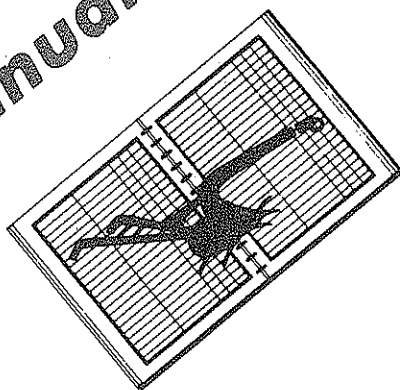
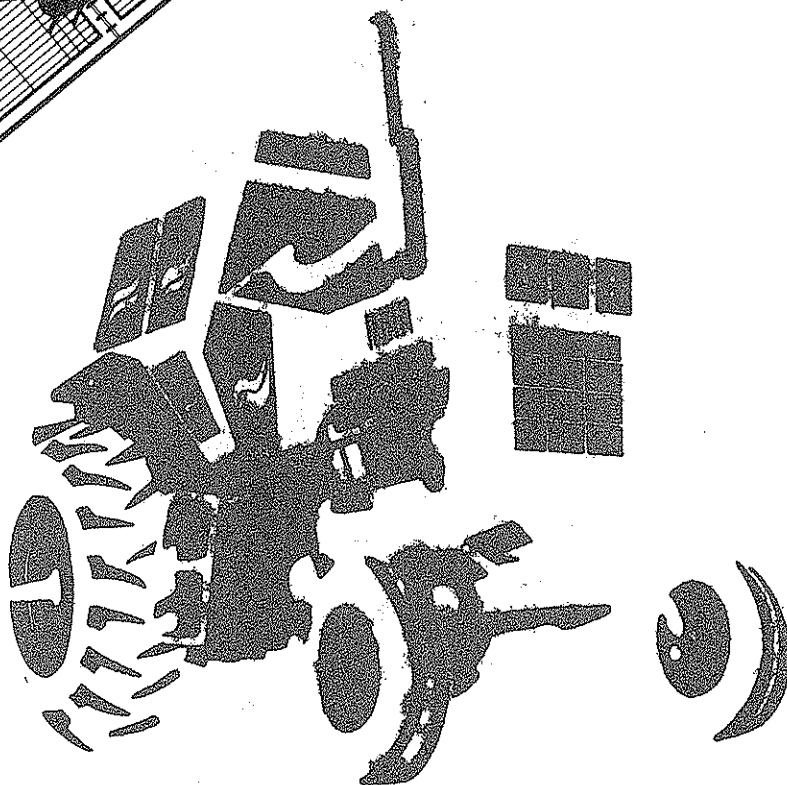


FARM BUSINESS MANAGEMENT

1977 Annual Report



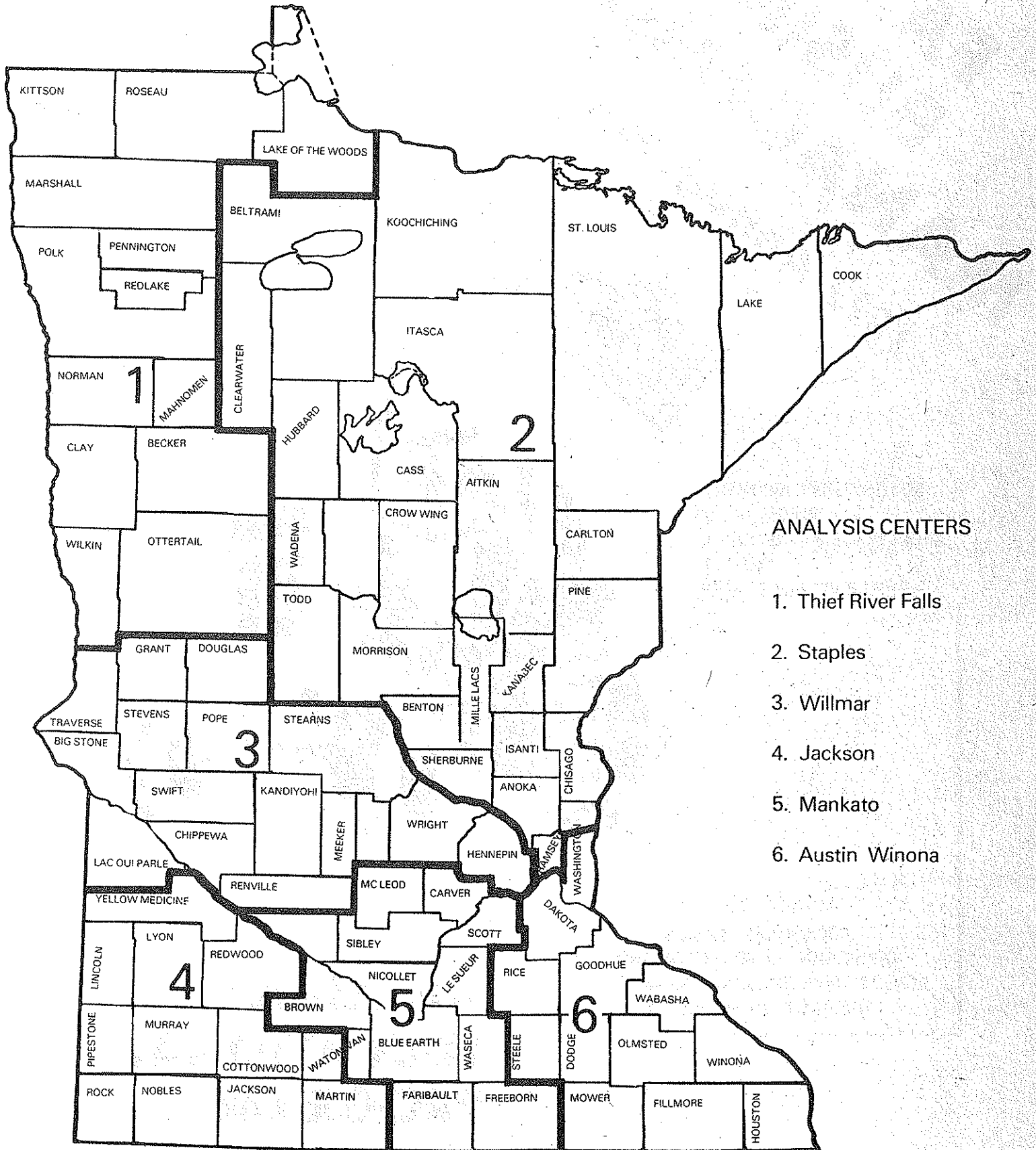
NORTHWESTERN MINNESOTA
REPORT NO. 23
AREA VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



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

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



ANALYSIS CENTERS

1. Thief River Falls
2. Staples
3. Willmar
4. Jackson
5. Mankato
6. Austin Winona

1977 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-three 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 percent and the bottom twenty percent 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 Johansson, Carol Johnson, Becky Olson, Pat Czeh, Margaret Bolme, Crystal Carlson, Janice Mittelstadt, Beverly Hest, Tania Haslerud, Linda Ramsey, Sandy Nichols, Paula Bakken and Marguerite Andrews. Mrs. Clifton Mattson, our secretary, oversees the general operation of this office including correspondence, billing, and organization. We especially recognize Betty Ueland and Fay Gullickson for their eleventh year on our office staff.

To efficiently and effectively work with 1000 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, Roseau and Fergus Falls.

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

This Analysis center uses the automatic data processing facilities of Specialized Data Systems, Inc., of Madison Wisconsin.

570 records were included in the averages and 1000 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 | David Nichols, Jerry Osmundson* |
| Barnesville | David Bakken |
| Battle Lake | Alton Carlson |
| Baudette | Gerald Ausmus* |
| Univ. of Minn. Crookston | Erman Ueland |
| Detroit Lakes | Rick Anderson*, Duane Lemmon, Clayton Olsen, Ken Huebesch* |
| East Grand Forks | Ken Melin |
| Fergus Falls | Lambert Schilling*, David Wass |
| Fertile | Conrad Carlson |
| Fosston | Dean McNelly, Wayne Stevens* |
| Goodridge | Wallace Shodean |
| Greenbush, Badger, Warroad | Mike Hagen |
| Hawley | John Hest |
| Henning | Charles Erickson*, Phil Toedter* |
| Lancaster | Reynold Ward, Dan Deschene* |
| Mahnomen | Peter Revier*, James Martin* |
| Middle River | Mervin Milsten* |
| Moorhead | Rick Morgan |
| New York Mills | Deland Porath* |
| Pelican Rapids | Budd Andrews |
| Perham | Andy Marthaler* |
| Plummer, Oklee, Red Lake Falls | Harry Oen |
| Roseau | Bud Leverington*, Gary Olson |
| Thief River Falls | Don Johnsen, Verne Spengler Alan Dalen* |
| Twin Valley, Ulen, Hitterdal | Michael Lockhart |
| Warren | Ross Peterson* |

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 \$55.00, 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 is being developed for those farmers who want more frequent evaluations, and is called a monthly "mail-in". The cooperators in this program will receive a monthly return and 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, Minnesota, Idaho and Pennsylvania

FAMILY AND FARM GOALS

DO YOU HAVE A PLAN?

Do you have plans for this year? For the future? Is your family involved in these plans? Have you set priorities for your goals?

Did you know that we literally do become what we think about? That there is literally no question that people do move toward whatever they visualize themselves being and doing?

Family discussions of goals and writing them down makes the plan more of a commitment.

An integral part of the Minnesota Vo-Ag Farm Management Program is the establishment of Family and Farm Goals.

Life is too short, farm and family success too fragile, to cruise around aimlessly with no sense of direction. To get somewhere, you've got to know where you're going and you must know how to get there.

Use your Farm Management instructor as a counselor to help you and your family develop goals.

We urge you to use the forms on pages 5 and 6 as tools for goal setting.

OUR OBJECTIVES: NOW AND LATER

| PRIORITY | THIS YEAR | PRIORITY | IN THE FUTURE |
|----------|-----------|----------|---------------|
|----------|-----------|----------|---------------|

For improving our livestock program

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

For improving our use of machinery and equipment

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

For improving use of our buildings, and the farmstead

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

For improving, and using, our farm record system

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

OUR OBJECTIVES: NOW AND LATER

| PRIORITY | THIS YEAR | PRIORITY | IN THE FUTURE |
|----------|-----------|----------|---------------|
|----------|-----------|----------|---------------|

For providing a satisfying living

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

For self-development of each person in the family

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

For improving our financial security: Family and Business

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

For improving our soil, cropping system, and land use

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

1976 - 1977 IN A NUTSHELL

| | <u>1976</u> | <u>1977</u> |
|---|-------------|-------------|
| Labor Earnings (Operator's Share) | 9770 | 3615 |
| Return to Capital & Family Labor (Op. Share) | 15550 | 8389 |
| Net Worth | 117197 | 119276 |
| Ratio of Current Assets & Machinery to Current Liabilities | 2.64 | 2.37 |
| Ratio of Real Estate Assets to Real Estate Liabilities | 2.46 | 2.30 |
| Ratio of Total Assets to Total Liabilities | 2.64 | 2.37 |
| Expenses per Dollar Income | .88 | .96 |

SIZE

| | | |
|---------------------|--------|--------|
| Tillable Acres | 551 | 560 |
| Work Units* - Crops | 209 | 214 |
| - Livestock | 145 | 126 |
| - Other | 7 | 7 |
| Total Farm Capital | 158174 | 172584 |

*One Work Unit Equals One Ten Hour Day.

GROSS FARM EARNINGS

| | | |
|-----------|-------|-------|
| Livestock | 20081 | 20520 |
| Crops | 51555 | 46064 |
| Other | 1641 | 2005 |

WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1, Summary of Farm Inventories, 1977

| ITEMS | Average of 570 Farms | |
|--|----------------------|----------|
| | Jan. 1 | Dec. 31 |
| 1 Size of Farm - Total Acres | 653.6 | |
| 2 - Tillable Acres | 559.7 | |
| 3 Work Units - Crops | 213.73 | |
| 4 - Livestock | 125.80 | |
| 5 - Other | 7.41 | |
| 6 Total Size of Business in Work Units | 346.94 | |
| 7 Number of Workers | 1.53 | |
| 8 Farm Capital Investment Per Worker | \$138995 | |
| 9 <u>Productive Livestock</u> | | |
| 10 Dairy Cows | 4198 | 4459 |
| 11 Other Dairy Cattle | 2175 | 2411 |
| 12 Beef Breeding Cattle | 4295 | 4492 |
| 13 Beef Feeder Cattle | 1551 | 2167 |
| 14 Hogs | 1153 | 1236 |
| 15 Sheep (Including Feeders) & Goats | 171 | 258 |
| 16 Poultry - All Types | 111 | 12 |
| 17 Other Livestock | 1 | 6 |
| 18 Total Productive Livestock | \$13655 | 15042 |
| 19 <u>Crop, Seed and Feed</u> | 30767 | 28795 |
| 20 <u>Power, Machinery & Equipment</u> | | |
| 21 Auto & Truck (Farm Share) | 4843 | 5160 |
| 22 Power & Machinery | 26828 | 30360 |
| 23 Irrigation Equipment | 445 | 825 |
| 24 Custom Work Equipment | 89 | 82 |
| 25 Livestock Equipment | 2238 | 2580 |
| 26 Total Power, Machinery & Equipment | \$34443 | 39006 |
| 27 <u>Land</u> | 106850 | 114822 |
| 28 Buildings - Fences, etc. | 18849 | 21896 |
| 29 Total Farm Capital | \$204564 | \$219562 |
| 30 Increase in Total Farm Capital | | \$14999 |

Table 1 lists the categories of farm capital for the average of farms and for the 114 most profitable and the 114 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, 1977

| Items | 114 High Farms | | 114 Low Farms | |
|--|----------------|----------------|---------------|----------------|
| 1 Size of Farm - Total Acres | 856.3 | | 846.7 | |
| 2 - Tillable Acres | 758.3 | | 754.7 | |
| 3 Work Units - Crops | 331.05 | | 275.53 | |
| 4 - Livestock | 134.54 | | 84.02 | |
| 5 - Other | 8.44 | | 9.78 | |
| 6 Total Size of Business in Work Units | 474.03 | | 369.33 | |
| 7 Number of Workers | 1.77 | | 1.59 | |
| 8 Farm Capital Investment Per Worker | \$ 159741 | | \$ 193968 | |
| | <u>Jan 1.</u> | <u>Dec. 31</u> | <u>Jan 1.</u> | <u>Dec. 31</u> |
| 9 Productive Livestock | | | | |
| 10 Dairy Cows | 4990 | 5417 | 1851 | 2087 |
| 11 Other Dairy Cattle | 2276 | 2503 | 1190 | 1235 |
| 12 Beef Breeding Cattle | 2926 | 4033 | 8546 | 8274 |
| 13 Beef Feeder Cattle | 2150 | 3182 | 1990 | 2919 |
| 14 Hogs | 789 | 1030 | 1470 | 1558 |
| 15 Sheep (Including Feeders) & Goats | 39 | 55 | 244 | 439 |
| 16 Poultry - All Types | 1 | 1 | 6 | 13 |
| 17 Other Livestock | | | | |
| 18 Total Productive Livestock | \$ 13172 | 16221 | 15297 | 16524 |
| 19 Crop, Seed and Feed | 49110 | 57150 | 44538 | 30373 |
| 20 Power, Machinery & Equipment | | | | |
| 21 Auto & Truck (Farm Share) | 6941 | 7236 | 6497 | 6920 |
| 22 Power & Machinery | 35350 | 41725 | 38052 | 40354 |
| 23 Irrigation Equipment | 715 | 2037 | 552 | 560 |
| 24 Custom Work Equipment | 88 | 99 | 356 | 309 |
| 25 Livestock Equipment | 2175 | 2407 | 1723 | 2096 |
| 26 Total Power, Mach. & Equip. | \$ 45270 | 53505 | 47180 | 50239 |
| 27 Land | 122401 | 135192 | 177906 | 189387 |
| 28 Buildings - Fences, etc. | 20708 | 26965 | 33965 | 37103 |
| 29 Total Farm Capital | \$ 250661 | 289033 | 318886 | 323626 |
| 30 Increase or Decrease in Total F. Cap. | | \$ 38372 | | 4740 |

This Summary excludes partnerships and corporations. A later study will be based upon these operations.

