.	11 Most Prof. Farms Per CWT	15 Least Prof. Farms Per CWT
1 Pounds of Hogs Produced	51267	60442	33886
2 Net Increase in Value of Hogs	39.74	44.54	35.81
3 Other Miscellaneous Hog Income			
4 TOTAL VALUE PRODUCED	39.74	44.54	35.81
5 Pounds of Feed Fed			
6 Corn	93.9	112.7	52.9
7 Small Grain	164.0	107.6	336.5
8 Complete Ration	319.2	181.2	153.2
9 Protein, Salt & Mineral & Milk	91.6	20.9	308.6
10 TOTAL CONCENTRATES	668.7	422.4	851.2
11 Forages	24.8	36.4	5.1
12 FEED COST			
13 Grains	11.89	10.46	18.15
14 Complete Ration	12.92	12.80	10.78
15 Protein, Salt & Mineral & Milk	4.61	2.12	9.39
16 Forages	.26	.38	.06
17 Pasture	.04		.14
18 TOTAL FEED COSTS	29.76	25.76	38.52
19 Return Over Feed Costs	10.02	18.78	(-2.71)
20 SUPPLEMENTAL COSTS			
21 Misc. Livestock Expense	1.05	.85	.86
22 Veterinary Expense	.34	.52	.25
23 Custom Work	.51	.46	.66
24 Special Hired Labor	.19		.88
25 TOTAL SUPPLEMENTAL COSTS	2.09	1.83	2.65
26 Return Over Feed & Supplemental Costs	7.93	16.95	(-5.36)
27 ALLOCATED COSTS			
28 Power & Machinery Costs (PCAF 1.00)	1.07	.88	1.30
29 Livestock Equip. Costs (ECAF 1)	1.01	.76	1.32
30 Buildings & Fences (BCAF 1)	1.26	1.27	1.34
31 TOTAL ALLOCATED COSTS	3.34	2.91	3.96
32 Return Over All Listed Costs	4.59	14.04	(-9.32)
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 Return for \$100 Feed Fed	133.70	172.90	92.97
35 Price Rec. Per CWT. All Animals	44.77	48.33	41.17
36 Price Rec. Per CWT. Sold Mkt. Only	37.35	35.55	29.16
37 Number of Litters Farrowed	38	51	33
38 Number of Pigs Born Per Litter	10.1	9.7	9.1
39 Number of Pigs Weaned Per Litter	7.6	7.0	6.8
40 Percent Death Loss	17.1	18.7	18.8
41 Average Weight of All Hogs Sold	189.6	165.3	200.6
42 Average Weight of Mkt. Hogs Sold	166.0	150.8	165.9
43 Price Per CWT. Concentrate Fed	4.40	6.01	4.50
44 Price Per CWT. Protein, Salt & Min.	5.03	10.17	3.04
45 Pounds of Pork Purchased	1569	956	1148
46 TOTAL LISTED COSTS PER CWT. PORK PROD.	35.15	30.50	45.13

