

VOCATIONAL AGRICULTURE FARM ANALYSIS

FARM BUSINESS MANAGEMENT

SOUTHEASTERN MINNESOTA

**ANNUAL
REPORT**

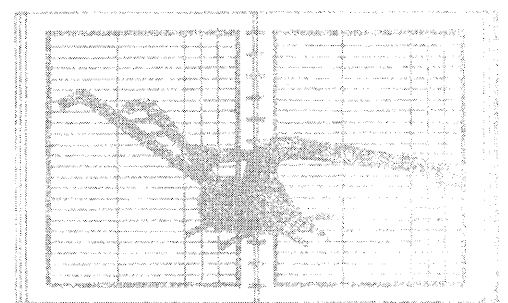
1978

Adult Educational Program

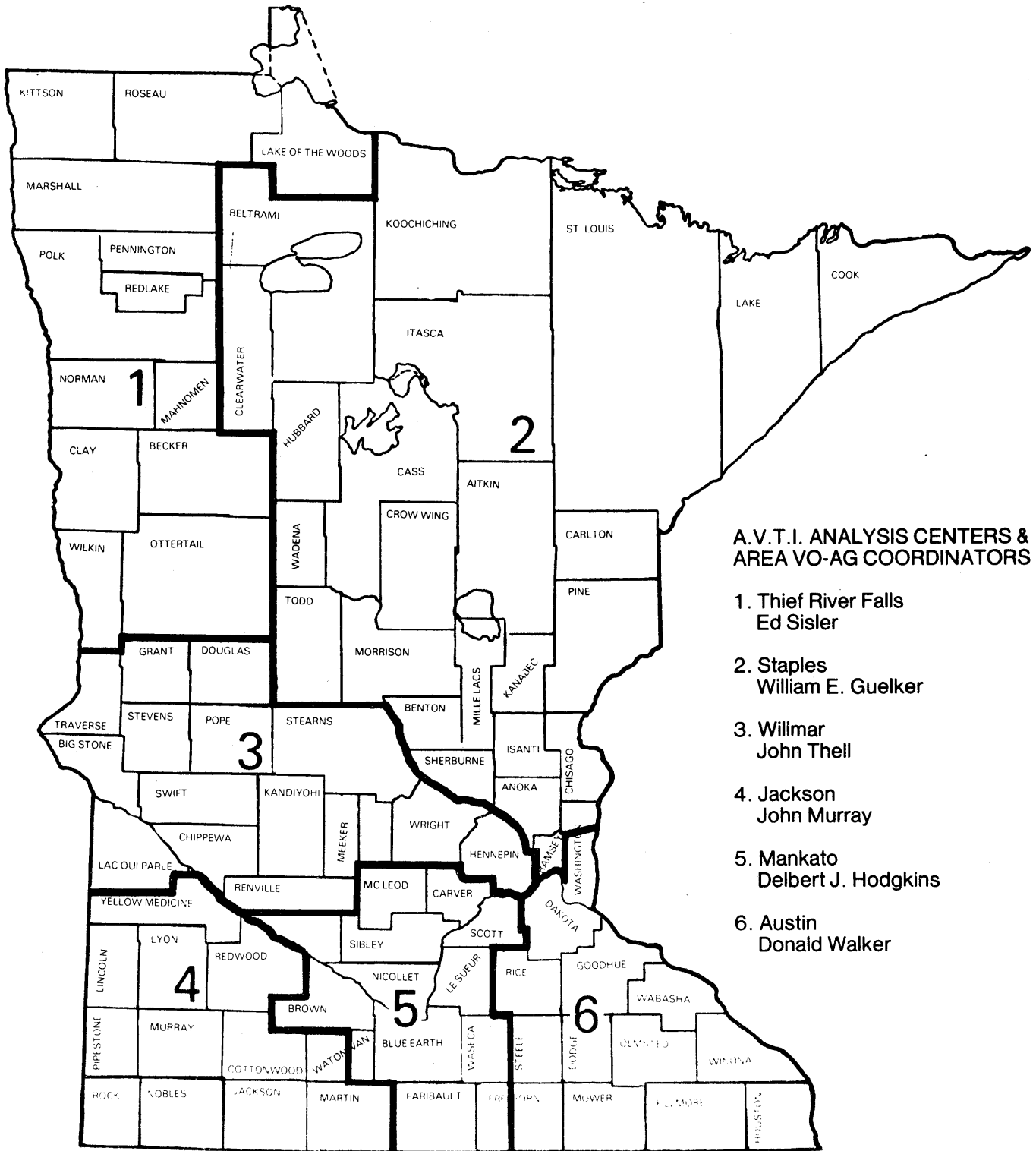
April 1, 1979

**In cooperation with the Vocational Division
Minnesota Department of Education and Agricultural
Education Department University of Minnesota.**