Table 2A, Whole Farm Summary of Cash Receipts, 1977

| Items | Average of 570 Farms | High 114 Farms | Low 114 Farms |
|---|-------------------------|-------------------|------------------|
| 1. SALE OF LIVESTOCK & LIVESTOCK PRODUCTS | | | |
| 2 Dairy Cows | \$ 1072 | 1267 | 389 |
| 3 Dairy Products | 11268 | 15060 | 3870 |
| 4 Other Dairy Cattle | 917 | 598 | 361 |
| 5 Beef Breeding Cattle | 1882 | 1341 | 3862 |
| 6 Beef Feeder Cattle | 2294 | 4235 | 3095 |
| 7 Hogs Complete & Mixed | 1418 | 1568 | 1447 |
| 8 Hogs Finishing | 194 | 96 | 350 |
| 9 Hogs Producing Weaning Pigs | 1010 | 564 | 1333 |
| 10 Sheep, Goats & Wool, Farm Flock | 240 | 89 | 341 |
| 11 Sheep & Wool, Feeder Lambs | | | |
| 12 Chickens (Incl. Hens & Broilers) | 4 | | 1 |
| 13 Turkeys | 764 | | |
| 14 Eggs | 9 | | 45 |
| 15 Other Productive Livestk. & Products | 6 | | |
| 16 Other Misc. Livestock Income | 6 | 3 | 15 |
| 17 Total Sales of Productive Livestock | \$ 21086 | 24821 | 15107 |
| 18 SALE OF CROPS | | | |
| 19 Wheat | 15943 | 27319 | 23956 |
| 20 Other Small Grains | 12482 | 14620 | 17659 |
| 21 Corn | 998 | 1852 | 829 |
| 22 Soybeans | 622 | 1965 | 259 |
| 23 Other Row Crops | 8106 | 20196 | 8823 |
| 24 Legumes & Other Forage | 555 | 449 | 1253 |
| 25 Grass Seed | 626 | 1602 | 134 |
| 26 Fruits & Nuts | 3 | | |
| 27 Vegetable Roadside Market & Specialty | 8 | | |
| 28 Nursery, Timber & Other | | | |
| 29 Set Aside Acres - Gov't. Payments | 696 | 1525 | 569 |
| 30 Total Sales From Crops | \$ 40038 | 69527 | 53482 |
| 31 Capital Assets Sold | 1363 | 2671 | 1344 |
| 32 Gas Tax Refund | 160 | 185 | 187 |
| 33 Income From Work Off The Farm | 698 | 937 | 802 |
| 34 Custom Work Enterprise Income | 217 | 40 | 939 |
| 35 Patronage Refunds | 615 | 1383 | 753 |
| 36 Miscellaneous Farm Income | 1312 | 1969 | 1163 |
| 37 Total Farm Sales | \$ 65489 | 101533 | 73778 |
| 38 Increase in Farm Capital | 14998 | 38373 | 4740 |
| 39 Family Living From the Farm | 395 | 364 | 289 |
| 40 Total Farm Receipts (37)+(38)+(39) | \$ 80882 | 140269 | 78807 |

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, 1977

| Items | Average of 570 Farms | High 114 Farms | Low 114 Farms |
|--|-------------------------|-------------------|------------------|
| 1 PURCHASE OF LIVESTOCK | | | |
| 2 Dairy Cows | \$ 364 | 440 | 218 |
| 3 Other Dairy Cattle | 267 | 109 | 287 |
| 4 Beef Breeding Cattle | 202 | 307 | 317 |
| 5 Beef Feeder Cattle | 1299 | 2838 | 1869 |
| 6 Hogs Complete & Mixed | 28 | 15 | 17 |
| 7 Hogs Finishing | 31 | 23 | 5 |
| 8 Hogs Producing Weaning Pigs | 115 | 144 | 271 |
| 9 Sheep & Goats | 37 | 17 | 113 |
| 10 Sheep, Feeder Lambs | | | |
| 11 Chickens (Incl. Hens & Broilers) | 3 | 1 | 10 |
| 12 Turkeys | 120 | | |
| 13 Other Productive Livestock | 8 | | |
| 14 Miscellaneous Livestock Expense | 832 | 938 | 564 |
| 15 Feed Bought | 4423 | 4152 | 3471 |
| 16 Fertilizer | 6365 | 9685 | 8577 |
| 17 Chemicals | 1542 | 2800 | 2034 |
| 18 Other Crop Expense | 5074 | 8109 | 7240 |
| 19 Irrigation Operation Costs | 23 | 32 | 46 |
| 20 Custom Work Ent. Op. Cost, Incl. Labor | 87 | 7 | 401 |
| 21 Custom Work Hired | 1819 | 2292 | 2362 |
| 22 Repair & Upkeep of Livestock Equip. | 168 | 235 | 106 |
| 23 Repair & Upkeep of Farm Real Estate | 804 | 849 | 924 |
| 24 Gas, Oil & Grease Bought (F. S.) | 3510 | 4714 | 4401 |
| 25 Rep. & Oper. of Mach., Trac., Trk. & Auto | 4051 | 5185 | 5285 |
| 26 Rep. & Upkeep of Irrigation Equip. | | | |
| 27 Repairs - Custom Work Enterprise | 39 | | 195 |
| 28 Wages of Hired Labor | 2606 | 4166 | 3840 |
| 29 Personal Prop. & Real Estate Taxes | 1388 | 1902 | 1860 |
| 30 General Farm Expense | 1261 | 1664 | 1716 |
| 31 Telephone Expense (F. S.) | 209 | 239 | 245 |
| 32 Electricity Expense (F. S.) | 503 | 602 | 501 |
| 33 TOTAL CASH OPERATING EXPENSE | \$ 37179 | 51465 | 46876 |
| 34 Power, Crop & Gen. Mach. Bought (F. S.) | 11547 | 16462 | 13759 |
| 35 Irrigation Equipment Bought | 444 | 1466 | 56 |
| 36 Custom Work Equipment Bought | 6 | 28 | |
| 37 Livestock Equipment Bought | 761 | 632 | 731 |
| 38 New Real Estate & Improvement | 13267 | 21744 | 18975 |
| 39 TOTAL FARM PURCHASES (33) thru (38) | \$ 63204 | 91796 | 80398 |
| 40 Decrease in Farm Capital | | | |
| 41 Interest on Farm Capital | 12724 | 16191 | 19275 |
| 42 Unpaid Family Labor | 144 | 166 | 152 |
| 43 Labor Charge for Partners & Other Operators | 190 | 467 | 379 |
| 44 Board Furnished Hired Labor | 53 | 94 | 63 |
| 45 TOTAL FARM EXPENSE (39) thru (44) | \$ 76314 | 108714 | 100267 |
| 46 Return to Oper. Labor & Mgmt.--Single Oper. (2A/40) - (45) | 4568 | 31555 | -21460 |
| 47 Number of Operators | 1 | 1 | 1 |
| 48 Full Time Operator Equivalents | 49.33 | 1.16 | 1.15 |
| 49 Ret. to Oper. Labor & Mgmt./Full Time Op. Equiv. | 4563 | 28693 | -18183 |

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), 1977

| Items | Average of 570 Farms | High 114 Farms | Low 114 Farms |
|---|-------------------------|-------------------|------------------|
| 1 RETURNS & NET INCREASES | | | |
| 2 Productive Livestock | | | |
| 3 Dairy Cows | \$ 11382 | 15238 | 3866 |
| 4 Other Dairy Cattle | 2169 | 2346 | 652 |
| 5 Beef Breeding Cattle | 2224 | 2428 | 3734 |
| 6 Feeder Cattle | 1330 | 2082 | 1854 |
| 7 Hogs, Complete & Mixed | 1430 | 1647 | 1348 |
| 8 Hog Finishing Enterprise | 129 | 26 | 247 |
| 9 Producing Weaning Pigs | 1000 | 622 | 1361 |
| 10 Sheep & Goats | 291 | 90 | 425 |
| 11 Sheep, Feeder Lambs | | | |
| 12 Chickens, (Including Hens & Broilers) | 13 | 2 | 45 |
| 13 Turkeys | 543 | | |
| 14 Other Productive Livestock | 9 | | 15 |
| 15 Total All Productive Livestock | \$ 20520 | 24481 | 13548 |
| 16 Value of Feed Fed to Livestock | 12570 | 13347 | 11294 |
| 17 Return Over Feed From Livestock | 7951 | 11134 | 2254 |
| 18 Crop, Seed & Feed | 33083 | 65996 | 29209 |
| 19 Cooperative Patronage Refunds | 615 | 1383 | 753 |
| 20 Miscellaneous Farm Income | 1312 | 1969 | 1163 |
| 21 Custom Work Enterprise | 78 | 16 | 296 |
| 22 Total Returns & Net Increases | \$ 43038 | 80497 | 33675 |
| 23 EXPENSES & NET DECREASES | | | |
| 24 Truck & Auto (Farm Share) | \$ 3152 | 3988 | 3841 |
| 25 Tractors & Crop Machinery | 12391 | 15823 | 17402 |
| 26 Irrigation Equipment | 64 | 144 | 48 |
| 27 Electricity | 503 | 602 | 501 |
| 28 Livestock Equipment | 571 | 615 | 449 |
| 29 Buildings, Fences & Tiling | 2370 | 2465 | 3636 |
| 30 Bare Land | (-167) | (-794) | 851 |
| 31 Miscellaneous Livestock Expense | 832 | 938 | 564 |
| 32 Labor | 2984 | 4699 | 4367 |
| 33 Labor Charge for Other Operator(s) | 190 | 467 | 379 |
| 34 Property Tax | 1388 | 1902 | 1860 |
| 35 General Farm Expense & Telephone | 1469 | 1903 | 1961 |
| 36 Interest on Farm Capital | 12724 | 16191 | 19275 |
| 37 Total Expenses & Net Decreases | \$ 38470 | 48943 | 55135 |
| 38 Return To Operators Labor & Management | \$ 4568 | 31555 | (-21460) |
| 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, 1977

| Items | Average of 333 Farms | Per Adult Equivalent |
|---|-------------------------|-------------------------|
| 1 Number of Persons - Family | 4 | |
| 2 Number of Adult Equivalent - Family | 3.2 | |
| 3 Church & Welfare | \$ 435 | 135.94 |
| 4 Medical Care & Health Insurance | 1151 | 359.69 |
| 5 Food & Meals Bought | 2396 | 748.75 |
| 6 Operating Expenses & Supplies | 828 | 258.75 |
| 7 Furnishings & Equipment | 808 | 252.50 |
| 8 Clothing & Clothing Materials | 748 | 233.75 |
| 9 Personal Care, Personal Spending | 967 | 302.19 |
| 10 Education | 623 | 194.69 |
| 11 Recreation | 125 | 39.06 |
| 12 Gifts & Special Events | 386 | 120.63 |
| 13 Personal Share Truck & Auto Expense | 420 | 131.25 |
| 14 Operator Share Upkeep on Dwelling | 3 | .94 |
| 14A Cash Rent (Personal) | 5 | 1.56 |
| 15 Personal Share Telephone & Elec. Expense | 305 | 95.31 |
| 15A Personal Share - General Farm Expense | 2 | .63 |
| 16 Total Cash Living Expense | \$ 9203 | 2875.94 |
| 17 Personal Share New Truck & Auto | 427 | 133.44 |
| 18 New Dwelling Bought | 1393 | 435.31 |
| 19 Taxes & Other Deductions | 1554 | 485.63 |
| 20 Life Insurance & Other Savings & Investments | 1680 | 525.00 |
| 21 Total Household & Personal (16) thru (20) | \$ 14258 | 4455.63 |
| 22 Total Family Living From the Farm (33) | 392 | 122.50 |
| 23 Total Cash & Non-Cash Exp. (21) + (22) | \$ 14650 | 4578.13 |
| 24 <u>FAMILY LIVING FROM THE FARM</u> | <u>OPER. SHARE</u> | |
| 25 | | |
| 26 Milk & Cream | 120 | |
| 27 Beef & Buffalo | 213 | |
| 28 Pork | 32 | |
| 29 Lamb, Mutton, Goat | 1 | |
| 30 Poultry, All Fowl | 2 | |
| 31 Eggs | 1 | |
| 32 Vegetables, Fruits, Spuds & Fuel Also Other Produce | 24 | |
| 33 TOTAL FAMILY LIVING FROM THE FARM | \$ 392 | |

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 \$1188.00 per month for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Net Worth Statement - Operator, 1977

| Items | Average for 563 Farms | |
|--|-----------------------|----------------|
| | Jan. 1 | Dec. 31 |
| 1 Total Productive Livestock | \$ 13365 | 14770 |
| 2 Crop, Seed & Feed | 29140 | 27267 |
| 3 Total Power, Machinery & Equipment | 33993 | 38507 |
| 4 Land | 66669 | 74082 |
| 5 Buildings, Fences, Etc. | 15006 | 17958 |
| 6 Total Farm Capital | \$158174 | 172584 |
| 7 Non-Farm Assets | 15101 | 16686 |
| 7A Cash on Hand & In Bank | 4464 | 4874 |
| 8 Dwelling | 10732 | 12095 |
| 9 Total Assets | \$188471 | 206239 |
| 10 Real Estate Mortgages | 37518 | 45171 |
| 11 Chattel Mortgages | 24225 | 29113 |
| 12 Notes | 7915 | 10877 |
| 13 Accounts Payable | 1616 | 1801 |
| 14 Total Liabilities | \$ 71274 | 86962 |
| 15 Farmers Net Worth | \$117197 | 119276 |
| 16 Gain (or Loss) in Net Worth | | \$ 2079 |
| 17 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u> | | |
| 18 Return to Oper. Labor & Mgmt. (6B/47) | \$ 3615 | |
| 19 Return to Capital & Family Labor (6B/48) | 8389 | |
| 20 Non-Farm Income | | |
| 21 Outside Investment Income | 53 | |
| 22 Other Personal Income & Income Tax Refund | 4999 | |
| 22A Sale of Personal Share-Dwelling, Auto & Trk. | 219 | |
| 23 Total Non-Farm Income | \$ 5271 | |
| 24 Total Family Farm & Non-Farm Income | \$ 13660 | |
| 25 Total Money Borrowed | 48864 | |
| 26 Total Paid on Debt (Principal) | 32752 | |
| 27 Total Household & Pers. Cash/Non-Cash Exp. (4/23) | 12052 | |
| 28 Ratio: Total Farm Exp. to Total Farm Rec. (O.S.) | .956 | |
| | <u>Jan. 1</u> | <u>Dec. 31</u> |
| 29 Ratio: Total Assets to Total Liabilities | 2.644 | 2.372 |
| 30 Ratio: Non-Real Estate Assets-Non-Real Est. Liabl. | 2.846 | 2.443 |
| 31 Ratio: Real Estate Assets to Real Est. Liabl. | 2.463 | 2.305 |
| 32 Ratio: Net Worth to Total Liabilities | 1.644 | 1.372 |
| 33* Ratio: Cash Op. Exp. to Adj. Total Farm Sales (O.S.) | | .722 |
| 34 Ratio: Total Farm Rec. to Avg. Farm Cap. (W.F.) | | .401 |
| 35 Ratio: Total Farm Rec. to Avg. Farm Cap. (O.S.) | | .495 |

*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 farmers total assets and his total liabilities is his net worth. Both the farm and personal assets and liabilities are included

The difference between the operators 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, 1977

| Items | High 114 Farms | | Low 114 Farms | |
|--|----------------|----------|---------------|----------|
| | Jan. 1 | Dec. 31 | Jan. 1 | Dec. 31 |
| 1 Total Productive Livestock | \$ 12435 | 15693 | 14697 | 16067 |
| 2 Crop, Seed & Feed | 44042 | 54266 | 44078 | 28452 |
| 3 Total Power, Machinery & Equip. | 45487 | 53777 | 48142 | 51148 |
| 4 Land | 78244 | 89911 | 101049 | 111373 |
| 5 Buildings, Fences, Etc. | 19018 | 25094 | 16472 | 19353 |
| 6 Total Farm Capital | \$ 199226 | 238742 | 224437 | 226393 |
| 7 Non-Farm Assets | 20242 | 22772 | 21236 | 22477 |
| 7A Cash on Hand & In Bank | 7283 | 8161 | 5310 | 6192 |
| 8 Dwelling | 12158 | 14224 | 12823 | 15115 |
| 9 Total Assets | \$ 238909 | 283900 | 263806 | 270177 |
| 10 Real Estate Mortgages | 50741 | 62408 | 46508 | 57425 |
| 11 Chattel Mortgages | 28219 | 35909 | 36862 | 40022 |
| 12 Notes | 12679 | 16731 | 10912 | 17032 |
| 13 Accounts Payable | 1229 | 1582 | 3079 | 3714 |
| 14 Total Liabilities | \$ 92869 | 116629 | 97361 | 118193 |
| 15 Farmers Net Worth | \$ 146040 | 167271 | 166446 | 151984 |
| Gain (or Loss) in Net Worth | | \$ 21231 | | (-14462) |
| 17 SUPPLEMENTARY MANAGEMENT INFORMATION | | | | |
| 18 Return to Op. Labor & Mgmt. (6B/47) | \$ 26873 | | (-20188) | |
| 19 Return to Capital & Fam. Labor (6B/48) | 32896 | | (-13260) | |
| 20 Non-Farm Income | | | | |
| 21 Outside Investment Income | 157 | | 30 | |
| 22 Other Pers. Income & Inc. Tax Ref. | 3509 | | 7347 | |
| 22A. Sale of Pers. Share-Dwelling, Auto & Trk. | 114 | | 265 | |
| 23 Total Non-Farm Income | \$ 3780 | | 7641 | |
| 24 Total Family Farm & Non-Farm Income | \$ 36677 | | (-5619) | |
| 25 Total Money Borrowed | 66696 | | 75676 | |
| 26 Total Paid on Debt (Principal) | 42939 | | 52434 | |
| 27 Total H.H. & Pers. Cash/Non-Cash Exp. (4/23) | 15719 | | 14028 | |
| 28 Ratio: Total Fm. Exp. to Total Fm. Rec. (O.S.) | .801 | | 1.234 | |
| 29 Ratio: Total Assets to Total Liabilities | 2.573 | 2.434 | 2.710 | 2.286 |
| 30 Ratio: Non-Real Est. Assts - Non-Real E. Lia. | 3.074 | 2.853 | 2.624 | 2.046 |
| 31 Ratio: Real Estate Assts to Real Est. Lia. | 2.156 | 2.071 | 2.803 | 2.540 |
| 32 Ratio: Net Worth to Total Liabilities | 1.573 | 1.434 | 1.710 | 1.286 |
| 33* Ratio: Cash Op. Exp. to Adj. Total Farm Sales (O.S.) | | .682 | | .798 |
| 34 Ratio: Total Fm. Rec. to Average Fm. Cap. (W.F.) | | .459 | | .325 |
| 35 Ratio: Total Fm. Rec. to Average Fm. Cap. (O.S.) | | .618 | | .383 |