Hogs, Weaning Pig Production, 1976

Table 11C

Item	Average of 45 Farms Per Litter	15 Most Prod. Farms Per Litter	15 Least Prod. Farms Per Litter
1 Number of Litters Farrowed	53	57	46
2 Net Increase in Value of Hogs	247.09	286.65	195.87
3 Other Miscellaneous Weaning Pigs Income			
4 TOTAL VALUE PRODUCED	247.09	286.65	195.87
5 Pounds of Feed Fed			
6 Corn	120.1	8.1	68.4
7 Small Grain	1205.9	1171.0	1345.0
8 Complete Ration	670.9	514.4	460.6
9 Protein, Salt & Mineral & Milk	626.2	388.3	1166.7
10 TOTAL CONCENTRATES	2623.1	2081.8	3040.7
11 Forages	114.6	43.0	87.0
12 FEED COST	2737		
13 Grains	48.45	29.25	58.43
14 Complete Ration	41.79	42.11	40.54
15 Protein, Salt & Mineral & Milk	51.57	37.00	86.13
16 Forages	2.21	.95	1.09
17 Pasture	1.17	.05	.30
18 TOTAL FEED COST	145.19	109.36	186.49
19 Return Over Feed Costs	101.90	177.29	9.38
20 SUPPLEMENTAL COSTS			
21 Misc. Livestock Expense	6.19	4.47	8.80
22 Veterinary Expense	4.47	1.96	4.33
23 Custom Work	3.26	3.91	2.70
24 Special Hired Labor	.38	1.04	
25 TOTAL SUPPLEMENTAL COSTS	14.30	11.38	15.83
26 Return Over Feed & Supplemental Costs	87.60	165.91	(-6.45)
27 ALLOCATED COSTS			
28 Power & Mach. Costs (PCAF .98)	11.74	13.08	10.59
29 Livestock Equip. Costs (ECAF 1)	11.28	9.76	14.98
30 Buildings & Fences (BCAF 1)	14.58	16.96	13.92
31 TOTAL ALLOCATED COST	37.60	39.80	39.49
32 Return Over All Listed Costs	50.00	126.11	(-45.94)
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 Return for \$100 Feed Fed	170.19	262.09	105.02
35 Average Price Rec. Per Animal Sold	37.64	37.95	38.34
36 Average Price Per Pig Sold or Transferred	32.85	33.27	30.50
37 Average Wt. Per Pig Sold or Transferred	41.7	39.2	41.3
38 No. of Pigs Produced	406	480	308
39 No. of Pigs Born Per Litter	9.4	9.8	9.1
40 No. of Pigs Weaned Per Litter	7.7	8.5	6.7
41 Percent Death Loss	15.7	11.8	21.3
42 Price Per CWT, Concentrate Fed	5.41	5.21	6.09
43 Price Per CWT, Protein, Salt & Min. Fed	8.23	9.53	7.38
44 Feed & Supp. Costs Per Pig Produced	20.82	14.34	30.22
45 TOTAL LISTED COSTS PER LITTER	197.09	160.54	241.81

Dairy Cows, Commercial, General, 1976

Table 12

Items	Average of 247 Farms Per Cow	49 Most Prod. Farms Per Cow	49 Least Prod. Farms Per Cow
1 Average Number of Cows	34.6	40.4	27.4
2 Pounds of Milk	11376	14033	8321
3 Pounds of Butterfat	421.7	496.7	290.2
4 Percent of Butterfat in Milk	3.7		
5 Value of Produce			
6 Dairy Products Sold	970.23	1219.28	670.88
7 Dairy Products Used in Home	11.24	10.35	11.46
8 Milk Fed to Livestock	11.42	14.48	13.65
9 Net Increases in Value of Cows	(-20.52)	6.76	(-37.92)
10 Other Misc. Dairy Income	1.45	6.14	
11 TOTAL VALUE PRODUCED	973.82	1257.01	658.07
12 Pounds of Feed Fed			
13 Corn	2501.0	7257.2	338.6
14 Small Grain	2181.6	2053.1	2097.4
15 Complete Ration	1161.4	1150.1	1296.6
16 Protein, Salt & Mineral	790.7	710.6	1153.8
17 TOTAL CONCENTRATES	6634.7	11171.0	4886.4
18 Legume Hay	7346.6	5396.1	8936.5
19 Other Hay & Dry Roughage	498.6	256.9	937.9
20 Silage	10520.8	13520.3	6930.9
21 Feed Costs			
22 Grains	140.61	175.00	106.57
23 Complete Ration	54.60	47.20	64.12
24 Protein, Salt & Mineral	53.53	51.68	51.86
25 All Hay & Dry Roughage	168.32	124.08	218.07
26 Silage	82.86	113.12	53.98
27 Pasture	8.58	4.26	13.65
28 TOTAL FEED COSTS	508.70	515.34	508.25
29 Return Over Feed Cost	465.12	741.67	149.82
30 Supplemental Costs			
31 Misc. Livestock Exp.	37.83	46.36	23.61
32 Veterinary Exp.	12.89	18.22	6.82
33 Custom Work Hired	40.32	46.71	28.80
34 Special Hired Labor			
35 TOTAL SUPPLEMENTAL COSTS	91.04	111.29	59.23
36 Return Over Feed & Supplemental Costs	374.08	630.38	90.59
37 Allocated Costs			
38 Power & Mach. Costs (PCAF 1.00)	42.48	45.07	40.70
39 Livestock Equip. Costs (ECAF 1)	24.56	27.29	15.75
40 Building & Fences (BCAF 1)	37.04	42.96	28.21
41 TOTAL ALLOCATED COSTS	104.08	115.32	84.66
42 Return Over All Listed Costs	270.00	515.06	5.93
43 Supplementary Management Information			
44 Return for \$100 Feed Fed	191.43	243.91	129.48
45 Feed Cost Per CWT. Milk	4.47	3.67	6.11
46 Feed Cost Per Pound of Butterfat	1.21	1.04	1.75
47 Lbs. of Milk Per Lb. of Concentrate	1.71	1.26	1.70
48 Average Price Per CWT. Milk Sold	8.72	8.86	8.37
49 Average Price Per Lb. of Butterfat	2.35	2.50	2.38
50 Total Listed Costs Per CWT. Milk Prod.	6.19	5.29	7.84
51 Dairy Cow Turnover Percentage	34.7	39.6	36.5
52 TOTAL LISTED COSTS PER COW	703.82	741.95	652.14