Austin Area Vocational-Technical Institute



VO-AG FARM MANAGEMENT AREAS



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1978 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT
PROGRAM IN SOUTHEASTERN MINNESOTA

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INTRODUCTION

The Adult Farm Business Management Program is a public school program designed to bring the benefits of instruction in business management to farm families. The main purpose of the program is to help farmers achieve their farm business and family goals through improved management, organization, and operational efficiency of their farms.

Instructional programs in Farm Business Management have the following characteristics:

1. There are specific enrollees in each class.
2. Specific units of instruction are part of each course.
3. The courses are offered in a definite sequence.
4. There is continuity between courses leading toward the accomplishment of farm and family goals.
5. Individual on-the-farm instruction is offered each class member.

The Adult Farm Business Management Program, a part of the total Vocational Agricultural Education Program in Minnesota, was started in 1952 as a cooperative program between the University of Minnesota Department of Agriculture Education, the Department of Agricultural Economics, the State Department of Education Vocational Division, and the Public School Vocational Agriculture Departments.

Some of the Area Vocational Technical Institutes had Area Farm Management Instructors who worked in several school districts and published an area analysis report as early as 1955. The east-southcentral (Austin area) and the southeast (Winona area) published area annual reports in 1955. Each of the two areas were officially designated to serve as analysis centers under the direction of an Area Ag Coordinator in 1960. They continued to serve as analysis centers and published annual area analysis reports up through 1977. In 1977 and 1978, the analysis areas in the State were reorganized and combined. The analysis center which now includes most of the old Winona and Austin areas is located at the Austin Area Vocational Technical Institute and known as the Southeast Area.

The analysis of the records and preparation of the report for the Southeast Area is done under the direction of the Area Ag Program Coordinator at the Austin Area Vocational Technical Institute. Directing in a supervisory capacity are Dr. Richard Trumble, Superintendent of Schools; Donald Ingram, Director, Austin AVTI; Paul Day, Odell Barduson, William Hohenhouse, of the State Department of Education; Dr. Edgar Persons, Dr. R. Paul Marvin of the University of Minnesota Agricultural Education Department. Data processing was done by Specialized Data Systems, Inc., Madison, Wisconsin. Special acknowledgement is due John Gedker and the Offset Printing Department at the Austin Area Vocational Technical Institute for printing this report.

This report includes records from the new combined Southeast Area. Below is a listing of the schools, teachers and records from the area. Also, included on the back cover is a map of the six analysis areas in the State of Minnesota.

<u>ADULT FARM MANAGEMENT PROGRAM</u>				
Class Location	Instructor	% Time Adult	Records Processed	No. of Families Served
Albert Lea	Larry Irvine	100%	34	48
Austin	Ronald Hayes	100%	41	49
Blooming Prairie	Gene Francis			
	Ron Shiflet	100%	79	108
Faribault	Clarence Anderson			
	Duane Hutton	100%	124	158
	Kenneth Stassen			
Faribault AVTI	Carl Ziebarth			
	Ron Sommers - Production Agriculture		16	16
Goodhue	Chris Back	100%	26	34
Hayfield	Curtis Berg	100%	24	70
Kenyon	Jerry Bartel	100%	37	47
Lake City	Mark Stenzel	75%	13	14
Lanesboro	Gary Sande	50%	5	9
LeRoy-Ostrander	Randy Sternberg	100%	44	51
Lewiston	Loyel Hoseck	100%	22	27
Northfield	Harold Paulson	60%	24	30
Owatonna	John Zwiebel	100%	43	75
Rochester	Frank Quam	100%	47	71
Red Wing	James Kelm	100%	58	77
Rushford	Stanley Novlan	75%	18	19
St. Charles	Loren Westman	75%	10	11
Southland	Dwain Vangsness			
	Wayne Pike	100%	60	100
Spring Valley	James Erredge	100%	42	44
Wanamingo	Richard Nystuen	50%	8	15
Winona AVTI	David Schroeder, Farm Operation & Management		6	6