* Adjusted total farm sales does not include sale of capital assets

Table 6A - Operators Share of Cash Receipts, 1977

| Items | Average of 570 Farms | High 114 Farms | Low 114 Farms |
|--|-------------------------|-------------------|------------------|
| 1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS | | | |
| 2 Dairy Cows | \$ 1038 | 1173 | 128 |
| 3 Dairy Products | 11095 | 14393 | 2360 |
| 4 Other Dairy Cattle | 883 | 626 | 306 |
| 5 Beef Breeding Cattle | 1839 | 1379 | 3799 |
| 6 Beef Feeder Cattle | 2206 | 3568 | 3770 |
| 7 Hogs Complete & Mixed | 1262 | 1568 | 1447 |
| 8 Hogs Finishing | 190 | 164 | 324 |
| 9 Hogs Producing Weaning Pigs | 1003 | 780 | 1535 |
| 10 Sheep, Goats & Wool, Farm Flock | 238 | 89 | 341 |
| 11 Sheep & Wool, Feeder Lambs | | | |
| 12 Chickens (Including Hens & Broilers) | 4 | | 1 |
| 13 Turkeys | 764 | | |
| 14 Eggs | 9 | | 45 |
| 15 Other Productive Livestock & Products | 6 | 3 | 8 |
| 16 Other Miscellaneous Livestock Income | 6 | 3 | 15 |
| 17 Total Sales of Productive Livestock | \$ 20544 | 23747 | 14079 |
| 18 SALE OF CROPS | | | |
| 19 Wheat | 15244 | 25209 | 23579 |
| 20 Other Small Grain | 11774 | 13862 | 18415 |
| 21 Corn | 986 | 1720 | 654 |
| 22 Soybeans | 604 | 1239 | 235 |
| 23 Other Row Crops | 7801 | 18310 | 8664 |
| 24 Legumes & Other Roughage | 493 | 724 | 726 |
| 25 Grass Seed | 547 | 1306 | 223 |
| 26 Fruits & Nuts | 3 | | |
| 27 Vegetables, Roadside Market & Specialty | 8 | | |
| 28 Nursery, Timber & Other | | | |
| 29 Set Aside Acres - Government Payments | 687 | 1259 | 619 |
| 30 Total Sales From Crops | \$ 38148 | 63630 | 53115 |
| 31 Capital Assets Sold | 1263 | 2397 | 1158 |
| 32 Gas Tax Refund | 157 | 166 | 186 |
| 33 Income From Work Off the Farm | 687 | 850 | 941 |
| 34 Custom Work Enterprise Income | 217 | 40 | 939 |
| 35 Patronage Refunds | 590 | 1206 | 815 |
| 36 Miscellaneous Farm Income | 1300 | 2057 | 1346 |
| 37 Total Farm Sales | \$ 62907 | 94094 | 72578 |
| 38 Increase in Farm Capital | 15081 | 39516 | 5548 |
| 39 Family Living From the Farm | 395 | 342 | 290 |
| 40 Total Farm Receipts (37)+(38)+(39) | \$ 78383 | 133952 | 78417 |
| 41 Adjusted Total Farm Sales (37)-(31) | 61644 | 91697 | 71420 |
| 42 Total Cash Farm Operating Expense | 44522 | 62503 | 57277 |
| 43 Net Cash Operating Income | \$ 17122 | 29194 | 14143 |

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

Table 6B - Operators Share of Cash Expenses, 1977

| Items | Average of 570 Farms | 114 High Farms | 114 Low Farms |
|---|-------------------------|-------------------|------------------|
| 1 PURCHASE OF LIVESTOCK | | | |
| 2 Dairy Cows | \$ 343 | 415 | 152 |
| 3 Other Dairy Cattle | 263 | 126 | 284 |
| 4 Beef Breeding Cattle | 195 | 307 | 282 |
| 5 Beef Feeder Cattle | 1243 | 2614 | 2084 |
| 6 Hogs Complete | 27 | 15 | 17 |
| 7 Hogs Finishing | 29 | 23 | 3 |
| 8 Hogs Producing Weaning Pigs | 115 | 180 | 269 |
| 9 Sheep, Farm Flock | 37 | 17 | 113 |
| 10 Sheep, Feeder Lambs | | | |
| 11 Chickens | 3 | 1 | 10 |
| 12 Turkeys | 120 | | |
| 13 Other Productive Livestock | 8 | 2 | 20 |
| 14 Miscellaneous Livestock Expense | 819 | 938 | 553 |
| 15 Feed Bought | 4298 | 4254 | 3360 |
| 16 Fertilizer | 6255 | 9519 | 8395 |
| 17 Chemicals | 1507 | 2669 | 2182 |
| 18 Other Crop Expense | 4993 | 8024 | 7376 |
| 19 Irrigation Operation Cost | 23 | 49 | 46 |
| 20 Custom Work Operator Costs, Inc. Labor | 87 | 7 | 401 |
| 21 Custom Work Hired | 1798 | 2232 | 2312 |
| 22 Repair & Upkeep of Livestock Equip. | 161 | 171 | 113 |
| 23 Repair & Upkeep of Farm Real Estate | 782 | 762 | 942 |
| 24 Gas, Oil, Grease Bought (Farm Share) | 3453 | 4507 | 4384 |
| 25 Repair & Op. Of Mach., Tractor, Trk, Auto (F.S.) | 4014 | 5091 | 5277 |
| 26 Repair & Upkeep of Irrigation Equipment | | | |
| 27 Repairs, Custom Work Enterprise | 39 | | 195 |
| 28 Wages of Hired Labor | 2589 | 4103 | 3745 |
| 29 Personal Property & Real Estate Taxes | 1168 | 1607 | 1521 |
| 30 Cash Rent | 2887 | 5241 | 3862 |
| 31 General Farm Expenses | 1245 | 1561 | 1736 |
| 32 Telephone Expense (Farm Share) | 207 | 226 | 243 |
| 33 Electricity Expense (Farm Share) | 498 | 580 | 502 |
| 34 Interest Expense | 5314 | 7263 | 6900 |
| 35 Total Cash Operating Expense | \$ 44522 | 62503 | 57277 |
| 36 Power, Crop & Gen. Mach. Bought (F. S.) | 11439 | 16093 | 14210 |
| 37 Irrigation Equipment Bought | 444 | 1554 | 56 |
| 38 Custom Work Enterprise Equip. Bought | 6 | 28 | |
| 39 Livestock Equipment Bought | 761 | 665 | 660 |
| 40 New Real Estate & Improvements | 12819 | 20150 | 19350 |
| 41 Total Farm Purchases (35) thru (40) | \$ 69991 | 100993 | 91554 |
| 42 Decrease in Farm Capital | | | |
| 43 Interest on Farm Capital (Equity) | 4627 | 5876 | 6836 |
| 44 Unpaid Family Labor | 144 | 147 | 153 |
| 45 Board Furnished Hired Labor | 53 | 63 | 64 |
| 46 Total Farm Expense (41) thru (45) | \$ 74814 | 107079 | 98607 |
| 47 Return to Op. Labor & Mgmt.(Op. S.) (6A/40-(46) | \$3569 | 26873 | (-20190) |
| 48* Return to Cap. & Fam. Labor (47)+(44)+(43) | \$8340 | 32896 | (-13201) |

*Return to Capital & Family Labor (47)+(44)+(43) represents the amount available for debt service, living expense, and savings, and used actual interest paid rather than interest on average farm capital.

Table 8 - Measures of Farm Organization, 1977

| | Average of 570 Farms | 114 High Farms | 114 Low Farms |
|---|-------------------------|-------------------|------------------|
| 1 Return to Operators Labor & Management | 4568 | 31555 | (-21460) |
| 2 Crop Yield Index | 102.4 | 110.4 | 87.7 |
| 4 Gross Return Per Tillable Acre (Excl. Past.) | 95.16 | 117.17 | 83.18 |
| 5 Return per \$100 Feed Fed Prod. Lvstk. Index | 100.0 | 105.5 | 87.5 |
| 6 *Livestock Units Per 100 Acres | 7.14 | 5.59 | 5.73 |
| 7 Size of Business - Work Units | 346.94 | 474.03 | 369.33 |
| 8 Work Units Per Worker | 227 | 267.81 | 232.28 |
| 9 Pwr, Mach., Equip., Bldg. Exp. Per Worker Unit | 55.07 | 50.01 | 70.70 |
| 10 Farm Capital Investment Per Worker | 138995 | 152456 | 202048 |
| 11 Index of Return Per \$100 Feed Fed | | | |
| 16 Beef Breeding Farm, Whole Herd, Commercial | 100.0 | 156.0 | 82.2 |
| 19 Beef Feeders Feedlot | 100.0 | 97.5 | 91.2 |
| 21 Dairy Cows, Commercial, General | 100.0 | 111.5 | 82.7 |
| 22 Other Dairy, Commercial, Replacements | 100.0 | 96.3 | 71.1 |
| 23 Hogs, Farrow, Finish, General | 100.0 | 100.9 | 81.2 |
| 24 Hogs, Finishing | 100.0 | 90.1 | 75.2 |
| 25 Hogs, Weaning Pig Production | 100.0 | 90.0 | 87.7 |
| 28 Sheep, Farm, Commercial | 100.0 | 86.6 | 70.3 |
| 30 Number of Animal Units | 41.38 | 43.07 | 44.25 |
| 31 Work Units | | | |
| 32 Crops | 213.73 | 331.05 | 275.53 |
| 33 Productive Livestock | 125.80 | 134.54 | 84.02 |
| 34 Other Productive Work Units | 7.41 | 8.44 | 9.78 |
| 35 Expenses Per Work Units | | | |
| 36 Tractor & Crop Machinery Expense | 36.00 | 33.78 | 47.68 |
| 37 Farm Share of Auto & Truck Expense | 9.11 | 8.44 | 10.49 |
| 38 Farm Share of Electric Expense | 1.45 | 1.27 | 1.37 |
| 39 Livestock Equipment Expense | 1.65 | 1.30 | 1.23 |
| 40 Building, Fence & Tiling Expense | 6.85 | 5.22 | 9.93 |
| 41 **Tractor & Crop Mach. Exp. per Crop Acre | 22.07 | 20.81 | 22.94 |
| 42 Farm Power & Mach. Cost Alloc. to Lvstk. | 1280.55 | 1204.19 | 851.75 |
| 43 Bldg., Fence & Tiling Cost Alloc. to Crops (BCAF (1)) | 1627.42 | 1760.40 | 986.45 |

* Acres Include all tillable land, non-tillable hay & Pasture.

**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. Equip. & Bldg. Exp. Per Work Unit |
|-------------------|----------------|---------------------------------|---------------------------------|-------------------------------------|---------------|--------------------------------|--|
| \$ 35000 | 190 | 125 | 160 | 13 | 470 | 335 | 25 |
| \$ 30000 | 175 | 120 | 150 | 12 | 450 | 320 | 30 |
| \$ 25000 | 160 | 115 | 140 | 11 | 430 | 305 | 35 |
| \$ 20000 | 145 | 110 | 130 | 10 | 410 | 285 | 40 |
| \$ 15000 | 130 | 105 | 120 | 9 | 390 | 265 | 45 |
| \$ 10000 | 115 | 100 | 110 | 8 | 370 | 245 | 50 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| \$ 5000 | 100 | 95 | 100 | 7 | 350 | 225 | 55 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| \$ 0 | 85 | 90 | 90 | 6 | 330 | 195 | 60 |
| \$ 10000 | 70 | 85 | 80 | 5 | 310 | 185 | 65 |
| \$ 15000 | 55 | 80 | 70 | 4 | 290 | 165 | 70 |
| \$ 20000 | 40 | 75 | 60 | 3 | 270 | 150 | 75 |
| \$ 25000 | 25 | 70 | 50 | 2 | 250 | 135 | 80 |
| \$ 30000 | 10 | 65 | 40 | 1 | 230 | 120 | 85 |

Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 570 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
 - 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 6% times land value plus tillable acre taxes.
- E. Hired labor for such specialized crops as sugar beets and potatoes.
- F. Miscellaneous costs such as irrigation charges.
- G. Custom work hired.

Table 9 - Supplementary Management Information, 1977

| Items | Average of 570 Farms | 114 High Farms | 114 Low Farms |
|------------------------------------|-------------------------|-------------------|------------------|
| Percent Land Tillable | 86.3 | 88.6 | 89.1 |
| *Fertilizer Cost Per Acre | 13.06 | 13.86 | 13.02 |
| *Crop Chemicals Per Acre | 3.45 | 3.64 | 3.31 |
| *Seed & Other Costs Per Acre | 7.76 | 8.61 | 8.16 |
| *Gas, Oil & Grease Bought Per Acre | 5.65 | 5.55 | 5.43 |

*Tillable Land (-) Tillable Pasture, Fallow & Idle Land

Crop Data For Barley, Malting, 1977

| Items | Average of 567 Farms Per Acre | 283 High Farms Per Acre | 283 Low Farms Per Acre |
|---|-------------------------------------|-------------------------------|------------------------------|
| 1 Acres | 109.2 | 118.4 | 100.0 |
| 2 Yield | 52.1 | 62.4 | 40.0 |
| 3 Value Per Production Unit | 1.61 | 1.64 | 1.58 |
| 4 Crop Product Return | 83.89 | 102.35 | 63.15 |
| 5 Other Crop Income | 1.52 | .50 | 2.74 |
| 6 Total Crop Return | 85.41 | 102.85 | 65.89 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 13.89 | 15.30 | 12.24 |
| 9 Chemicals | 3.64 | 4.16 | 3.02 |
| 10 Seed & Other | 7.45 | 7.95 | 6.85 |
| 11 Special Hired Labor | .15 | .27 | .01 |
| 12 Custom Work Hired | 1.31 | 1.57 | 1.01 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 26.44 | 29.25 | 23.13 |
| 15 Return Over Direct Costs | 58.97 | 73.60 | 42.76 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 10.27 | 10.21 | 10.34 |
| 18 Farm Power & Machinery - Operation | 10.27 | 10.45 | 10.07 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 23.62 | 26.16 | 21.05 |
| 21 Miscellaneous Costs | .06 | .08 | .04 |
| 22 *Interest on Mach., & Equip. Investment | 2.89 | 2.83 | 2.96 |
| 23 TOTAL ALLOCATED COSTS | 47.11 | 49.73 | 44.46 |
| 24 Return Over All Listed Costs | 11.86 | 23.87 | (-1.70) |
| 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 | 1.41 | 1.27 | 1.69 |
| 29 Return Over Listed Costs Per Unit | .23 | .38 | (-.04) |
| 30 Breakeven Yield/Units of Production | 45.68 | 48.16 | 42.78 |
| 31 TOTAL LISTED COSTS PER ACRE | 73.55 | 78.98 | 67.59 |