Other Dairy Cattle, 1976

Table 13

Items	Average of 247 Farms Per Head	49 Most Prod.Farms Per Head	49 Least Prod.Farms Per Head
1 Number of Head	47.4	45.0	44.8
2 Net Increase in Value	134.20	198.56	88.95
3 Other Misc. Income			
4 TOTAL INCOME	134.20	198.56	88.95
5 POUNDS OF FEED FED			
6 Corn	207.5	552.6	239.8
7 Small Grain	290.1	285.9	312.6
8 Complete Ration	150.0	73.3	223.9
9 Protein, Salt & Minerals	96.9	72.2	124.4
10 Hay & Dry Roughage	2834.7	2486.5	4238.8
11 Silage	3650.5	3203.3	4178.1
12 Milk	99.7	68.4	136.4
13 FEED COST			
14 Grains	17.70	16.64	23.68
15 Complete Ration	7.95	3.27	13.62
16 Protein, Salt & Minerals	8.12	8.42	9.24
17 Hay & Dry Roughage	57.55	45.22	91.14
18 Silage	28.29	22.13	30.65
19 Milk	8.10	5.87	9.44
20 Pasture	6.62	4.27	8.46
21 TOTAL FEED COSTS	134.33	105.82	186.23
22 Return Over Feed Costs	(- .13)	92.74	(-97.28)
23 SUPPLEMENTAL COSTS			
24 Misc. Expense	.32	.58	.27
25 Veterinary Expense	.11	.18	.04
26 Custom Work Hired	.11	.09	.09
27 Special Hired Labor			
28 TOTAL SUPPLEMENTAL COSTS	.54	.85	.40
29 Return Over Feed & Supplemental Costs	(-.67)	91.89	(-97.68)
30 ALLOCATED COSTS			
31 Power & Mach. Costs (PCAF .97)	7.63	9.08	7.94
32 Livestock Equip. Costs (ECAF 1)	4.51	6.42	4.22
33 Building & Fences (BCAF 1)	6.90	7.19	7.73
34 TOTAL ALLOCATED COSTS	19.04	22.69	19.89
35 Return Over All Listed Costs	(-19.71)	69.20	(-117.57)
36 SUPPLEMENTARY MANAGEMENT INFORMATION			
37 Return for \$100 Feed Fed	99.91	187.63	47.76
38 Percent Death Loss - Total	8.2	7.8	8.8
39 Percent Calf Death Loss	17.6	15.4	18.2
40 TOTAL LISTED COSTS PER HEAD	153.91	129.36	206.52