<u>VETERANS FARM TRAINING PROGRAM</u>				
Class Location	Instructor		Records Processed	No. Families Served
Austin	Loel Gorden		29	31
Byron	Gilman Shubert		30	38
Lewiston	Art Elliott		11	15
Owatonna	Tom Souba, Vic Richardson		23	28
Plainview	Norbert Phillips		9	9
Preston	Kenneth Byrne		19	28
Red Wing	Wayne Stevens		14	17
Spring Grove	Boyde Anderson		18	18

TABLE 1 - FARM INVENTORIES - 1978

ITEMS		AVERAGE OF 422 FARMS			
1	SIZE OF FARM - TOTAL ACRES			353.3	
2	- TILLABLE ACRES			296.6	
3	WORK UNITS - CROPS			151.16	
4	- LIVESTOCK			289.23	
5	- OTHER			13.82	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS			454.20	
7	NUMBER OF WORKERS			1.70	
8	FARM CAPITAL INVESTMENT PER WORKER			\$ 210158	
9	PRODUCTIVE LIVESTOCK	JAN 1			DEC 31
10	DAIRY COWS	\$ 10790			\$ 12577
11	OTHER DAIRY CATTLE	5690			8216
12	BEEF BREEDING CATTLE	2594			3498
13	BEEF FEEDER CATTLE	3561			5061
14	HOGS	11955			16873
15	SHEEP (INCLUDING FEEDERS) & GOATS	49			64
16	POULTRY-ALL TYPES	35			50
17	OTHER LIVESTOCK	214			190
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 34888			\$ 46529
19	CROP, SEED & FEED	\$ 42577			\$ 49561
20	POWER, MACHINERY & EQUIPMENT				
21	AUTO & TRUCK (FARM SHARE)	\$ 3591			\$ 4363
22	POWER & MACHINERY	27516			32911
23	IRRIGATION EQUIPMENT	223			208
24	CUSTOM WORK EQUIPMENT	27			23
25	LIVESTOCK EQUIPMENT	7494			8695
26	TOTAL POWER, MACHINERY & EQUIP	\$ 38851			\$ 46200
27	LAND	\$168027			\$174579
28	BUILDINGS-FENCES-ETC.	46435			54384
29	TOTAL FARM CAPITAL	\$330779			\$371252
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL				\$ 40474
ITEMS		84 HIGH PROFIT FARMS		84 LOW PROFIT FARMS	
1	SIZE OF FARM-TOTAL ACRES	495.0		307.8	
2	- TILLABLE ACRES	429.9		244.6	
3	WORK UNITS - CROPS	217.31		132.15	
4	- LIVESTOCK	421.64		168.62	
5	- OTHER	20.16		10.92	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	659.11		311.69	
7	NUMBER OF WORKERS	2.01		1.64	
8	FARM CAPITAL INVESTMENT PER WORKER	\$255932		\$212905	
9	PRODUCTIVE LIVESTOCK	JAN 1	DEC 31	JAN 1	DEC 31
10	DAIRY COWS	\$ 10641	\$ 11673	\$ 7079	\$ 9252
11	OTHER DAIRY CATTLE	6048	9619	3229	4101
12	BEEF BREEDING CATTLE	4084	5870	2919	4211
13	BEEF FEEDER CATTLE	7913	11778	1997	2262
14	HOGS	28923	39780	6393	9892
15	SHEEP (INCLUDING FEEDERS) & GOATS	23	26	32	38
16	POULTRY-ALL TYPES			80	102
17	OTHER LIVESTOCK				
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 57632	\$ 78745	\$ 21729	\$ 29859
19	CROP, SEED & FEED	\$ 74497	\$ 88674	\$ 33928	\$ 36474
20	POWER, MACHINERY & EQUIPMENT				
21	AUTO & TRUCK (FARM SHARE)	\$ 5160	\$ 6114	\$ 3435	\$ 4248
22	POWER & MACHINERY	38632	46761	22908	27539
23	IRRIGATION EQUIPMENT	196	155		
24	CUSTOM WORK EQUIPMENT				
25	LIVESTOCK EQUIPMENT	10273	12845	5204	6639
26	TOTAL POWER, MACHINERY & EQUIP	\$ 54261	\$ 65875	\$ 31547	\$ 38426
27	LAND	\$209840	\$220099	\$192527	\$195312
28	BUILDINGS-FENCES-ETC.	\$ 77026	\$ 87393	\$ 35588	\$ 47292
29	TOTAL FARM CAPITAL	\$473256	\$540787	\$315318	\$347363
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 67530		\$ 32045