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

Crop Data For Buckwheat, 1977

| Items | Average of 14 Farms Per Acre | 7 High Farms Per Acre | 7 Low Farms Per Acre |
|---|------------------------------------|-----------------------------|----------------------------|
| 1 Acres | 62.6 | 49.7 | 75.5 |
| 2 Yield | 6.0 | 8.7 | 4.2 |
| 3 Value Per Production Unit | 6.17 | 6.18 | 6.16 |
| 4 Crop Product Return | 36.76 | 53.60 | 25.62 |
| 5 Other Crop Income | | | |
| 6 TOTAL CROP RETURN | 36.76 | 53.60 | 25.62 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 6.44 | 5.88 | 6.82 |
| 9 Chemicals | | | |
| 10 Seed and Other | 9.27 | 10.80 | 8.24 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | .08 | | .12 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 15.79 | 16.68 | 15.18 |
| 15 Return Over Direct Costs | 20.97 | 36.92 | 10.44 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 11.17 | 12.51 | 10.29 |
| 18 Farm Power & Machinery - Operation | 10.17 | 11.90 | 9.03 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 13.29 | 12.14 | 14.43 |
| 21 Miscellaneous Costs | | | |
| 22 *Interest on Mach. & Equip. Investment | 2.93 | 3.79 | 2.37 |
| 23 TOTAL ALLOCATED COSTS | 37.56 | 40.34 | 36.12 |
| 24 Return Over All Listed Costs | (-16.59) | (-3.42) | (-25.68) |
| 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 | 8.96 | 6.57 | 12.33 |
| 29 Return Over Listed Costs Per Unit | (-2.79) | (-.39) | (-6.18) |
| 30 Breakeven Yield/Units of Production | 8.65 | 9.23 | 8.33 |
| 31 TOTAL LISTED COSTS PER ACRE | 53.35 | 57.02 | 51.30 |

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

Crop Data For Durum Wheat, 1977

| Items | Average of 21 Farms Per Acre | 10 High Farms Per Acre | 10 Low Farms Per Acre |
|---|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 62.1 | 68.4 | 57.4 |
| 2 Yield | 35.4 | 44.2 | 25.4 |
| 3 Value Per Production Unit | 3.01 | 3.01 | 3.02 |
| 4 Crop Product Return | 106.59 | 133.03 | 76.76 |
| 5 Other Crop Income | 3.69 | 2.51 | 5.37 |
| 6 TOTAL CROP RETURN | 110.28 | 135.54 | 82.13 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 12.62 | 12.40 | 12.35 |
| 9 Chemicals | 1.98 | 1.13 | 3.12 |
| 10 Seed & Other | 8.89 | 7.53 | 10.56 |
| 11 Special Hired Labor | .03 | | .07 |
| 12 Custom Work Hired | 1.48 | 2.78 | .05 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 25.00 | 23.84 | 26.15 |
| 15 Return Over Direct Costs | 85.28 | 111.70 | 55.98 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 9.06 | 8.11 | 10.40 |
| 18 Farm Power & Machinery - Operation | 7.21 | 6.39 | 8.29 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 38.00 | 40.50 | 34.30 |
| 21 Miscellaneous Costs | | | |
| 22 *Interest on Mach. & Equip. Investment | 2.45 | 2.30 | 2.66 |
| 23 TOTAL ALLOCATED COSTS | 56.72 | 57.30 | 55.65 |
| 24 Return Over All Listed Costs | 28.56 | 54.40 | .33 |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .30 | .30 | .30 |
| 27 Power Costs Allocation Factor | .98 | .95 | 1.00 |
| 28 Total Listed Cost Per Unit of Production | 2.31 | 1.84 | 3.22 |
| 29 Return Over Listed Costs Per Unit | .81 | 1.23 | .01 |
| 30 Breakeven Yield/Units of Production | 27.15 | 26.96 | 27.09 |
| 31 TOTAL LISTED COSTS PER ACRE | 81.72 | 81.14 | 81.80 |

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

Crop Data For Flax, 1977

| Items | Average of 169 Farms Per Acre | 84 High Farms Per Acre | 84 Low Farms Per Acre |
|---|-------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 59.3 | 66.5 | 52.2 |
| 2 Yield | 12.6 | 17.2 | 6.7 |
| 3 Value Per Production Unit | 4.03 | 4.10 | 3.96 |
| 4 Crop Product Return | 50.62 | 70.53 | 26.40 |
| 5 Other Crop Income | 7.18 | 7.67 | 6.49 |
| 6 TOTAL CROP RETURN | 57.80 | 78.20 | 32.89 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 6.63 | 7.62 | 5.44 |
| 9 Chemicals | 2.38 | 2.95 | 1.65 |
| 10 Seed & Other | 9.41 | 9.55 | 9.21 |
| 11 Special Hired Labor | .27 | .12 | .46 |
| 12 Custom Work Hired | 1.52 | 1.97 | .96 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 20.21 | 22.21 | 17.72 |
| 15 Return Over Direct Costs | 37.59 | 55.99 | 15.17 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 10.05 | 11.84 | 7.81 |
| 18 Farm Power & Machinery - Operation | 10.27 | 10.52 | 9.97 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 17.50 | 20.46 | 14.56 |
| 21 Miscellaneous Costs | .05 | .03 | .08 |
| 22 *Interest on Mach. & Equip. Investment | 3.02 | 3.27 | 2.69 |
| 23 TOTAL ALLOCATED COSTS | 40.89 | 46.12 | 35.11 |
| 24 Return Over All Listed Costs | (-3.30) | 9.87 | (-19.94) |
| 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 | 4.86 | 3.97 | 7.93 |
| 29 Return Over Listed Costs Per Unit | (-.26) | .57 | (-2.99) |
| 30 Breakeven Yield/Units of Production | 15.16 | 16.67 | 13.34 |
| 31 TOTAL LISTED COSTS PER ACRE | 61.10 | 68.33 | 52.83 |

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

Crop Data For Millet, 1977

| Items | Average of 23 Farms Per Acre | 11 High Farms Per Acre | 11 Low Farms Per Acre |
|---|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 37.3 | 26.9 | 48.1 |
| 2 Yield | 8.2 | 12.8 | 5.6 |
| 3 Value Per Production Unit | 3.44 | 3.32 | 3.51 |
| 4 Crop Product Return | 28.23 | 42.45 | 19.56 |
| 5 Other Crop Income | .56 | .41 | .69 |
| 6 TOTAL CROP RETURN | 28.79 | 42.86 | 20.25 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 3.91 | 4.24 | 3.53 |
| 9 Chemicals | | | |
| 10 Seed & Other | 5.28 | 6.88 | 4.35 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | .48 | .71 | .19 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 9.67 | 11.83 | 8.07 |
| 15 Return Over Direct Costs | 19.12 | 31.03 | 12.18 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 7.22 | 8.26 | 6.50 |
| 18 Farm Power & Machinery - Operation | 10.12 | 11.63 | 9.31 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 14.74 | 14.55 | 15.18 |
| 21 Miscellaneous Costs | | | |
| 22 *Interest on Mach. & Equip. Investment | 2.38 | 2.98 | 2.03 |
| 23 TOTAL ALLOCATED COSTS | 34.46 | 37.42 | 33.02 |
| 24 Return Over All Listed Costs | (-15.34) | (-6.39) | (-20.84) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .30 | .30 | .30 |
| 27 Power Costs Allocation Factor | .96 | 1.00 | .92 |
| 28 Total Listed Cost Per Unit of Production | 5.38 | 3.85 | 7.38 |
| 29 Return Over Listed Costs Per Unit | (-1.87) | (-.50) | (-3.74) |
| 30 Breakeven Yield/Units of Production | 12.83 | 14.83 | 11.71 |
| 31 TOTAL LISTED COSTS PER ACRE | 44.13 | 49.25 | 41.09 |

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

Crop Data For Oats, Feed, 1977

| Items | Average of 654 Farms Per Acre | 327 High Farms Per Acre | 327 Low Farms Per Acre |
|---|-------------------------------------|-------------------------------|------------------------------|
| 1 Acres | 63.1 | 67.9 | 58.2 |
| 2 Yield | 62.1 | 75.3 | 46.7 |
| 3 Value Per Production Unit | 1.03 | 1.05 | 1.01 |
| 4 Crop Product Return | 63.91 | 79.10 | 47.13 |
| 5 Other Crop Income | 1.62 | 1.05 | 2.27 |
| 6 TOTAL CROP RETURN | 65.53 | 80.15 | 49.40 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 9.98 | 10.88 | 8.95 |
| 9 Chemicals | .97 | 1.03 | .89 |
| 10 Seed & Other | 7.32 | 7.54 | 7.06 |
| 11 Special Hired Labor | .02 | | .03 |
| 12 Custom Work Hired | 1.06 | 1.16 | .96 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 19.35 | 20.61 | 17.89 |
| 15 Return Over Direct Costs | 46.18 | 59.54 | 31.51 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 9.51 | 9.44 | 9.61 |
| 18 Farm Power & Machinery - Operation | 10.70 | 10.54 | 10.91 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 18.72 | 20.03 | 17.41 |
| 21 Miscellaneous Costs | .03 | .03 | .03 |
| 22 *Interest on Mach. & Equip. Investment | 2.69 | 2.75 | 2.64 |
| 23 TOTAL ALLOCATED COSTS | 41.65 | 42.79 | 40.60 |
| 24 Return Over All Listed Costs | 4.53 | 16.75 | (-9.09) |
| 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 | .98 | .84 | 1.25 |
| 29 Return Over Listed Costs Per Unit | .07 | .22 | (-.20) |
| 30 Breakeven Yield/Units of Production | 59.22 | 60.38 | 57.91 |
| 31 TOTAL LISTED COSTS PER ACRE | 61.00 | 63.40 | 58.49 |

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

Crop Data For Rye, 1977

| Items | Average of 33 Farms Per Acre | 16 High Farms Per Acre | 16 Low Farms Per Acre |
|---|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 54.9 | 56.3 | 55.8 |
| 2 Yield | 22.8 | 34.2 | 11.2 |
| 2 Value Per Production Unit | 2.50 | 1.89 | 3.18 |
| 4 Crop Product Return | 57.07 | 64.72 | 35.63 |
| 5 Other Crop Income | | | |
| 6 TOTAL CROP RETURN | 57.07 | 64.72 | 35.63 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 9.13 | 11.40 | 6.51 |
| 9 Chemicals | | | .02 |
| 10 Seed & Other | 5.70 | 6.80 | 4.46 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | .47 | .94 | |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 15.30 | 19.14 | 10.99 |
| 15 Return Over Direct Costs | 41.77 | 45.58 | 24.64 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 12.26 | 11.99 | 12.66 |
| 18 Farm Power & Machinery - Operation | 10.59 | 10.92 | 10.34 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 15.42 | 15.00 | 15.56 |
| 21 Miscellaneous Costs | .02 | .04 | |
| 22 *Interest on Mach. & Equip. Investment | 3.49 | 3.23 | 3.79 |
| 23 TOTAL ALLOCATED COSTS | 41.78 | 41.18 | 42.35 |
| 24 Return Over All Listed Costs | (-.01) | 4.40 | (-17.71) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .30 | .30 | .30 |
| 27 Power Costs Allocation Factor | 1.00 | 1.00 | 1.00 |
| 28 Total Listed Cost Per Unit of Production | 2.50 | 1.76 | 4.76 |
| 29 Return Over Listed Costs Per Unit | | .13 | (-1.58) |
| 30 Breakeven Yield/Units of Production | 22.83 | 31.92 | 16.77 |
| 31 TOTAL LISTED COSTS PER ACRE | 57.08 | 60.32 | 53.34 |

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

Crop Data For Wheat, 1977

| Items | Average of 830 Farms Per Acre | 415 High Farms Per Acre | 415 Low Farms Per Acre |
|---|-------------------------------------|-------------------------------|------------------------------|
| 1 Acres | 131.8 | 147.2 | 116.5 |
| 2 Yield | 36.5 | 42.9 | 28.3 |
| 3 Value Per Production Unit | 2.42 | 2.45 | 2.38 |
| 4 Crop Product Return | 88.28 | 105.22 | 67.31 |
| 5 Other Crop Income | 1.41 | .60 | 2.44 |
| 6 TOTAL CROP RETURN | 89.69 | 105.82 | 69.75 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 15.99 | 17.01 | 14.68 |
| 9 Chemicals | 3.62 | 4.12 | 2.97 |
| 10 Seed and Other | 7.66 | 7.95 | 7.30 |
| 11 Special Hired Labor | .12 | .13 | .12 |
| 12 Custom Work Hired | 1.53 | 1.76 | 1.23 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 28.92 | 30.97 | 26.30 |
| 15 Return Over Direct Costs | 60.77 | 74.85 | 43.45 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 10.42 | 11.37 | 9.21 |
| 18 Farm Power & Machinery - Operation | 9.98 | 10.09 | 9.84 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 25.06 | 27.44 | 22.67 |
| 21 Miscellaneous Costs | .08 | .05 | .12 |
| 22 *Interest on Mach. & Equip. Investment | 2.90 | 3.00 | 2.76 |
| 23 TOTAL ALLOCATED COSTS | 48.44 | 51.95 | 44.60 |
| 24 Return Over All Listed Costs | 12.33 | 22.90 | (-1.15) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .30 | .30 | .30 |
| 27 Power Costs Allocation Factor | 1.00 | 1.00 | 1.00 |
| 28 Total Listed Cost Per Unit of Production | 2.12 | 1.93 | 2.51 |
| 29 Return Over Listed Costs Per Unit | .34 | .53 | (- .04) |
| 30 Breakeven Yield/Units of Production | 31.97 | 33.84 | 29.79 |
| 31 TOTAL LISTED COSTS PER ACRE | 77.36 | 82.92 | 70.90 |

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

Crop Data For Winter Wheat, 1977

| Items | Average of 23 Farms Per Acre | 11 High Farms Per Acre | 11 Low Farms Per Acre |
|---|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 51.1 | 61.8 | 41.4 |
| 2 Yield | 26.7 | 37.1 | 11.5 |
| 3 Value Per Production Unit | 2.48 | 2.18 | 2.84 |
| 4 Crop Product Return | 66.24 | 80.95 | 32.73 |
| 5 Other Crop Income | 2.90 | | 7.46 |
| 6 TOTAL CROP RETURN | 69.14 | 80.95 | 40.19 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 14.74 | 19.16 | 8.79 |
| 9 Chemicals | 1.88 | 2.39 | 1.26 |
| 10 Seed & Other | 9.20 | 9.32 | 9.40 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | 1.10 | 1.72 | .24 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 26.92 | 32.59 | 19.69 |
| 15 Return Over Direct Costs | 42.22 | 48.36 | 20.50 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 10.20 | 9.39 | 9.51 |
| 18 Farm Power & Machinery - Operation | 10.01 | 7.76 | 12.38 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 17.91 | 16.64 | 18.91 |
| 21 Miscellaneous Costs | .02 | .05 | |
| 22 *Interest on Mach. & Equip. Investment | 2.89 | 2.36 | 3.36 |
| 23 TOTAL ALLOCATED COSTS | 41.03 | 36.20 | 44.16 |
| 24 Return Over All Listed Costs | 1.19 | 12.16 | (-23.66) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .30 | .30 | .30 |
| 27 Power Costs Allocation Factor | 1.00 | 1.00 | 1.00 |
| 28 Total Listed Cost Per Unit of Production | 2.54 | 1.85 | 5.54 |
| 29 Return Over Listed Costs Per Unit | .05 | .33 | (-2.05) |
| 30 Breakeven Yield/Units of Production | 27.40 | 31.56 | 22.48 |
| 31 TOTAL LISTED COSTS PER ACRE | 67.95 | 68.79 | 63.85 |

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

Crop Data For Beans, Pinto, 1977

| Items | Average of 8 Farms Per Acre |
|---|-----------------------------------|
| 1 Acres | 79.3 |
| 2 Yield | 10.4 |
| 3 Value Per Production Unit | 12.90 |
| 4 Crop Product Return | 134.53 |
| 5 Other Crop Income | |
| 6 TOTAL CROP RETURN | 134.53 |
| 7 DIRECT COSTS | |
| 8 Fertilizer | 5.18 |
| 9 Chemicals | 6.34 |
| 10 Seed & Other | 15.66 |
| 11 Special Hired Labor | |
| 12 Custom Work Hired | 2.23 |
| 13 Irrigation Operation | |
| 14 TOTAL DIRECT COSTS | 29.41 |
| 15 Return Over Direct Costs | 105.12 |
| 16 ALLOCATED COSTS | |
| 17 Farm Power & Machinery - Ownership | 17.69 |
| 18 Farm Power & Machinery - Operation | 17.77 |
| 19 Irrigation Equipment - Ownership | |
| 20 Land Costs | 32.75 |
| 21 Miscellaneous Costs | |
| 22 *Interest on Mach. & Equip. Investment | 4.97 |
| 23 TOTAL ALLOCATED COSTS | 73.18 |
| 24 Return Over All Listed Costs | 31.94 |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | |
| 26 Work Units Assigned Per Acre | 34.50 |
| 27 Power Costs Allocation Factor | .98 |
| 28 Total Listed Cost Per Unit of Production | 9.84 |
| 29 Return Over Listed Costs Per Unit | 3.06 |
| 30 Breakeven Yield/Units of Production | 7.95 |
| 31 TOTAL LISTED COSTS PER ACRE | 102.59 |