All Dairy & Dual Purpose Cattle

Table 14

Items	Average of 248 Farms Per Cow	50 Most Prod.Farms Per Cow	50 Least Prod.Farms Per Cow
1 Average Number of Cows	34.6	38.5	27.7
2 Value of Dairy Products	992.11	1214.73	733.54
3 Net Increase in Value	156.36	244.39	97.15
4 Misc. Dairy Income	1.45	6.31	
5 TOTAL VALUE PRODUCED	1149.92	1465.43	830.69
6 POUNDS OF FEED FED			
7 Grains	5377.0	5837.8	3185.6
8 Complete Rations	1350.0	931.6	1661.8
9 Protein, Salt & Min. Incl. Milk Equiv.	931.3	821.2	1320.9
10 Hay & Dry Roughage	11562.7	9827.9	14014.6
11 Silage	10575.0	11248.6	7677.4
12 FEED COST			
13 Grains	165.92	196.88	139.13
14 Complete Rations	64.86	53.97	86.17
15 Protein, Salt & Min., Inc. Milk	75.17	73.79	77.47
16 Hay & Dry Roughage	243.82	200.26	301.26
17 Silage	119.45	137.92	99.53
18 Pasture Costs	17.43	13.64	27.44
19 TOTAL FEED COSTS	686.65	676.46	731.00
20 Return Over Feed Costs	463.27	788.97	99.69
21 SUPPLEMENTAL COSTS			
22 Misc. Livestock Exp.	38.29	46.39	25.96
23 Veterinary Exp.	12.89	16.49	6.90
24 Custom Work	40.20	48.65	30.25
25 Special Hired Labor			
26 TOTAL SUPPLEMENTAL COSTS	91.38	111.53	63.11
27 Return Over Feed & Supplemental Costs	371.89	677.44	36.58
28 ALLOCATED COSTS			
29 Power & Mach. Costs	51.64	55.50	49.03
30 Livestock Equip. Costs	30.04	35.56	18.03
31 Building & Fences	44.80	49.81	39.14
32 TOTAL ALLOCATED COSTS	126.48	140.87	106.20
33 Return Over All Listed Costs	245.41	536.57	(-69.62)
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 Return For \$100 Feed Fed	167.47	216.63	113.64
36 Total Listed Costs Per Cow	904.51	928.86	900.31