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1978

	AVERAGE OF 422 FARMS	84 MOST PROFITABLE	84 LEAST PROFITABLE
1 SALE OF LIVESTOCK & LIVESTOCK PROD.			
2 DAIRY COWS	\$ 3439	\$ 3727	\$ 2256
3 DAIRY PRODUCTS	28511	29879	16604
4 OTHER DAIRY CATTLE	2532	2720	1732
5 BEEF BREEDING CATTLE	1179	1199	1518
6 BEEF FEEDER CATTLE	6987	17182	3771
7 HOGS COMPLETE & MIXED	22589	60542	7144
8 HOGS FINISHING	12017	25347	11955
9 HOGS PROD. WEANING PIGS	2119	4723	1046
10 SHEEP, GOATS & WOOL, FARM FLOCK	52	2	61
11 SHEEP & WOOL, FEEDER LAMBS	11	22	
12 CHICKENS (INCL. HENS & BROILERS)	14	17	15
13 TURKEYS			
14 EGGS	164		18
15 OTHER PROD. LVSTK. & PROD.	927		
16 OTHER MISC. LVSTK. INCOME			
17 TOTAL SALES OF PROD. LVSTK.	\$ 80541	\$ 145361	\$ 46122
18 SALE OF CROPS			
19 WHEAT	211	210	122
20 OTHER SMALL GRAINS	455	664	358
21 CORN	18324	29563	18008
22 SOYBEANS	10665	13120	9849
23 OTHER ROW CROPS	621	826	154
24 LEGUMES & OTHER FORAGE	400	229	379
25 GRASS SEED			
26 FRUITS & NUTS	170		854
27 VEG. ROADSIDE MARKET & SPEC.	81		376
28 NURSERY, TIMBER & OTHER	11		35
29 SET ASIDE ACRES-GOV. PAYMENTS	1109	1452	1326
30 TOTAL SALES FROM CROPS	\$ 32046	\$ 46062	\$ 31460
31 CAPITAL ASSETS SOLD	1988	3723	2620
32 GAS TAX REFUND	183	260	123
33 INCOME FROM WORK OFF THE FARM	1115	1455	871
34 CUSTOM WORK ENTERPRISE INCOME			
35 PATRONAGE REFUNDS	1201	1836	730
36 MIS. FARM INCOME	1594	2470	1723
37 TOTAL FARM SALES	\$118668	\$ 201166	\$ 83649
38 INCREASE IN FARM CAPITAL	40474	67530	32045
39 FAMILY LIVING FROM THE FARM	614	733	405
40 TOTAL FARM REC. (37)+(38)+(39)	\$159756	\$ 269429	\$116098

TABLE 2A shows all sources of cash income for the whole farm which includes land-lords share. For operators share only of Cash Receipts, see Table 6A. In addition to Cash Receipts, the increase in Farm Capital (item 38) and Family Living from the Farm (item 39) are included in Total Receipts. Increase in Farm Capital is calculated by subtracting the Total Farm Capital at the beginning of the year from the Total Farm Capital at the end of the year (Table 1A, item 29). A decrease in Farm Capital is shown on Table 2B, item 40. Family Living from the Farm represents the cash value of farm produce consumed during the year.

TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1978

	AVERAGE OF 422 FARMS	84 MOST PROFITABLE	84 LEAST PROFITABLE
1 PURCHASE OF LIVESTOCK			
2 DAIRY COWS	\$ 1410	\$ 444	\$ 2802
3 OTHER DAIRY CATTLE	814	674	839
4 BEEF BREEDING CATTLE	295	454	620
5 BEEF FEEDER CATTLE	2961	8562	1371
6 HOGS COMPLETE & MIXED	1416	1990	836
7 HOGS FINISHING	5306	10873	5540
8 HOGS PRODUCING WEANING PIGS	198	134	244
9 SHEEP & GOATS	3		
10 SHEEP, FEEDER LAMBS	9		
11 CHICKENS (INCL. HENS & BROILERS)	58	2	60
12 TURKEYS			
13 OTHER PRODUCTIVE LIVESTOCK	240		
14 MISC. LIVESTOCK EXPENSE	3533	4953	2392
15 FEED BOUGHT	14114	25735	10705
16 FERTILIZER	7534	12287	5999
17 CHEMICALS	3564	5784	3367
18 OTHER CROP EXPENSE	4904	7409	4126
19 IRRIGATION OPERATION COSTS	7	17	
20 CUST. WORK ENT. OP. COSTS, INCL. LAB.			
21 CUSTOM WORK HIRED	2993	3735	2559
22 REP. & UPKEEP OF LVSTK. EQUIP.	898	1375	565
23 REP. & UPKEEP OF FARM REAL ESTATE	1364	2166	1215
24 GAS, OIL & GREASE BOUGHT (FS)	2984	4018	2527
25 REP. & OP. MACH. TRAC. TRK. & AUTO (FS)	3972	5525	4014
26 REP. & UPKEEP OF IRRIG. EQUIP.	1	2	
27 REP. CUSTOM WORK ENTERPRISE			
28 WAGES OF HIRED LABOR	2780	4634	3009
29 PERS. PROP. & REAL ESTATE TAXES	2612	4100	2194
30 GENERAL FARM EXPENSE	1939	2746	2163
31 TELEPHONE EXPENSE (FS)	271	334	299
32 ELECTRICITY EXPENSE (FS)	1315	1944	942
33 TOTAL CASH OPERATING EXPENSE	\$ 67495	\$109897	\$ 58388
34 POW. CROP & GEN. MACH. BOUGHT (FS)	14713	21662	12735
35 IRRIGATION EQUIPMENT BOUGHT	17		
36 CUSTOM WORK EQUIPMENT BOUGHT			
37 LIVESTOCK EQUIPMENT BOUGHT	2900	5301	2555
38 NEW REAL ESTATE & IMPROVEMENT	19502	28343	19061
39 TOTAL FARM PURCHASES (33)THRU(38)	\$ 104627	\$165203	\$ 92739
40 DECREASE IN FARM CAPITAL			
41 INTEREST ON FARM CAPITAL	24571	35492	23194
42 UNPAID FAMILY LABOR	896	895	748
43 LABOR CHARG. FOR PARTNERS & OTHER OP.	1414	2780	830
44 BOARD FURNISHED HIRED LABOR	114	185	67
45 TOTAL FARM EXPENSE (39)THRU(44)	\$ 131622	\$204554	\$117578
46 RET. TO OP. LAB. & MGMT. SING. OP. (W.F.) (2A/40)-(45)	\$ 28134	\$ 64875	\$(-1480)
47 NUMBER OF OPERATORS	1	1	1
48 FULL TIME OPERATOR EQUIVALENTS	1.16	1.32	1.09
49 RET. TO OP. LAB. & MGMT/FULL TIME OPERATOR EQUIVALENTS	24253	49148	(-1358)

RETURN TO OPERATORS LABOR & MGMT. represents the return for the operators Labor and Management after all expenses are deducted.