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

Crop Data For Corn For Grain, 1977

| Items | Average of 330 Farms Per Acre | 165 High Farms Per Acre | 165 Low Farms Per Acre |
|---|-------------------------------------|-------------------------------|------------------------------|
| 1 Acres | 41.7 | 47.8 | 35.5 |
| 2 Yield | 70.0 | 89.1 | 44.5 |
| 3 Value Per Production Unit | 1.85 | 1.90 | 1.80 |
| 4 Crop Product Return | 129.45 | 169.21 | 80.06 |
| 5 Other Crop Income | 2.64 | 1.26 | 4.54 |
| 6 TOTAL CROP RETURN | 132.09 | 170.47 | 84.60 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 18.73 | 20.23 | 16.76 |
| 9 Chemicals | 5.73 | 6.44 | 4.79 |
| 10 Seed & Other | 9.50 | 10.29 | 8.45 |
| 11 Special Hired Labor | .12 | | .28 |
| 12 Custom Work Hired | 4.34 | 4.87 | 3.63 |
| 13 Irrigation Operation | .12 | .21 | |
| 14 TOTAL DIRECT COSTS | 38.54 | 42.04 | 33.91 |
| 15 Return Over Direct Costs | 93.55 | 128.43 | 50.69 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 16.79 | 18.78 | 14.16 |
| 18 Farm Power & Machinery - Operation | 19.10 | 19.24 | 18.97 |
| 19 Irrigation Equipment - Ownership | 1.32 | 2.30 | |
| 20 Land Costs | 24.02 | 26.10 | 21.95 |
| 21 Miscellaneous Costs | .43 | .63 | .17 |
| 22 *Interest on Mach. & Equip. Investment | 5.06 | 5.36 | 4.66 |
| 23 TOTAL ALLOCATED COSTS | 66.72 | 72.41 | 59.91 |
| 24 Return Over All Listed Costs | 26.83 | 56.02 | (-9.22) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .55 | .55 | .55 |
| 27 Power Costs Allocation Factor | .97 | .97 | .97 |
| 28 Total Listed Cost Per Unit of Production | 1.50 | 1.29 | 2.11 |
| 29 Return Over listed Costs Per Unit | .38 | .63 | (-.21) |
| 30 Breakeven Yield/Units of Production | 56.90 | 60.24 | 52.12 |
| 31 TOTAL LISTED COSTS PER ACRE | 105.26 | 114.45 | 93.82 |

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

Crop Data For Soybeans, 1977

| Items | Average of 66 Farms Per Acre | 33 High Farms Per Acre | 33 Low Farms Per Acre |
|---|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 49.5 | 45.9 | 53.2 |
| 2 Yield | 17.5 | 22.3 | 13.3 |
| 3 Value Per Production Unit | 5.03 | 5.34 | 4.73 |
| 4 Crop Product Return | 88.00 | 119.26 | 62.86 |
| 5 Other Crop Income | .99 | | 1.84 |
| 6 TOTAL CROP RETURN | 88.99 | 119.26 | 64.70 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 3.47 | 5.25 | 1.94 |
| 9 Chemicals | 5.90 | 5.90 | 5.86 |
| 10 Seed & Other | 16.34 | 16.30 | 16.33 |
| 11 Special Hired Labor | .53 | .96 | .17 |
| 12 Custom Work Hired | .75 | 1.02 | .51 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 26.99 | 29.43 | 24.81 |
| 15 Return Over Direct Costs | 62.00 | 89.83 | 39.89 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 11.65 | 10.05 | 13.01 |
| 18 Farm Power & Machinery - Operation | 12.79 | 12.81 | 12.75 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 34.44 | 36.73 | 32.15 |
| 21 Miscellaneous Costs | .16 | .33 | |
| 22 *Interest on Mach. & Equip. Investment | 3.62 | 3.33 | 3.86 |
| 23 TOTAL ALLOCATED COSTS | 62.66 | 63.25 | 61.77 |
| 24 Return Over All Listed Costs | (-.66) | 26.58 | (-21.88) |
| 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 Production | 5.12 | 4.15 | 6.51 |
| 29 Return Over Listed Costs Per Unit | (-.04) | 1.19 | (-1.64) |
| 30 Breakeven Yield/Units of Production | 17.82 | 17.36 | 18.30 |
| 31 TOTAL LISTED COSTS PER ACRE | 89.65 | 92.68 | 86.58 |

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

Crop Data For Sunflowers, 1977

| Items | Average of 195 Farms Per Acre | 97 High Farms Per Acre | 97 Low Farms Per Acre |
|---|-------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 95.2 | 105.7 | 85.2 |
| 2 Yield | 15.1 | 18.6 | 10.7 |
| 3 Value Per Production Unit | 9.62 | 9.62 | 9.62 |
| 4 Crop Product Return | 145.11 | 179.29 | 102.64 |
| 5 Other Crop Income | 1.68 | .22 | 3.46 |
| 6 TOTAL CROP RETURN | 146.79 | 179.51 | 106.10 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 10.72 | 12.19 | 8.93 |
| 9 Chemicals | 5.71 | 6.41 | 4.82 |
| 10 Seed & Other | 8.46 | 8.49 | 8.40 |
| 11 Special Hired Labor | .17 | .29 | |
| 12 Custom Work Hired | 2.99 | 3.07 | 2.88 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 28.05 | 30.45 | 25.03 |
| 15 Return Over Direct Costs | 118.74 | 149.06 | 81.07 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 16.91 | 18.43 | 15.04 |
| 18 Farm Power & Machinery - Operation | 16.82 | 16.96 | 16.66 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 29.93 | 33.78 | 26.24 |
| 21 Miscellaneous Costs | .12 | .16 | .07 |
| 22 *Interest on Mach. & Equip. Investment | 4.61 | 4.84 | 4.32 |
| 23 TOTAL ALLOCATED COSTS | 68.39 | 74.17 | 62.33 |
| 24 Return Over All Listed Costs | 50.35 | 74.89 | 18.74 |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .55 | .55 | .55 |
| 27 Power Costs Allocation Factor | .95 | .94 | .96 |
| 28 Total Listed Cost Per Unit of Prod. | 6.39 | 5.61 | 8.19 |
| 29 Return Over Listed Costs Per Unit | 3.34 | 4.02 | 1.76 |
| 30 Breakeven Yield/Units of Prod. | 10.02 | 10.88 | 9.08 |
| 31 TOTAL LISTED COSTS PER ACRE | 96.44 | 104.62 | 87.36 |

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

Crop Data For Sugarbeets, 1977

| Items | Average of 107 Farms Per Acre | 53 High Farms Per Acre | 53 Low Farms Per Acre |
|---|-------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 103.8 | 104.2 | 103.6 |
| 2 Yield | 18.4 | 21.7 | 15.0 |
| 3 Value Per Production Unit | 20.97 | 21.24 | 20.68 |
| 4 Crop Product Return | 384.86 | 461.49 | 309.80 |
| 5 Other Crop Income | 1.70 | 2.23 | .95 |
| 6 TOTAL CROP RETURN | 386.56 | 463.72 | 310.75 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 22.64 | 22.72 | 22.67 |
| 9 Chemicals | 15.45 | 14.50 | 16.54 |
| 10 Seed & Other | 15.34 | 15.24 | 15.54 |
| 11 Special Hired Labor | 36.70 | 36.91 | 36.60 |
| 12 Custom Work Hired | 10.39 | 11.88 | 8.78 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 100.52 | 101.25 | 100.13 |
| 15 Return Over Direct Costs | 286.04 | 362.47 | 210.62 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 55.33 | 50.99 | 59.65 |
| 18 Farm Power & Machinery - Operation | 47.79 | 47.96 | 47.56 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 45.27 | 43.36 | 46.91 |
| 21 Miscellaneous Costs | .68 | .86 | .31 |
| 22 *Interest on Mach. & Equip. Investment | 13.50 | 12.85 | 14.15 |
| 23 TOTAL ALLOCATED COSTS | 162.57 | 156.02 | 168.58 |
| 24 Return Over All Listed Costs | 123.47 | 206.45 | 42.04 |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | 2.00 | 2.00 | 2.00 |
| 27 Power Costs Allocation Factor | .93 | .90 | .95 |
| 28 Total Listed Cost Per Unit of Prod. | 14.34 | 11.84 | 17.94 |
| 29 Return over Listed Costs per Unit | 6.73 | 9.50 | 2.80 |
| 30 Breakeven Yield/Units of Prod. | 12.55 | 12.11 | 12.99 |
| 31 TOTAL LISTED COSTS PER ACRE | 263.09 | 257.27 | 268.71 |

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

Crop Data For Potatoes, Processing, 1977

| Items | Average of 11 Farms Per Acre | 5 High Farms Per Acre | 5 Low Farms Per Acre |
|---|------------------------------------|-----------------------------|----------------------------|
| 1 Acres | 65.2 | 84.2 | 53.6 |
| 2 Yield | 172.1 | 207.3 | 120.0 |
| 3 Value Per Production Unit | 2.32 | 2.54 | 1.97 |
| 4 Crop Product Return | 399.31 | 526.44 | 236.40 |
| 5 Other Crop Income | | | |
| 6 TOTAL CROP RETURN | 399.31 | 526.44 | 236.40 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 35.48 | 39.11 | 31.94 |
| 9 Chemicals | 17.32 | 20.18 | 13.62 |
| 10 Seed & Other | 66.90 | 70.26 | 62.56 |
| 11 Special Hired Labor | 17.52 | 12.22 | 21.85 |
| 12 Custom Work Hired | 7.73 | 11.07 | 2.76 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 144.95 | 152.84 | 132.73 |
| 15 Return Over Direct Costs | 254.36 | 373.60 | 103.67 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 57.75 | 73.49 | 34.81 |
| 18 Farm Power & Machinery - Operation | 64.77 | 72.60 | 53.55 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 30.64 | 28.20 | 31.20 |
| 21 Miscellaneous Costs | 7.18 | .43 | 18.56 |
| 22 *Interest on Mach. & Equip. Investment | 20.32 | 26.21 | 12.29 |
| 23 TOTAL ALLOCATED COSTS | 180.66 | 200.93 | 150.41 |
| 24 Return Over All Listed Costs | 73.70 | 172.67 | (-46.74) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | 3.00 | 3.00 | 3.00 |
| 27 Power Costs Allocation Factor | .88 | .92 | .88 |
| 28 Total Listed Cost Per Unit of Prod. | 1.89 | 1.71 | 2.36 |
| 29 Return Over Listed Costs Per Unit | .43 | .83 | (-.39) |
| 30 Breakeven Yield/Units of Production | 140.35 | 139.28 | 143.73 |
| 31 TOTAL LISTED COSTS PER ACRE | 325.61 | 353.77 | 283.14 |

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

Crop Data For Timothy Seed, 1977

| Items | Average of 22 Farms Per Acre | 11 High Farms Per Acre | 11 Low Farms Per Acre |
|---|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 62.9 | 87.8 | 37.9 |
| 2 Yield | 268.9 | 331.1 | 125.6 |
| 3 Value Per Production Unit | .43 | .45 | .41 |
| 4 Crop Product Return | 115.63 | 148.99 | 51.50 |
| 5 Other Crop Income | 4.91 | 4.52 | 5.83 |
| 6 TOTAL CROP RETURN | 120.54 | 153.51 | 57.33 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 16.26 | 14.92 | 19.42 |
| 9 Chemicals | 1.24 | 1.42 | .84 |
| 10 Seed & Other | 1.91 | 2.05 | 1.58 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | 1.13 | 1.47 | .32 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 20.54 | 19.86 | 22.16 |
| 15 Return Over Direct Costs | 100.00 | 133.65 | 35.17 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 10.96 | 11.79 | 9.06 |
| 18 Farm Power & Machinery - Operation | 9.33 | 9.59 | 8.77 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 18.55 | 21.55 | 15.55 |
| 21 Miscellaneous Costs | | | |
| 22 *Interest on Mach. & Equip. Investment | 3.31 | 3.47 | 2.94 |
| 23 TOTAL ALLOCATED COSTS | 42.15 | 46.40 | 36.32 |
| 24 Return Over All Listed Costs | 57.85 | 87.25 | (-1.15) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .30 | .30 | .30 |
| 27 Power Costs Allocation Factor | .96 | 1.00 | .91 |
| 28 Total Listed Cost Per Unit of Prod. | .23 | .20 | .47 |
| 29 Return Over Listed Cost Per Unit | .22 | .26 | (-.01) |
| 30 Breakeven Yield/Units of Production | 145.79 | 147.24 | 142.63 |
| 31 TOTAL LISTED COSTS PER ACRE | 62.69 | 66.26 | 58.48 |

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

Crop Data For Other Legume Hay, 1977

| Items | Average of 490 Farms Per Acre | 245 High Farms Per Acre | 245 Low Farms Per Acre |
|---|-------------------------------------|-------------------------------|------------------------------|
| 1 Acres | 62.0 | 65.7 | 58.3 |
| 2 Yield | 2.0 | 2.6 | 1.3 |
| 3 Value Per Production Unit | 33.27 | 33.82 | 32.71 |
| 4 Crop Product Return | 65.47 | 88.02 | 40.96 |
| 5 Other Crop Income | .24 | .17 | .33 |
| 6 TOTAL CROP RETURN | 65.71 | 88.19 | 41.29 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 5.29 | 6.44 | 4.00 |
| 9 Chemicals | .08 | .17 | |
| 10 Seed & Other | 3.06 | 3.85 | 2.16 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | .82 | .87 | .75 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 9.25 | 11.33 | 6.91 |
| 15 Return Over Direct Costs | 56.46 | 76.86 | 34.38 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 11.71 | 13.00 | 10.25 |
| 18 Farm Power & Machinery - Operation | 14.60 | 15.23 | 13.88 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 19.03 | 20.51 | 17.55 |
| 21 Miscellaneous Costs | .03 | .03 | .03 |
| 22 *Interest on Mach. & Equip. Invstmt. | 3.63 | 3.87 | 3.37 |
| 23 TOTAL ALLOCATED COSTS | 49.00 | 52.64 | 45.08 |
| 24 Return Over All listed costs | 7.46 | 24.22 | (-10.70) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .40 | .40 | .40 |
| 27 Power Costs Allocation Factor | .98 | .99 | .97 |
| 28 Total Listed Cost Per Unit of Prod. | 29.61 | 24.58 | 41.51 |
| 29 Return Over Listed Costs Per Unit | 3.79 | 9.30 | (-8.53) |
| 30 Breakeven Yield/Units of Production | 1.75 | 1.89 | 1.59 |
| 31 TOTAL LISTED COSTS PER ACRE | 58.25 | 63.97 | 51.99 |

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

Crop Data For Annual Hay, 1977

| Items | Average of 42 Farms Per Acre | 21 High Farms Per Acre | 21 Low Farms Per Acre |
|--|------------------------------------|------------------------------|-----------------------------|
| 1 Acres | 19.4 | 17.0 | 21.8 |
| 2 Yield | 1.9 | 2.8 | 1.1 |
| 3 Value Per Production Unit | 28.19 | 25.33 | 31.05 |
| 4 Crop Product Return | 52.32 | 71.53 | 35.60 |
| 5 Other Crop Income | 5.36 | | 9.50 |
| 6 TOTAL CROP RETURN | 57.68 | 71.53 | 45.10 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 5.88 | 5.71 | 6.01 |
| 9 Chemicals | .31 | .53 | .14 |
| 10 Seed & Other | 8.40 | 8.29 | 8.49 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | .72 | .94 | .60 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 15.31 | 15.47 | 15.24 |
| 15 Return Over Direct Costs | 42.37 | 56.06 | 29.86 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 11.72 | 13.07 | 10.68 |
| 18 Farm Power & Machinery - Operation | 16.05 | 16.27 | 15.88 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 16.95 | 17.38 | 16.52 |
| 21 Miscellaneous Costs | | | |
| 22 *Interest on Mach. & Equip. Investmt. | 3.39 | 4.07 | 2.86 |
| 23 TOTAL ALLOCATED COSTS | 48.11 | 50.79 | 45.94 |
| 24 Return Over All Listed Costs | (-5.74) | 5.27 | (-16.08) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .40 | .40 | .40 |
| 27 Power Costs Allocation Factor | .97 | .99 | .95 |
| 28 Total Listed Cost Per Unit of Prod. | 34.17 | 23.46 | 53.32 |
| 29 Return Over Listed Costs per Unit | (-3.08) | 1.88 | (-14.00) |
| 30 Breakeven Yield/Units of Production | 2.25 | 2.62 | 1.97 |
| 31 TOTAL LISTED COSTS PER ACRE | 63.42 | 66.26 | 61.18 |