Beef Breeding Cattle

Table 15A

Items	Average of 170 Farms Per Cow	34 Most Prod. Farms Per Cow	34 Least Prod. Farms Per Cow
1 Average Number of Beef Cows	40.9	52.9	27.7
2 Average Number of Other Beef Animals & Bulls	42.1	50.0	34.4
3 Pounds of Beef Produced			
4 Net Increase in Value	155.23	192.21	75.96
5 Other Misc. Beef Income	.05		
6 TOTAL VALUE PRODUCED	155.28	192.21	75.96
7 POUNDS OF FEED FED			
8 Grain	555.8	242.9	856.3
9 Protein, Salt & Mineral	151.6	150.9	139.9
10 Legume Hay	6383.7	4847.7	9228.3
11 Other Hay & Dry Roughage	1037.0	687.4	956.2
12 Silage	3793.8	2764.0	5410.9
13 FEED COST			
14 Grain	20.56	8.83	37.22
15 Protein, Salt & Mineral	8.34	7.62	8.52
16 Legume Hay	116.28	76.33	195.92
17 Other Hay & Dry Roughage	13.99	8.15	15.78
18 Silage	26.53	15.60	42.45
19 Pasture	29.80	23.12	42.78
20 TOTAL FEED COSTS	215.50	139.65	342.67
21 Return Over Feed Cost	(-60.22)	52.56	(-266.71)
22 SUPPLEMENTAL COSTS			
23 Misc. Livestock Expense	4.74	5.14	5.67
24 Veterinary Exp.	2.89	2.23	3.75
25 Custom Work	6.58	7.30	5.96
26 Special Hired Labor			
27 TOTAL SUPPLEMENTAL COSTS	14.21	14.67	15.38
28 Return Over Feed & Supp. Costs	(-74.43)	37.89	(-282.09)
29 ALLOCATED COSTS			
30 Power & Mach. Costs (PCAF .96)	12.51	9.88	11.45
31 Livestock Equip. Costs (ECAAF 1)	5.33	4.88	6.95
32 Building & Fences (BCAF 1)	15.87	11.84	19.75
33 TOTAL ALLOCATED COSTS	33.71	26.60	38.15
34 Return Over All Listed Costs	(-108.14)	11.29	(-320.24)
35 SUPPLEMENTARY MANAGEMENT INFORMATION			
36 Return for \$100 Feed Fed	72.06	137.65	22.17
37 Price Per CWT. Sold	29.76	30.52	27.64
38 Price Per CWT. Calves sold or Trans.	32.76	34.08	29.18
39 Aver. Wgt. Per Head Sold	659.4	705.0	676.5
40 Aver. Wgt. Per Calf Sold or Trans.	456.4	452.9	409.0
41 Percent Death Loss	4.2	2.7	5.4
42 Percent Calf Crop	108.6	162.5	108.3
TOTAL LISTED COSTS PER COW	263.42	180.92	396.20

Beef Feeder Cattle - 1976

Table 15B

Items	Average of 61 Farms Per CWT.	12 Most Prod. Farms Per CWT.	12 Least Prod. Farms Per CWT.
1 Average Number of Beef Feeders	58.0	54.0	64.1
2 Pounds of Beef Produced	26803		
3 Net Increase in Value of Animals	38.99	48.72	31.95
4 Other Misc. Beef Income			
5 TOTAL VALUE PRODUCED	38.99	48.72	31.95
6 POUNDS OF FEED FED			
7 Grain	458.9	182.2	930.7
8 Protein, Salt & Mineral	69.5	119.9	64.8
9 Legume Hay	474.0	505.6	490.6
10 Other Hay & Dry Roughage	148.0	22.7	387.0
11 Silage	1062.1	1014.4	1906.6
12 FEED COST			
13 Grain	19.66	7.76	42.39
14 Protein, Salt & Mineral	3.75	4.75	4.01
15 Legume Hay	9.20	10.32	10.03
16 Other Hay & Dry Roughage	2.03	.24	6.67
17 Silage	7.79	7.22	13.74
18 Pasture	.66	.19	.86
19 TOTAL FEED COST	43.09	30.48	77.70
20 Return Over Feed Cost	(-4.10)	18.24	(-45.75)
21 SUPPLEMENTAL COSTS			
22 Misc. Livestock Exp.	.86	.22	3.27
23 Veterinary Exp.	.64	.57	.12
24 Custom Work Hired	1.40	1.83	1.26
25 Special Hired Labor			
26 TOTAL SUPPLEMENTAL COSTS	2.90	2.62	4.65
27 Return Over Feed & Supplemental Costs	(-7.00)	15.62	(-50.40)
28 ALLOCATED COSTS			
29 Power & Mach. Costs (PCAF .98)	1.27	1.59	1.33
30 Livestock Equip. Costs (ECAF 1)	1.13	1.59	1.03
31 Buildings & Fences (BCAF 1)	2.00	2.26	1.66
32 TOTAL ALLOCATED COSTS	4.40	5.44	4.02
33 Return Over All Listed Costs	(-11.40)	10.18	(-54.42)
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 Return for \$100 Feed Fed	90.49	159.83	41.12
36 Price Per CWT. Sold	36.65	39.05	34.38
37 Avg. Wght. Per Head Sold	818.0	649.6	874.9
38 Price Per CWT. Bought	34.59	34.67	33.81
39 Avg. Wght. Per Head Bought	413.6	341.8	391.7
40 No. of Head Bought	54	54	27
41 Percent Death Loss	2.8	2.1	3.4
42 Eff. Daily Gain. Lbs per Head per Day	1.27	1.41	1.01
43 TOTAL LISTED COST PER CWT. PRODUCED	50.39	38.54	86.37

Sheep Flock, 1976

Table 16A

Items	Average of 34 Farms Per Ewe	11 Most Prod. Farms Per Ewe	11 Least Prod. Farms Per Ewe
1 Average Number of Ewes	87.4	100.7	50.6
2 Pounds of Lamb & Mutton Prod.			
3 Pounds of Wool Prod.			
4 Value of Produce			
5 Wool	7.15	9.19	6.23
6 Net Increase in Value of Animals	38.79	45.48	33.89
7 Other Misc. Sheep Income			
8 TOTAL VALUE PRODUCED	45.94	54.67	40.12
9 POUNDS OF FEED FED			
10 Grain	389.0	208.0	1165.7
11 Protein, Salt & Mineral	38.4	37.5	31.5
12 Legume Hay	1057.3	877.3	1102.8
13 Other Hay & Dry Roughage	238.5	48.7	283.9
14 Silage	148.3	36.8	35.9
15 FEED COST			
16 Grain	9.78	8.64	18.68
17 Protein, Salt & Mineral	2.93	2.84	2.02
18 Legume Hay	16.77	12.95	23.12
19 Other Hay & Dry Roughage	2.30	.22	4.37
20 Silage	.78	.25	.20
21 Pasture	4.98	4.44	12.09
22 TOTAL FEED COSTS	37.54	29.34	60.48
23 Return Over Feed Costs	8.40	25.33	(-20.36)
24 SUPPLEMENTAL COSTS			
25 Misc. Livestock Expense	1.36	1.02	1.76
26 Veterinary Expense	1.12	1.51	1.36
27 Custom Work	2.08	2.50	1.80
28 Special Hired Labor			
29 TOTAL SUPPLEMENTAL COSTS	4.56	5.03	4.92
30 Return Over Feed & Supplemental Costs	3.84	20.30	(-25.28)
31 ALLOCATED COSTS			
32 Power & Mach. Costs (PCAF 1.00)	4.93	5.35	5.26
33 Livestock Equip. Costs (ECAAF 1)	2.36	1.94	2.90
34 Buildings & Fences (BCAF 1)	4.89	4.86	4.88
35 TOTAL ALLOCATED COSTS	12.18	12.15	13.04
36 Return Over All Listed Costs	(-8.34)	8.15	(-38.32)
37 SUPPLEMENTARY MANAGEMENT INFORMATION			
38 Return for \$100 Feed Fed	122.37	186.29	66.34
39 Price Per CWT. Lamb & Mutton Sold	38.53	42.03	34.83
40 Price Per CWT. Lamd Sold or Trans.	41.33	35.95	42.19
41 Average Wt. of Lambs Sold or Trans.	89.8	95.7	88.1
42 Lbs. of Wool Per Sheep Sheared	12.4	10.6	9.8
43 No. of Ewes Kept for Lambing	78	94	29
44 Percent Lamb Crop	138.5	135.1	234.5
45 Percent Death Loss	9.5	7.2	10.9
46 TOTAL LISTED COSTS PER EWE	54.28	46.52	78.44

AVERAGE OF PRICES OF FEED AND PRODUCE USED IN HOME, 1976

Farm Grown Grains

Oats	\$ 1.46
Barley, Feed	2.04
Barley, Malting	2.75
Wheat	3.05
Oats Mixture	1.58
Rye	2.52
Corn	2.43

Other Roughages

Corn Silage	16.00 Per Ton
Haylage	15.00 Per Ton

Home Produce

Milk	.23 Per Qt.
Cream	.45 Per Pt.
Poultry (live)	.35 Per Lb.
Beef (live)	.36 Per Lb.
Hogs (live)	.44 Per Lb.
Eggs	.50 Per Doz.