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

Crop Data For Corn & Sorghum Silage, 1977

| Items | Average of 297 Farms Per Acre | 148 High Farms Per Acre | 148 Low Farms Per Acre |
|---|-------------------------------------|-------------------------------|------------------------------|
| 1 Acres | 36.1 | 33.2 | 39.1 |
| 2 Yield | 9.3 | 12.8 | 6.2 |
| 3 Value Per Production Unit | 13.21 | 13.26 | 13.19 |
| 4 Crop Product Return | 122.22 | 169.76 | 82.30 |
| 5 Other Crop Income | 1.08 | .42 | 1.66 |
| 6 TOTAL CROP RETURN | 123.30 | 170.18 | 83.96 |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | 14.10 | 15.60 | 12.79 |
| 9 Chemicals | 2.71 | 3.52 | 2.02 |
| 10 Seed & Other | 7.01 | 7.23 | 6.83 |
| 11 Special Hired Labor | .08 | | .15 |
| 12 Custom Work Hired | 1.16 | 1.54 | .87 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | 25.06 | 27.89 | 22.66 |
| 15 Return Over Direct Costs | 98.24 | 142.29 | 61.30 |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 18.52 | 20.63 | 16.70 |
| 18 Farm Power & Machinery - Operation | 22.00 | 23.54 | 20.65 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 20.47 | 22.18 | 18.76 |
| 21 Miscellaneous Costs | .06 | .06 | .05 |
| 22 *Interest on Mach. & Equip. Investment | 5.21 | 5.53 | 4.94 |
| 23 TOTAL ALLOCATED COSTS | 66.26 | 71.94 | 61.10 |
| 24 Return Over All Listed Costs | 31.98 | 70.35 | .20 |
| 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 Prod. | 9.87 | 7.80 | 13.42 |
| 29 Return Over Listed Costs Per Unit | 3.46 | 5.49 | .03 |
| 30 Breakeven Yield/Units of Prod. | 6.91 | 7.53 | 6.35 |
| 31 TOTAL LISTED COSTS PER ACRE | 91.32 | 99.83 | 83.76 |

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

Crop Data For Canary Grass Seed

| Items | Average of 7 Farms Per Acre |
|---|-----------------------------------|
| 1 Acres | 110.9 |
| 2 Yield | 856.1 |
| 3 Value Per Production Unit | .12 |
| 4 Crop Product Return | 102.73 |
| 5 Other Crop Income | |
| 6 TOTAL CROP RETURN | 102.73 |
| 7 DIRECT COSTS | |
| 8 Fertilizer | 14.30 |
| 9 Chemicals | 5.56 |
| 10 Seed & Other | 11.84 |
| 11 Special Hired Labor | |
| 12 Custom Work Hired | .63 |
| 13 Irrigation Operation | |
| 14 TOTAL DIRECT COSTS | 32.33 |
| 15 Return Over Direct Costs | 70.40 |
| 16 ALLOCATED COSTS | |
| 17 Farm Power & Machinery - Ownership | 12.54 |
| 18 Farm Power & Machinery - Operation | 14.65 |
| 19 Irrigation Equipment - Ownership | |
| 20 Land Costs | 18.14 |
| 21 Miscellaneous Costs | |
| 22 *Interest on Mach. & Equip. Invstmt. | 3.56 |
| 23 TOTAL ALLOCATED COSTS | 48.89 |
| 24 Return Over All Listed Costs | 21.51 |
| 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 Prod. | .09 |
| 29 Return Over Listed Costs Per Unit | .03 |
| 30 Breakeven Yield/Units of Prod. | 676.83 |
| 31 TOTAL LISTED COSTS PER ACRE | 81.22 |

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

Crop Data For Summer Fallow - Maximum, 1977

| Items | Average of 204 Per Acre | 102 High Farms Per Acre | 102 Low Farms Per Acre |
|---|-------------------------------|-------------------------------|------------------------------|
| 1 Acres | 70.4 | 59.7 | 81.1 |
| 2 Yield | | | |
| 3 Value Per Production Unit | .15 | .22 | .08 |
| 4 Crop Product Return | | | |
| 5 Other Crop Income | | | |
| 6 TOTAL CROP RETURN | | | |
| 7 DIRECT COSTS | | | |
| 8 Fertilizer | .13 | .24 | .04 |
| 9 Chemicals | .06 | .03 | .09 |
| 10 Seed & Other | .07 | .05 | .09 |
| 11 Special Hired Labor | | | |
| 12 Custom Work Hired | .35 | .10 | .52 |
| 13 Irrigation Operation | | | |
| 14 TOTAL DIRECT COSTS | .61 | .42 | .74 |
| 15 Return Over Direct Costs | (-.61) | (-.42) | (-.74) |
| 16 ALLOCATED COSTS | | | |
| 17 Farm Power & Machinery - Ownership | 8.26 | 8.65 | 7.97 |
| 18 Farm Power & Machinery - Operation | 9.94 | 9.26 | 10.44 |
| 19 Irrigation Equipment - Ownership | | | |
| 20 Land Costs | 17.23 | 18.05 | 16.41 |
| 21 Miscellaneous Costs | | | |
| 22 *Interest on Mach. & Equip. Invstmt. | 2.59 | 2.41 | 2.72 |
| 23 TOTAL ALLOCATED COSTS | 38.02 | 38.37 | 37.54 |
| 24 Return Over All Listed Costs | (-38.63) | (-38.79) | (-38.28) |
| 25 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 26 Work Units Assigned Per Acre | .29 | .29 | .29 |
| 27 Power Costs Allocation Factor | .95 | .94 | .96 |
| 28 Total Listed Cost Per Unit of Prod. | | | |
| 29 Return Over Listed Costs Per Unit | | | |
| 30 Breakeven Yield/Units of Production | | | |
| 31 TOTAL LISTED COSTS PER ACRE | 38.63 | 38.79 | 38.28 |

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

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

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

Since feed is the largest single item of cost for all classes of livestock, return above feed costs has been used to classify farms into high and low average groups.

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

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

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

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

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

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

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

TABLE 11A

Hogs, Farrow, Finish, General, 1977

| Items | Average of 37 Farms Per CWT. | 12 High Farms Per CWT. | 12 Low Farms Per CWT. |
|--|------------------------------------|------------------------------|-----------------------------|
| 1 Pounds of Hogs Produced | 61101 | 49643 | 68201 |
| 2 Net Increase in Value of Hogs | 41.81 | 45.90 | 36.82 |
| 3 Other Miscellaneous Hog Income | | | |
| 4 TOTAL VALUE PRODUCED | 41.81 | 45.90 | 36.82 |
| 5 Pounds of Feed Fed | | | |
| 6 Corn | 95.6 | 89.8 | 79.9 |
| 7 Small Grain | 211.4 | 276.1 | 206.0 |
| 8 Complete Ration | 123.7 | 31.7 | 86.1 |
| 9 Protein, Salt & Mineral & Milk | 27.9 | 30.3 | 44.1 |
| 10 TOTAL CONCENTRATES | 458.6 | 427.9 | 416.1 |
| 11 Forages | 6.6 | 10.6 | 1.0 |
| 12 FEED COST | | | |
| 13 Grains | 11.64 | 13.64 | 10.28 |
| 14 Complete Ration | 10.26 | 3.54 | 12.96 |
| 15 Protein, Salt & Mineral & Milk | 2.98 | 3.67 | 4.08 |
| 16 Forages | .14 | .19 | .02 |
| 17 Pasture | .01 | | |
| 18 TOTAL FEED COSTS | 25.03 | 21.04 | 27.34 |
| 19 Return Over Feed Costs | 16.78 | 24.86 | 9.48 |
| 20 OTHER DIRECT COSTS | | | |
| 21 Miscellaneous Lvstk. Expense | 1.38 | 1.34 | 1.57 |
| 22 Veterinary Expense | .51 | .35 | .64 |
| 23 Custom Work | .56 | .46 | .68 |
| 24 Special Hired Labor | | | |
| 25 TOTAL OTHER DIRECT COSTS | 2.45 | 2.15 | 2.89 |
| 26 Return Over Feed & Other Direct Costs | 14.33 | 22.71 | 6.59 |
| 27 ALLOCATED COSTS | | | |
| 28 Power & Machinery Costs (PCAF 1.00) | 1.22 | .95 | 1.11 |
| 29 Livestock Equip. Costs (ECAF 1) | .87 | .89 | .64 |
| 30 Building & Fences (BCAF 1) | 1.10 | .88 | .83 |
| 31 TOTAL ALLOCATED COSTS | 3.19 | 2.72 | 2.58 |
| 32 Return Over All Listed Costs | 11.14 | 19.99 | 4.01 |
| 33 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 34 Return for \$100 Feed Fed | 167.03 | 218.14 | 134.67 |
| 35 Price Rec. per CWT. All Animals | 40.93 | 42.35 | 38.27 |
| 36 Price Rec. per CWT. Sold Mkt. Only | 41.56 | 43.51 | 38.60 |
| 37 Number of Litters Farrowed | 39 | 33 | 38 |
| 38 Number of Pigs Born Per Litter | 10.5 | 9.6 | 11.5 |
| 39 Number of Pigs Weaned Per Litter | 7.7 | 7.5 | 8.0 |
| 40 Percent Death Loss | 18.2 | 14.7 | 20.7 |
| 41 Avg. Weight of All Hogs Sold | 198.4 | 185.2 | 207.7 |
| 42 Avg. Weight of Mkt. Hogs Sold | 192.0 | 172.5 | 196.8 |
| 43 Price Per CWT. Concentrate Fed | 5.43 | 4.87 | 6.57 |
| 44 Price Per CWT. Protein, Salt & Min. | 10.71 | 12.11 | 9.25 |
| 45 Pounds of Pork Purchased | 631 | 528 | 333 |
| 46 TOTAL LISTED COSTS PER CWT PROD. | 30.67 | 25.91 | 32.81 |

TABLE 11E

Hogs, Finishing, 1977

| Items | Average of 14 Farms Per CWT. | 7 High Farms Per CWT. | 7 Low Farms Per CWT. |
|--|------------------------------------|-----------------------------|----------------------------|
| 1 Average Number of Pigs on Hand | 77.8 | 92.0 | 63.5 |
| 2 Pounds of Hogs Produced | 34993 | 45441 | 24544 |
| 3 Net Increase in Value of Hogs | 31.92 | 32.29 | 31.24 |
| 4 Other Miscellaneous Hog Income | | | |
| 5 TOTAL VALUE PRODUCED | 31.92 | 32.29 | 31.24 |
| 6 Pounds of Feed Fed | | | |
| 7 Corn | 128.7 | 167.6 | 56.7 |
| 8 Small Grain | 161.1 | 138.7 | 202.4 |
| 9 Complete Ration | 81.1 | 23.7 | 187.4 |
| 10 Protein, Salt & Mineral & Milk | 29.5 | 39.9 | 10.2 |
| 11 TOTAL CONCENTRATES | 400.4 | 369.9 | 456.7 |
| 12 Forages | .3 | .4 | |
| 13 FEED COST | | | |
| 14 Grains | 10.71 | 11.46 | 9.31 |
| 15 Complete Ration | 5.69 | 1.57 | 13.32 |
| 16 Protein, Salt & Mineral & Milk | 3.93 | 4.45 | 2.97 |
| 17 Forages | .01 | .01 | |
| 18 Pasture | | | |
| 19 TOTAL FEED COSTS | 20.34 | 17.49 | 25.60 |
| 20 Return Over Feed Costs | 11.58 | 14.80 | 5.64 |
| 21 OTHER DIRECT COSTS | | | |
| 22 Miscellaneous Livestock Expense | .37 | .22 | .67 |
| 23 Veterinary Expense | .25 | .32 | .10 |
| 24 Custom Work | .28 | .14 | .53 |
| 25 Special Hired Labor | | | |
| 26 TOTAL OTHER DIRECT COSTS | .90 | .68 | 1.30 |
| 27 Return Over Feed & Other Direct Costs | 10.68 | 14.12 | 4.34 |
| 28 ALLOCATED COSTS | | | |
| 29 Power & Machinery Costs (PCAF 1.00) | .94 | .71 | 1.19 |
| 30 Livestock Equipment Costs (ECAF 1) | 1.73 | 1.98 | 1.49 |
| 31 Building & Fences (BCAF 1) | .65 | .53 | .78 |
| 32 TOTAL ALLOCATED COSTS | 3.32 | 3.22 | 3.46 |
| 33 Return Over All Listed Costs | 7.36 | 10.90 | .88 |
| 34 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 35 Return for \$100 Feed Fed | 156.91 | 184.59 | 122.03 |
| 36 Price Received Per CWT. | 39.22 | 39.89 | 38.07 |
| 37 Average Weight of Pigs Sold | 229.2 | 235.1 | 219.9 |
| 38 Average Price Paid Per Pig Bought | 36.70 | 36.87 | 36.30 |
| 39 Average Weight Per Pig Bought | 47.3 | 46.2 | 49.8 |
| 40 Number of Pigs Purchased | 161 | 225 | 97 |
| 41 No. Pigs Transferred in | 14 | 6 | 23 |
| 42 Average Weight of Pigs Transferred in | 43.9 | 32.3 | 45.0 |
| 43 Pounds of Pork Purchased | 7618 | 10404 | 4832 |
| 44 Percent Death Loss | 3.4 | 2.0 | 6.1 |
| 45 Price Per CWT. Concentrate Fed | 5.08 | 4.73 | 5.61 |
| 46 Price Per CWT. Protein, Salt & Min. Fed | 13.34 | 11.16 | 29.16 |
| 47 Effec. Daily Gain-Lbs per Day Per Pig | 1.23 | 1.35 | 1.06 |
| 48 TOTAL LISTED COST PER CWT PORK PROD. | 24.56 | 21.39 | 30.36 |

TABLE 10-0350 CROP DATA FOR SUNFLOWERS

| | TOTAL | PER ACRE |
|--|----------|----------|
| ACRES | 95.2 | |
| YIELD | 1436 | 15.1 |
| VALUE PER PRODUCTION UNIT | | 9.62 |
| CROP PRODUCT RETURN | | 145.11 |
| OTHER CROP INCOME | \$ 13814 | 1.68 |
| TOTAL CROP RETURN | \$ 13974 | 146.79 * |
| DIRECT COSTS | | |
| FERTILIZER | | |
| CHEMICALS | \$ | 10.72 |
| SEED & OTHER | | 5.71 |
| SPECIAL HIRED LABOR | | 8.46 |
| CUSTOM WORK HIRED | | .17 |
| IRRIGATION OPERATION | | 2.99 |
| TOTAL DIRECT COSTS | \$ 2671 | 28.05 |
| RETURN OVER DIRECT COSTS | \$ 11303 | 118.74 * |
| ALLOCATED COSTS | | |
| FARM POWER & MACHINERY - OWNERSHIP | \$ | 16.91 |
| FARM POWER & MACHINERY - OPERATION | | 16.82 |
| IRRIGATION EQUIPMENT - OWNERSHIP | | |
| LAND COSTS | | 29.93 |
| MISCELLANEOUS COSTS | | .12 |
| *INTEREST ON MACH. & EQUIP. INVESTMENT | | 4.61 |
| TOTAL ALLOCATED COSTS | \$ 6509 | 68.39 |
| RETURN OVER ALL LISTED COSTS | \$ 4794 | 50.35 * |
| SUPPLEMENTARY MANAGEMENT INFORMATION | | |
| WORK UNITS ASSIGNED PER ACRE | .55 | |
| POWER COSTS ALLOCATION FACTOR | .95 | |
| TOTAL LISTED COST PER UNIT OF PRODUCTION | 6.39 | |
| RETURN OVER LISTED COSTS PER UNIT | 3.34 | |
| BREAKEVEN YIELD/UNITS OF PRODUCTION | 10.02 | |
| TOTAL LISTED COSTS PER ACRE | \$ | 96.44 * |
| OTHER POSSIBLE COSTS NOT LISTED | | |
| UTILITIES & OTHER GENERAL FARM EXPENSES | | ----- |
| BUILDINGS, FENCES & TILING COSTS | | ----- |
| INTEREST ALLOCATION | | ----- |
| OTHER COSTS NOT LISTED | | ----- |
| TOTAL COSTS | | ----- |

*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND

TABLE 11C

Hogs, Weaning Pig Production, 1977

| Items | Average of 42 Farms Per Litter | 14 High Farms Per Litter | 14 Low Farms Per Litter |
|---|--------------------------------------|--------------------------------|-------------------------------|
| 1 Number of Litters Farrowed | 55 | 57 | 51 |
| 2 Net Increase in Value of Hogs | 271.45 | 312.49 | 216.98 |
| 3 Other Miscellaneous Weaning Pigs Income | | | |
| 4 TOTAL VALUE PRODUCED | 271.45 | 312.49 | 216.98 |
| 5 Pounds of Feed Fed | | | |
| 6 Corn | 309.1 | 380.7 | 46.0 |
| 7 Small Grain | 1341.2 | 1027.4 | 1552.3 |
| 8 Complete Ration | 397.0 | 432.3 | 49.3 |
| 9 Protein, Salt & Mineral & Milk | 495.0 | 204.5 | 1014.7 |
| 10 TOTAL CONCENTRATES | 2542.3 | 2044.9 | 2662.3 |
| 11 Forages | 77.3 | 129.6 | 71.2 |
| 12 FEED COST | | | |
| 13 Grains | 62.49 | 59.18 | 65.35 |
| 14 Complete Ration | 38.69 | 43.12 | 7.51 |
| 15 Protein, Salt & Mineral & Milk | 50.07 | 23.18 | 103.49 |
| 16 Forages | 1.82 | 3.46 | 1.24 |
| 17 Pasture | .35 | | 1.00 |
| 18 TOTAL FEED COSTS | 153.42 | 128.94 | 178.59 |
| 19 Return Over Feed Costs | 118.03 | 183.55 | 38.39 |
| 20 OTHER DIRECT COSTS | | | |
| 21 Miscellaneous Livestock Expense | 7.84 | 9.65 | 10.63 |
| 22 Veterinary Expense | 4.11 | 4.65 | 2.90 |
| 23 Custom Work | 2.85 | 2.07 | 3.25 |
| 24 Special Hired Labor | .42 | 1.21 | |
| 25 TOTAL OTHER DIRECT COSTS | 15.22 | 17.58 | 16.78 |
| 26 Return Over Feed & Other Direct Costs | 102.81 | 165.97 | 21.61 |
| 27 ALLOCATED COSTS | | | |
| 28 Power & Machinery Costs (PCAF 1.00) | 11.30 | 12.61 | 8.91 |
| 29 Livestock Equipment Costs (ECAF 1) | 9.52 | 8.92 | 13.34 |
| 30 Building & Fences (BCAF 1) | 13.80 | 11.78 | 13.12 |
| 31 TOTAL ALLOCATED COST | 34.62 | 33.31 | 35.37 |
| 32 Return Over All Listed Costs | 68.19 | 132.66 | (-13.76) |
| 33 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 34 Return For \$100 Feed Fed | 176.94 | 242.34 | 121.50 |
| 35 Average Price Rec. Per Animal Sold | 38.20 | 38.01 | 37.53 |
| 36 Average Price Per Pig Sold or Transferred | 35.50 | 35.25 | 35.89 |
| 37 Average Weight Per Pig Sold or Transf. | 44.8 | 43.8 | 43.5 |
| 38 Number of Pigs Produced | 387 | 471 | 324 |
| 39 Number of Pigs Born Per Litter | 9.4 | 10.1 | 8.7 |
| 40 Number of Pigs Weaned Per Litter | 7.2 | 8.3 | 6.4 |
| 41 Percent Death Loss | 18.8 | 14.7 | 21.7 |
| 42 Price Per CWT. Concentrate Fed | 5.95 | 6.14 | 6.62 |
| 43 Price Per CWT. Protein, Salt & Min. Fed | 10.12 | 11.33 | 10.20 |
| 44 Feed & Supp. Costs Per Pig Produced | 23.97 | 17.73 | 30.75 |
| 45 TOTAL LISTED COSTS PER LITTER | 203.26 | 179.83 | 230.74 |

TABLE 12

Dairy Cows, 1977

| Items | Average of 222 Farms Per Cow | 44 High Farms Per Cow | 44 Low Farms Per Cow |
|--|------------------------------------|-----------------------------|----------------------------|
| 1 Average Number of Cows | 34.7 | 39.8 | 27.1 |
| 2 Pounds of Milk | 12301 | 15121 | 9154 |
| 3 Pounds of Butterfat | 444.1 | 516.8 | 404.6 |
| 4 Percent of Butterfat in Milk | | | |
| 5 Value of Produce | | | |
| 6 Dairy Products Sold | 1039.48 | 1270.98 | 753.10 |
| 7 Dairy Products Used in Home | 11.70 | 12.16 | 11.66 |
| 8 Milk Fed to Livestock | 13.11 | 14.22 | 9.41 |
| 9 Net Increase in Value of Cows | (-21.61) | (-6.01) | (-40.48) |
| 10 Other Miscellaneous Dairy Income | .14 | | |
| 11 TOTAL VALUE PRODUCED | 1042.82 | 1291.35 | 733.69 |
| 12 Pounds of Feed Fed | | | |
| 13 Corn | 1068.0 | 1428.2 | 635.9 |
| 14 Small Grain | 2326.2 | 2446.3 | 2269.0 |
| 15 Complete Ration | 1230.7 | 1226.7 | 1103.8 |
| 16 Protein, Salt & Mineral | 464.6 | 429.1 | 370.0 |
| 17 TOTAL CONCENTRATES | 5089.5 | 5530.3 | 4378.7 |
| 18 Legume Hay | 7308.6 | 6781.1 | 8378.2 |
| 19 Other Hay & Dry Roughage | 554.9 | 664.3 | 567.3 |
| 20 Silage | 9943.3 | 10483.8 | 7984.4 |
| 21 Feed Costs | | | |
| 22 Grains | 132.19 | 149.42 | 113.10 |
| 23 Complete Ration | 74.01 | 72.31 | 66.38 |
| 24 Protein, Salt & Mineral | 43.60 | 42.69 | 49.96 |
| 25 All Hay & Dry Roughage | 154.52 | 141.61 | 191.29 |
| 26 Silage | 74.03 | 83.17 | 57.53 |
| 27 Pasture | 8.30 | 6.78 | 12.14 |
| 28 TOTAL FEED COSTS | 486.65 | 495.98 | 490.40 |
| 29 Return Over Feed Cost | 556.17 | 795.37 | 243.29 |
| 30 Other Direct Costs | | | |
| 31 Misc. Livestock Expense | 41.76 | 49.90 | 28.49 |
| 32 Veterinary Expense | 13.31 | 20.68 | 7.93 |
| 33 Custom Work Hired | 42.62 | 53.67 | 32.36 |
| 34 Special Hired Labor | .14 | | |
| 35 TOTAL OTHER DIRECT COSTS | 97.83 | 124.25 | 68.78 |
| 36 Return Over Feed & Other Direct Costs | 458.34 | 671.12 | 174.51 |
| 37 Allocated Costs | | | |
| 38 Power & Machinery Costs (PCAF 1.00) | 46.17 | 46.90 | 38.53 |
| 39 Livestock Equip. Costs (ECAAF 1) | 29.64 | 38.41 | 20.53 |
| 40 Building & Fences (BCAF 1) | 35.61 | 35.80 | 36.45 |
| 41 TOTAL ALLOCATED COSTS | 111.42 | 121.11 | 95.51 |
| 42 Return Over All Listed Costs | 346.92 | 550.01 | 79.00 |
| 43 Supplementary Management Information | | | |
| 44 Return For \$100 Feed Fed | 214.28 | 260.36 | 149.61 |
| 45 Feed Cost Per CWT. Milk | 3.96 | 3.28 | 5.35 |
| 46 Feed Cost Per Pound of Butterfat | 1.10 | .96 | 1.21 |
| 47 Pounds of Milk Per Pound of Concentrate | 2.42 | 2.73 | 2.09 |
| 48 Average Price Per CWT. Milk Sold | 8.63 | 8.56 | 8.46 |
| 49 Average Price Per Pound of Butterfat | 2.39 | 2.50 | 1.90 |
| 50 Total Listed Costs Per CWT. Milk Prod. | 5.66 | 4.90 | 7.15 |
| 51 Dairy Cow Turnover Percentage | 34.6 | 37.7 | 33.2 |
| 52 TOTAL LISTED COSTS PER COW | 695.90 | 741.34 | 654.69 |

TABLE 13

Other Dairy, Commercial, Replacements, 1977

| Items | Average of 215 Farms Per Head | 43 High Farms Per Head | 43 Low Farms Per Head |
|--|-------------------------------------|------------------------------|-----------------------------|
| 1 Number of Head | 45.3 | 33.3 | 46.4 |
| 2 Net Increase in Value | 155.06 | 235.59 | 94.12 |
| 3 Other Miscellaneous Income | | | |
| 4 TOTAL INCOME | 155.06 | 235.59 | 94.12 |
| 5 POUNDS OF FEED FED | | | |
| 6 Corn | 130.0 | 113.0 | 191.0 |
| 7 Small Grain | 346.2 | 197.2 | 480.1 |
| 8 Complete Ration | 141.6 | 141.5 | 181.9 |
| 9 Protein, Salt & Minerals | 109.7 | 65.1 | 195.5 |
| 10 Hay & Dry Roughage | 2711.9 | 2164.5 | 3518.8 |
| 11 Silage | 3886.3 | 2430.9 | 5086.9 |
| 12 Milk | 107.1 | 79.9 | 133.6 |
| 13 FEED COST | | | |
| 14 Grains | 18.30 | 11.41 | 25.60 |
| 15 Complete Ration | 9.23 | 8.11 | 11.51 |
| 16 Protein, Salt & Minerals | 9.85 | 9.28 | 12.05 |
| 17 Hay & Dry Roughage | 52.80 | 41.77 | 76.92 |
| 18 Silage | 28.41 | 16.91 | 37.74 |
| 19 Milk | 9.76 | 7.45 | 13.23 |
| 20 Pasture | 6.14 | 6.37 | 6.72 |
| 21 TOTAL FEED COSTS | 134.49 | 101.30 | 183.77 |
| 22 Return Over Feed Costs | 20.57 | 134.29 | (-89.65) |
| 23 OTHER DIRECT COSTS | | | |
| 24 Miscellaneous Expense | .49 | .45 | .15 |
| 25 Veterinary Expense | .20 | .12 | .06 |
| 26 Custom Work Hired | .09 | .09 | .32 |
| 27 Special Hired Labor | .04 | | .19 |
| 28 TOTAL OTHER DIRECT COSTS | .82 | .66 | .72 |
| 29 Return Over Feed & Other Direct Costs | 19.75 | 133.63 | (-90.37) |
| 30 ALLOCATED COSTS | | | |
| 31 Power & Machinery Costs (PCAF 1.00) | 8.58 | 9.19 | 8.53 |
| 32 Livestock Equipment Costs (ECAF 1) | 5.70 | 4.93 | 5.84 |
| 33 Building & Fences (BCAF 1) | 6.69 | 6.15 | 5.56 |
| 34 TOTAL ALLOCATED COSTS | 20.97 | 20.27 | 19.93 |
| 35 Return Over All Listed Costs | (-1.22) | 113.36 | (-110.30) |
| 36 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 37 Return for \$100 Feed Fed | 115.30 | 232.58 | 51.21 |
| 38 Percent Death Loss - Total | 8.4 | 6.1 | 8.3 |
| 39 Percent Calf Death Loss | 17.1 | 12.1 | 20.6 |
| 40 TOTAL LISTED COSTS PER HEAD | 156.28 | 122.23 | 204.42 |

TABLE 14

All Dairy & Dual Purpose Cattle, 1977

| Items | Average of 222 Farms Per Cow | 44 High Farms Per Cow | 44 Low Farms Per Cow |
|---|------------------------------------|-----------------------------|----------------------------|
| 1 Average Number of Cows | 34.7 | 38.5 | 29.0 |
| 2 Value of Dairy Products | 1064.29 | 1308.21 | 821.31 |
| 3 Net Increase in Value | 171.76 | 240.13 | 100.38 |
| 4 Miscellaneous Dairy Income | .14 | | |
| 5 TOTAL VALUE PRODUCED | 1236.19 | 1548.34 | 921.69 |
| 6 POUNDS OF FEED FED | | | |
| 7 Grains | 3977.6 | 4652.9 | 4285.2 |
| 8 Complete Rations | 1412.0 | 1681.6 | 1414.3 |
| 9 Protein, Salt & Minerals, Inc. Milk Eq. | 618.6 | 467.4 | 459.8 |
| 10 Hay & Dry Roughage | 11240.4 | 9486.4 | 12384.0 |
| 11 Silage | 14673.7 | 15681.9 | 13766.6 |
| 12 FEED COST | | | |
| 13 Grains | 154.61 | 177.92 | 166.97 |
| 14 Complete Rations | 85.73 | 105.25 | 86.55 |
| 15 Protein, Salt & Min., Incl. Milk | 68.96 | 62.10 | 50.79 |
| 16 Hay & Dry Roughage | 219.60 | 188.88 | 259.83 |
| 17 Silage | 108.30 | 128.78 | 104.17 |
| 18 Pasture Costs | 16.11 | 17.64 | 16.17 |
| 19 TOTAL FEED COSTS | 653.31 | 680.57 | 684.48 |
| 20 Return Over Feed Costs | 582.88 | 867.77 | 237.21 |
| 21 OTHER DIRECT COSTS | | | |
| 22 Miscellaneous Livestock Expense | 42.31 | 54.29 | 30.10 |
| 23 Veterinary Expense | 13.49 | 20.05 | 7.69 |
| 24 Custom Work | 42.68 | 53.61 | 35.14 |
| 25 Special Hired Labor | .20 | | |
| 26 TOTAL OTHER DIRECT COSTS | 98.68 | 127.95 | 72.93 |
| 27 Return Over Feed & Other Direct Costs | 484.20 | 739.82 | 164.28 |
| 28 ALLOCATED COSTS | | | |
| 29 Power & Machinery Costs | 55.77 | 59.13 | 51.23 |
| 30 Livestock Equipment Costs | 35.81 | 46.23 | 27.92 |
| 31 Building & Fences | 42.96 | 53.25 | 42.35 |
| 32 TOTAL ALLOCATED COSTS | 134.54 | 158.61 | 121.50 |
| 33 Return Over All Listed Costs | 349.66 | 581.21 | 42.78 |
| 34 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 35 Return for \$100 Feed Fed | | | |
| TOTAL LISTED COSTS PER COW | 886.53 | 967.13 | 878.91 |

TABLE 15A

Beef Breeding, 1977

| | Average of 125 Farms Per Cow | 25 High Farms Per Cow | 25 Low Farms Per Cow |
|--|------------------------------------|-----------------------------|----------------------------|
| 1 Average Number of Beef Cows | 46.4 | 47.6 | 36.2 |
| 2 Average Number of Other Beef An. & Bulls | 42.8 | 51.5 | 38.4 |
| 3 Pounds of Beef Produced | 22452 | 32222 | 13767 |
| 4 Net Increase in Value | 208.79 | 344.54 | 148.71 |
| 5 Other Miscellaneous Beef Income | .02 | | |
| 6 TOTAL VALUE PRODUCED | 208.81 | 344.54 | 148.71 |
| 7 POUNDS OF FEED FED | | | |
| 8 Grain | 493.9 | 596.9 | 744.0 |
| 9 Protein, Salt & Mineral | 115.1 | 164.9 | 261.6 |
| 10 Legume Hay | 6190.1 | 4870.9 | 9340.4 |
| 11 Other Hay & Dry Roughage | 938.5 | 1105.5 | 1273.6 |
| 12 Silage | 3819.6 | 4888.2 | 3433.6 |
| 13 FEED COST | | | |
| 14 Grain | 20.02 | 24.05 | 27.55 |
| 15 Protein, Salt & Mineral | 7.78 | 8.70 | 16.69 |
| 16 Legume Hay | 107.03 | 83.17 | 177.08 |
| 17 Other Hay & Dry Roughage | 10.73 | 10.69 | 17.47 |
| 18 Silage | 27.16 | 35.44 | 26.20 |
| 19 Pasture | 32.54 | 29.75 | 43.31 |
| 20 TOTAL FEED COSTS | 205.26 | 191.80 | 308.30 |
| 21 Return over Feed Cost | 3.55 | 152.74 | (-159.59) |
| 22 OTHER DIRECT COSTS | | | |
| 23 Miscellaneous Livestock Expense | 4.57 | 6.60 | 5.48 |
| 24 Veterinary Expense | 2.09 | 2.48 | 2.20 |
| 25 Custom Work | 5.11 | 5.02 | 7.69 |
| 26 Special Hired Labor | | | |
| 27 TOTAL OTHER DIRECT COSTS | 11.77 | 14.10 | 15.37 |
| 28 Return Over Feed & Other Direct Costs | (-8.22) | 138.64 | (-174.96) |
| 29 ALLOCATED COSTS | | | |
| 30 Power & Machinery Costs (PCAF 1.00) | 12.26 | 14.10 | 11.50 |
| 31 Livestock Equipment Costs (ECAAF 1) | 6.98 | 6.46 | 8.05 |
| 32 Building & Fences (BCAF 1) | 11.38 | 9.85 | 12.92 |
| 33 TOTAL ALLOCATED COSTS | 30.62 | 30.41 | 32.47 |
| 34 Return Over All Listed Costs | (-38.84) | 108.23 | (-207.43) |
| 35 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 36 Return for \$100 Feed Fed | 101.73 | 179.63 | 48.24 |
| 37 Price Per CWT. Sold | 33.12 | 35.44 | 30.60 |
| 38 Price Per CWT. Calves Sold Or Transf. | 39.55 | 40.31 | 40.33 |
| 39 Average Weight Per Head Sold | 671.5 | 730.1 | 695.5 |
| 40 Average Weight Per Calf Sold or Transf. | 476.7 | 548.6 | 390.1 |
| 41 Percent Death Loss | 3.1 | 2.9 | 3.6 |
| 42 Percent Calf Crop | 95.6 | 100.0 | 97.0 |
| 43 TOTAL LISTED COSTS PER COW | 247.65 | 236.31 | 356.14 |