Hay

Alfalfa Brome	\$53.00
Red Clover	44.00
Wild Hay	35.00
Mixed Legume	44.00

Milk For Feed

Whole Milk - Gr. A	8.50 Per CWT.
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Unpaid Family Labor 19.00 Per Day

Board for Hired Labor 5.00 Per Day Unless otherwise specified

EXPLANATION OF "WORK UNITS"

The total "Work Units" for any one farm is a measure of the size of that farm business. A Work Unit as used in this report is the average accomplishment of a farm worker, in a ten hour day, working on crops and productive livestock at an average efficiency. The number of work units for each class of livestock and each acre of crop are presented below. Days of work off the farm for pay are not included in work units computations in this report.

Number of Units For Each Class Of Livestock And Acre Of Crop

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

SUMMARY OF FARM EARNINGS BY YEARS

Items	1965	1970	1974	1975	1976
Number of Farms	201	323	541	692	657
FARM RECEIPTS					
Dairy	1251	2096	1631	1839	2528
Dairy Prod.	4105	7294	9201	9650	12043
Beef Cattle (Incl. Feeders)	2625	3454	3495	3484	4369
Hogs	1166	1545	2704	2781	2560
Sheep & Wool (Incl. Feeders)	322	221	345	258	238
Other Prod. Livestock	37	149	12	86	141
Poultry (Incl. Turkeys)	2310	656	653	296	236
Eggs	664	535	68	79	91
Crops	4970	7957	36667	32700	38958
Mach. & Equip. Sold & Gas Tax Ref.	410	394	1626	1385	2761
Income From Work Off The Farm	188	250	454	859	651
Miscellaneous	635	2001	1238	1646	1770
(1) Total Farm Sales	18683	26552	58094	55063	66347
(2) Increase in Farm Capital	2345	2771	19415	9510	13447
(3) Family Living From the Farm	283	337	454	454	464
(4) Total Farm Rec. (1 + 2 + 3)	21311	29660	77963	65027	80258
FARM EXPENSES					
Dairy Cattle Bought	168	456	593	463	461
Beef Cattle Bought (Inc. Feeders)	641	1261	1406	727	996
Hogs Bought	66	242	211	274	223
Sheep Bought (Inc. Feeders)	40	18	20	11	43
Other Prod. Livestock	25	46		6	16
Poultry Bought (Inc. Turkeys)	425	265	106	40	32
Misc. Livestock Exp.	441	593	707	741	866
Feed Bought	3232	2733	3826	3625	4891
Fertilizers & Chemicals	867	1645	6792	7001	7097
Other Crop Exp.	1017	1444	4101	3011	3789
Custom Work Hired	659	785	1201	1435	1735
Gas, Oil & Grease Bt. (Farm Sh.)	1002	1302	2644	2892	3343
Rep. & Op. Mach, Trac. & Auto (FS)	941	1477	3262	3459	4148
Rep. & Upkeep of Real Est.	148	275	764	769	1027
Rep. & Upkeep of Livestock Equip.	95	221	161	137	162
Wages of Hired Labor	654	962	2104	2203	2664
Utility Exp. (FS)	262	392	495	567	646
Real Est. & Pers. Prop. Taxes	637	860	1068	1115	1221
Gen. Farm Exp.	272	424	963	1049	1285
(5) Total Cash Operating Exp.	11592	15401	30424	29525	34643
(6) Pw, Crop & Gen Mach Bought (FS)	1908	3239	11995	12210	13111
(7) Livestock Equip. Bought	195	357	1095	495	461
(8) Bldgs. & Fencing Bought	1255	2604	6621	6894	7758
(9) TOTAL FARM PURCHASES (5 to 8)	14950	21601	50135	49124	55973
(10) Decrease in Farm Capital					
(11) Interest on Farm Capital	2068	5314	9585	10588	12251
(12) Unpaid Family Labor	96	486	240	225	222
(13) Labor Chg. for Part. & Other Oper.			86	187	720
(14) Bd. Furn. Hired Labor	86	57	54	58	49
(15) TOTAL FARM EXPENSES (9 to 14)	17200	27458	60100	60182	69214
(16) Labor Earnings (4 thru 15)	4111	2202	17863	4854	11043
(17) NET CASH INCOME (1 thru 9)	3733	4951	7959	5939	10374

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR

Items	1965	1970	1974	1975	1976
<u>SIZE</u>					
Work Units		353	363	356	360
Tillable Acres	491	465	526	528	551
Number of Milk Cows	26.1	29.7	32.3	34	35
Number of Litters of Pigs	29	51	60	53	53
Pounds of Hogs Prod.	28842	26707	42712	45584	50972
Pounds of Feeder Cattle Prod.	25457	26857	30304	22671	26803
Number of Ewes	85	90.2	92.2	72.9	87.4
Number of Beef Cows	45	46	46	47	41
Number of Chickens	2569		1494	255	
<u>EFFICIENCIES - YIELD PER ACRE</u>					
Oats	53.1	40.8	38.3	39.6	58
Alfalfa	1.9	2.3	2.6	2.5	1.4
Barley	43.5	36.9	38.7	37.7	55.
Wheat	27.2	25.4	27.9	29.2	38
Flax	8.2	11.3	9.4	8.6	13
Corn	33.3	50.5	46.5	54.1	46
Soybeans	12.6	17.1	18.7	17.0	13
Corn Silage	5.7	7.6	8.8	7.5	6.2
Sugar Beets	22.5		11.3	11.2	12.4
<u>LIVESTOCK</u>					
Lbs. Butterfat Per Dairy Cow	361	399	377	368	422
Pigs Weaned Per Litter	8.0	7.3	7.3	7.2	7.7
Eggs Per Hen	221		208	131	
Lambing Percentage	106	126	120	117	138.5
<u>RETURNS ABOVE FEED COST PER:</u>					
Dairy Cow	176.75	325.21	362.69	318.14	465.12
CWT. of Hogs	11.37	3.04	2.99	21.90	10.02
Ewe	14.60	12.30	3.27	2.56	8.40
Hen	1.71		.49		
Litter	82.65	33.33	34.94	203.24	101.90
CWT. of Feeder Cattle	8.07	8.70	-23.37	7.05	-2.11
Beef Cow	25.26	65.63	-84.41	-63.49	108
<u>PRICES RECEIVED PER:</u>					
Lbs. of Butterfat	.97	1.31	2.07	2.12	2.35
CWT Hogs	21.16	21.23	36.00	51.23	39.74
CWT. Feeder Cattle	21.32	28.77	37.37	34.09	36.66
CWT. Lamb	23.28	22.35	34.96	44.39	41.33
Feeder Pig		19.94	28.43	42.60	32.85
Dozen Eggs (¢)	28.9		.48	.43	
Oats, Bushel	.54	.56	1.46	1.37	1.48
Alfalfa, Ton	15.33	15.17	37.94	34.50	54.34
Barley, Bushel	1.03	.91	3.32	2.61	2.43
Wheat, Bushel	1.52	1.78	4.62	3.66	2.77
Flax, Bushel	2.68	2.26	10.11	6.13	7.27
Corn, Bushel	1.05	1.19	3.10	2.39	2.69
Soybeans, Bushel	2.26	2.47	7.71	4.30	6.00
Sugar Beets, Ton				22.33	27.55
Potatoes, CWT.				2.68	2.94

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