TABLE 15B

Beef Feeders, Feedlot, 1977

| Items | Average of 53 Farms Per CWT |
|--|-----------------------------------|
| 1 Average Number of Beef Feeders | 69.0 |
| 2 Pounds of Beef Produced | 33055 |
| 3 Net Increase in Value of Animals | 42.60 |
| 4 Other Miscellaneous Beef Income | |
| 5 TOTAL VALUE PRODUCED | 42.60 |
| 6 POUNDS OF FEED FED | |
| 7 Grain | 447.2 |
| 8 Protein, Salt & Mineral | 27.9 |
| 9 Legume Hay | 397.7 |
| 10 Other Hay & Dry Roughage | 59.1 |
| 11 Silage | 1209.4 |
| 12 FEED COST | |
| 13 Grain | 16.94 |
| 14 Protein, Salt & Mineral | 1.82 |
| 15 Legume Hay | 7.81 |
| 16 Other Hay & Dry Roughage | .78 |
| 17 Silage | 8.81 |
| 18 Pasture | .39 |
| 19 TOTAL FEED COST | 36.55 |
| 20 Return Over Feed Cost | 6.05 |
| 21 OTHER DIRECT COSTS | |
| 22 Miscellaneous Livestock Expense | .62 |
| 23 Veterinary Expense | .53 |
| 24 Custom Work Hired | 1.43 |
| 25 Special Hired Labor | |
| 26 TOTAL OTHER DIRECT COSTS | 2.58 |
| 27 Return Over Feed & Other Direct Costs | 3.47 |
| 28 ALLOCATED COSTS | |
| 29 Power & Machinery Costs (PCAF 1.00) | 1.25 |
| 30 Livestock Equip. Costs (ECAAF 1) | .95 |
| 31 Buildings & Fences (BCAF 1) | 1.34 |
| 32 TOTAL ALLOCATED COSTS | 3.54 |
| 33 Return Over All Listed Costs | (-.07) |
| 34 SUPPLEMENTARY MANAGEMENT INFORMATION | |
| 35 Return For \$100 Feed Fed | 116.56 |
| 36 Price Per CWT. Sold | 37.25 |
| 37 Average Weight Per Head Sold | 845.4 |
| 38 Price Per CWT. Bought | 40.65 |
| 39 Average Weight Per Head Bought | 469.5 |
| 40 Number of Head Bought | 65 |
| 41 Percent Death Loss | 1.7 |
| 42 Effective Daily Gain-Lbs per Head per Day | 1.31 |
| 43 TOTAL LISTED COST PER CWT. PRODUCED | 42.67 |

TABLE 16A

Sheep, Farm, Commercial, 1977

| Items | Average of 21 Farms Per Ewe | 10 High Farms Per Ewe | 10 Low Farms Per Ewe |
|---|-----------------------------------|-----------------------------|----------------------------|
| 1 Average Number of Ewes | 114.7 | 90.1 | 141.2 |
| 2 Pounds of Lamb & Mutton Produced | 10178 | 10467 | 10220 |
| 3 Pounds of Wool Produced | 1051 | 952 | 1140 |
| 4 Value of Produce | | | |
| 5 Wool | 6.51 | 7.80 | 5.56 |
| 6 Net Increase in Value of Animals | 60.58 | 79.23 | 49.28 |
| 7 Other Misc. Sheep Income | | | |
| 8 TOTAL VALUE PRODUCED | 67.09 | 87.03 | 54.84 |
| 9 POUNDS OF FEED FED | | | |
| 10 Grain | 228.5 | 161.0 | 280.3 |
| 11 Protein, Salt & Mineral | 41.9 | 44.3 | 43.2 |
| 12 Legume Hay | 1027.7 | 1210.2 | 881.7 |
| 13 Other Hay & Roughage | 146.6 | 89.9 | 192.6 |
| 14 Silage | 383.0 | 11.8 | 645.9 |
| 15 FEED COST | | | |
| 16 Grain | 8.06 | 6.26 | 9.51 |
| 17 Protein, Salt & Mineral | 4.21 | 4.65 | 4.21 |
| 18 Legume Hay | 18.87 | 18.63 | 18.69 |
| 19 Other Hay & Dry Roughage | 2.31 | 1.19 | 3.18 |
| 20 Silage | 3.64 | .13 | 6.14 |
| 21 Pasture | 4.36 | 7.11 | 2.33 |
| 22 TOTAL FEED COSTS | 41.45 | 37.97 | 44.06 |
| 23 Return Over Feed Costs | 25.64 | 49.06 | 10.78 |
| 24 OTHER DIRECT COSTS | | | |
| 25 Misc. Livestock Expense | .84 | .71 | .76 |
| 26 Veterinary Expense | 1.26 | 1.54 | 1.11 |
| 27 Custom Work | 2.94 | 3.06 | 3.01 |
| 28 Special Hired Labor | | | |
| 29 TOTAL OTHER DIRECT COSTS | 5.04 | 5.31 | 4.88 |
| 30 Return Over Feed & Other Direct Costs | 20.60 | 43.75 | 5.90 |
| 31 ALLOCATED COSTS | | | |
| 32 Power & Machinery Costs (PCAF 1.00) | 5.01 | 4.68 | 5.23 |
| 33 Livestock Equip. Costs (ECAF 1) | 1.57 | 1.51 | 1.66 |
| 34 Building & Fences (BCAF 1) | 4.19 | 2.59 | 5.80 |
| 35 TOTAL ALLOCATED COSTS | 10.77 | 8.78 | 12.69 |
| 36 Return Over All Listed Costs | 9.83 | 34.97 | (-6.79) |
| 37 SUPPLEMENTARY MANAGEMENT INFORMATION | | | |
| 38 Return For \$100 Feed Fed | 161.86 | 229.23 | 124.48 |
| 39 Price Per CWT. Lamb & Mutton Sold | 45.36 | 43.99 | 46.36 |
| 40 Price Per CWT. Lamb Sold or Transf. | 48.69 | 46.97 | 51.81 |
| 41 Avg. Weight of Lambs Sold or Transf. | 108.9 | 115.0 | 101.1 |
| 42 Pounds of Wool Per Sheep Sheared | 8.5 | 9.7 | 7.5 |
| 43 Number of Ewes Kept For Lambing | 111 | 85 | 138 |
| 44 Percent Lamb Crop | 121.6 | 142.4 | 109.4 |
| 45 Percent Death Loss | 9.7 | 5.7 | 11.9 |
| 46 TOTAL LISTED COSTS PER EWE | 57.26 | 52.06 | 61.63 |

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1977

Farm Grown Grains

| | |
|-----------------|---------|
| Oats | \$ 1.05 |
| Barley, Feed | 1.53 |
| Barley, Malting | 1.97 |
| Wheat | 2.48 |
| Oats Mixture | 1.26 |
| Rye | 2.29 |
| Corn | 2.04 |
| Flax | 4.38 |

Hay

| | |
|---------------|---------|
| Alfalfa-Brome | \$39.00 |
| Red Clover | 30.00 |
| Wild Hay | 25.00 |
| Mixed Legume | 30.00 |

Other Roughages

| | |
|-------------|---------------|
| Corn Silage | 12.00 Per Ton |
| Haylage | 11.00 Per Ton |

Milk For Feed

| | |
|---------------------|---------------|
| Whole Milk - Gr. A. | 8.86 Per CWT. |
|---------------------|---------------|

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 |

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 MISCELLANEOUS ITEMS BY YEAR, 1977

| Items | 1965 | 1970 | 1975 | 1976 | 1977 |
|--------------------------------------|-------|-------|-------|-------|-------|
| <u>SIZE</u> | | | | | |
| Work Units | | 353 | 356 | 360 | 347 |
| Tillable Acres | 491 | 465 | 528 | 551 | 560 |
| Number of Milk Cows | 26.1 | 29.7 | 34 | 35 | 34.7 |
| Number of Litters of Pigs | 29 | 51 | 53 | 53 | 55 |
| Pounds of Feeder Cattle Prod. | 25457 | 26857 | 22671 | 26803 | 33055 |
| Number of Ewes | 85 | 90.2 | 72.9 | 87.4 | 115 |
| Number of Beef Cows | 45 | 46 | 47 | 41 | 46 |
| <u>EFFICIENCIES - YIELD PER ACRE</u> | | | | | |
| Oats | 53.1 | 40.8 | 39.6 | 58 | 62.1 |
| Alfalfa | 1.9 | 2.3 | 2.5 | 1.4 | 2 |
| Barley | 43.5 | 36.9 | 37.7 | 55 | 52.1 |
| Wheat | 27.2 | 25.4 | 29.2 | 38 | 36.5 |
| Flax | 8.2 | 11.3 | 8.6 | 13 | 12.6 |
| Corn | 33.3 | 50.5 | 54.1 | 46 | 70 |
| Soybeans | 12.6 | 17.1 | 17.0 | 13 | 17.5 |
| Corn Silage | 5.7 | 7.6 | 7.5 | 6.2 | 9.3 |
| Sugar Beets | 22.5 | | 11.2 | 12.4 | 18.4 |
| <u>LIVESTOCK</u> | | | | | |
| Lbs. Butterfat Per Dairy Cow | 361 | 399 | 368 | 422 | 444 |
| Pigs Weaned Per Litter | 8.0 | 7.3 | 7.2 | 7.7 | 7.2 |
| Lambing Percentage | 106 | 126 | 117 | 138. | 122 |
| <u>RETURNS ABOVE FEED COST PER:</u> | | | | | |
| Dairy Cow | 177 | 325 | 318 | 465 | 556 |
| CWT of Hogs | 11 | 3 | 22 | 10 | 10.68 |
| Ewe | 15 | 12 | 3 | 8 | 26 |
| Litter | 83 | 33 | 203 | 102 | 118 |
| CWT. of Feeder Cattle | 8 | 9 | 7 | -2 | 6 |
| Beef Cow | 25 | 66 | -63 | -108 | 4 |
| <u>PRICES RECEIVED PER:</u> | | | | | |
| Lbs. of Butterfat | .97 | 1. | 2 | 2 | 2.39 |
| CWT Hogs | 21 | 21 | 51 | 40 | 39.22 |
| CWT. Feeder Cattle | 21 | 29 | 34 | 37 | 45 |
| CWT. Lamb | 23 | 22 | 44 | 41 | 49 |
| Feeder Pig | | 20 | 42 | 33 | 35 |
| Oats, Bushel | .54 | .56 | 1.37 | 1.48 | 1.03 |
| Alfalfa, Ton | 15 | 15 | 34 | 54 | 33 |
| Barley, Bushel | 1.03 | .91 | 2.61 | 2.43 | 1.61 |
| Wheat, Bushel | 1.52 | 1.78 | 3.66 | 2.77 | 2.42 |
| Flax, Bushel | 2.68 | 2.26 | 6.13 | 7.27 | 4.03 |
| Corn, Bushel | 1.05 | 1.19 | 2.39 | 2.69 | 1.85 |
| Soybeans, Bushel | 2.26 | 2.47 | 4.30 | 6.00 | 5.03 |
| Sugar Beets, Ton | | | 22 | 28 | 21 |
| Potatoes, CWT. | | | 2.68 | 2.94 | 2.32 |

SUMMARY OF FARM EARNINGS BY YEARS, 1977

| Items | 1965 | 1970 | 1975 | 1976 | 1977 |
|---|-------|-------|-------|-------|-------|
| Number of Farms | 201 | 323 | 692 | 657 | 540 |
| <u>Farm Receipts</u> | | | | | |
| Dairy | 1251 | 2096 | 1839 | 2528 | 1989 |
| Dairy Products | 4105 | 7294 | 9650 | 12043 | 11268 |
| Beef Cattle (Incl. Feeders) | 2625 | 3454 | 3484 | 4369 | 4176 |
| Hogs | 1166 | 1545 | 2781 | 2560 | 2622 |
| Sheep & Wool (Incl. Feeders) | 322 | 221 | 258 | 238 | 240 |
| Other Prod. Livestock | 37 | 149 | 86 | 141 | 12 |
| Poultry (Incl. Turkeys) | 2310 | 656 | 296 | 236 | 768 |
| Eggs | 664 | 535 | 79 | 91 | 9 |
| Crops | 4970 | 7957 | 32700 | 38958 | 40038 |
| Mach. & Equip. Sold & Gas Tax Ref. | 410 | 394 | 1385 | 2761 | 1523 |
| Income From Work Off the Farm | 188 | 250 | 859 | 651 | 915 |
| Miscellaneous | 635 | 2001 | 1646 | 1770 | 1927 |
| (1) Total Farm Sales | 18683 | 26552 | 55063 | 66347 | 65488 |
| (2) Increase in Farm Capital | 2345 | 2771 | 9510 | 13447 | 14998 |
| (3) Family Living From the Farm | 283 | 337 | 454 | 464 | 395 |
| (4) Total Farm Rec. (1 + 2 + 3) | 21311 | 29660 | 65027 | 80258 | 80881 |
| <u>Farm Expenses</u> | | | | | |
| Dairy Cattle Bought | 168 | 456 | 463 | 461 | 631 |
| Beef Cattle Bought (Inc. Feeders) | 641 | 1261 | 727 | 996 | 1501 |
| Hogs Bought | 66 | 242 | 274 | 223 | 174 |
| Sheep Bought (Inc. Feeders) | 40 | 18 | 11 | 43 | 37 |
| Other Prod. Livestock | 25 | 46 | 6 | 16 | 8 |
| Poultry Bought (Inc. Turkeys) | 425 | 265 | 40 | 32 | 123 |
| Misc. Livestock Expense | 441 | 593 | 741 | 866 | 832 |
| Feed Bought | 3232 | 2733 | 3625 | 4891 | 4423 |
| Fertilizers & Chemicals | 867 | 1645 | 7001 | 7097 | 7907 |
| Other Crop Exp. | 1017 | 1444 | 3011 | 3789 | 5184 |
| Custom Work Hired | 659 | 785 | 1435 | 1735 | 1819 |
| Gas, Oil & Grease Bt. (Farm Share) | 1002 | 1302 | 2892 | 3343 | 3510 |
| Rep. & Op. Mach, Trac. & Auto (F.S.) | 941 | 1477 | 3459 | 4148 | 4090 |
| Rep. & Upkeep of Real Est. | 148 | 275 | 769 | 1027 | 804 |
| Rep. & Upkeep of Lvstk. Equip. | 95 | 221 | 137 | 162 | 168 |
| Wages of Hired Labor | 654 | 962 | 2203 | 2664 | 2606 |
| Utility Exp.(F. S.) | 262 | 392 | 567 | 646 | 712 |
| Real Estate | 637 | 860 | 1115 | 1221 | 1388 |
| Gen. Farm Expense | 272 | 424 | 1049 | 1285 | 1261 |
| (5) Total Cash Operating Exp. | 11592 | 15401 | 29525 | 34643 | 37178 |
| (6) Pw, Crop & Gen. Mach. Bought (F.S.) | 1908 | 3239 | 12210 | 13111 | 11991 |
| (7) Livestock Equip. Bought | 195 | 357 | 495 | 461 | 767 |
| (8) Bldgs. & Fencing Bought | 1255 | 2604 | 6894 | 7758 | 13267 |
| (9) TOTAL FARM PURCHASES (5 to 8) | 14950 | 21601 | 49124 | 55973 | 63203 |
| (10) Decrease in Farm Capital | | | | | |
| (11) Interest on Farm Capital | 2068 | 5314 | 10588 | 12251 | 12724 |
| (12) Unpaid Family Labor | 96 | 486 | 225 | 222 | 144 |
| (13) Labor Chg. for Part. & Other Oper. | | | 187 | 720 | 190 |
| (14) Bd. Furn. Hired Labor | 86 | 57 | 58 | 49 | 53 |
| (15) TOTAL FARM EXPENSES (9 to 14) | 17200 | 27458 | 60182 | 69214 | 63210 |
| (16) Labor Earnings (4 thru 15) | 4111 | 2202 | 4854 | 11043 | 4567 |
| (17) NET CASH INCOME (1 - 9) | 3733 | 4951 | 5939 | 10374 | 2285 |

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