TABLE 3 - ENTERPRISE STATEMENT - 1978

		<u>AVERAGE OF</u> <u>422 FARMS</u>	<u>84 MOST</u> <u>PROFITABLE</u>	<u>84 LEAST</u> <u>PROFITABLE</u>
1	RETURNS & NET INCREASES			
2	PRODUCTIVE LIVESTOCK			
3	DAIRY COWS	\$ 28941	\$ 30506	\$ 16628
4	OTHER DAIRY CATTLE	8494	10251	3899
5	BEEF BREEDING CATTLE	2648	4165	2918
6	FEEDER CATTLE	4567	10641	1957
7	HOGS, COMPLETE & MIXED	24745	67478	8231
8	HOGS, FINISHING ENTERPRISE	7389	16132	6914
9	PRODUCING WEANING PIGS	2687	5040	1944
10	SHEEP & GOATS	62	17	68
11	SHEEP, FEEDER LAMBS	4	11	
12	CHICKENS (INCL. HENS & BR.)	140	18	
13	TURKEYS			
14	OTHER PRODUCTIVE LIVESTOCK	659		
15	TOTAL PRODUCTIVE LIVESTOCK	\$ 80339	\$ 144258	\$ 42559
16	VALUE OF FEED FED TO LIVESTOCK	35516	59598	22449
17	RETURN OVER FEED FROM LIVESTOCK (15-16)	44823	84660	20110
18	CROP, SEED & FEED	44167	68421	32047
19	COOPERATIVE PATRONAGE REFUNDS	1201	1836	730
20	MISC. FARM INCOME	1594	2470	1723
21	CUSTOM WORK ENTERPRISE			
22	TOTAL RETURNS & NET INCREASES (17+18+19+20+21)	\$ 91783	\$ 157387	\$ 54610
23	EXPENSES & NET DECREASES			
24	TRUCK & AUTO (F.S.)	3359	4959	2665
25	TRACTORS & CROP MACHINERY	12632	17736	10697
26	IRRIGATION EQUIPMENT	32	43	
27	ELECTRICITY	1315	1944	942
28	LIVESTOCK EQUIPMENT	2614	4154	1695
29	BUILDINGS, FENCES & TILING	5607	9219	4766
30	BARE LAND	(-504)	(-2112)	(-6)
31	MISC. LIVESTOCK EXPENSE	3533	4953	2392
32	LABOR	4254	6164	4259
33	LABOR CHARGE FOR OTHER OP(S)	1414	2780	830
34	PROPERTY TAX	2612	4100	2194
35	GENERAL FARM EXP. & TELEPHONE	2210	3080	2462
36	INTEREST ON FARM CAPITAL	24571	35492	23194
37	TOTAL EXPENSES & NET DECREASES	\$ 63649	\$ 92511	\$ 56090
38	RET. TO OPS. LABOR AND MGMT. (22-37)	\$ 28134	\$ 64875	\$ (-1480)
39	NUMBER OF FARM OPERATORS	1	1	1

TABLE 4 - HOUSEHOLD EXPENSE - 1978

ITEMS		AVERAGE OF 248 FARMS	PER ADULT EQUIV	49 HIGH PROFIT FARMS	PER ADULT EQUIV	49 LOW PROFIT FARMS	PER ADULT EQUIV
1	NUMBER OF PERSONS - FAMILY	4		5		4	
2	NUMBER OF ADULT EQUIVALENT - FAMILY	3.3		3.9		3.0	
3	CHURCH & WELFARE	\$ 751	\$ 227.58	\$ 1357	\$ 347.95	\$ 594	\$ 198.00
4	MEDICAL CARE & HEALTH INSURANCE	1666	504.85	2091	536.15	1372	457.33
5	FOOD & MEALS BOUGHT	2916	883.64	3394	870.26	2744	914.67
6	OPERATING EXPENSE & SUPPLIES	1093	331.24	1083	277.69	1414	471.33
7	FURNISHINGS & EQUIPMENT	1026	310.91	1254	321.54	866	288.67
8	CLOTHING & CLOTHING MATERIALS	984	298.18	1313	336.67	750	250.00
9	PERSONAL CARE, PERSONAL SPENDING	502	152.12	545	139.74	486	162.00
10	EDUCATION	261	79.09	438	112.31	202	67.33
11	RECREATION	569	172.42	692	177.44	444	148.00
12	GIFTS & SPECIAL EVENTS	602	182.42	1050	269.23	497	165.67
13	PERSONAL SHARE TRUCK & AUTO EXPENSE	574	173.94	690	176.92	636	212.00
14	OPERATOR SHARE UPKEEP ON DWELLING	324	98.18	251	64.36	194	64.67
14A	CASH RENT (PERSONAL)	7	2.12			39	13.00
15	PERSONAL SHARE TELEPHONE & ELECTRIC EXP.	383	116.06	532	136.41	367	122.33
15A	PERSONAL SHARE-GENERAL FARM EXPENSE	39	11.82	43	11.03	42	14.00
16	TOTAL CASH LIVING EXPENSE	\$11698	\$3544.85	\$ 14732	\$ 3777.44	\$10646	\$ 3548.67
17	PERSONAL SHARE NEW TRUCK & AUTO	749	226.97	1082	277.44	537	179.00
18	NEW DWELLING BOUGHT	1208	366.06	1601	410.51	2407	802.33
19	TAXES & OTHER DEDUCTIONS	1788	541.82	3470	889.74	1572	524.00
20	LIFE INS & OTHER SAVINGS & INVESTMENTS	2153	652.42	4041	1036.15	1294	431.33
21	TOTAL HOUSEHOLD & PERSONAL (16)THRU(20)	\$17595	\$5331.82	\$ 24926	\$ 6391.28	\$16456	\$ 5485.33
22	TOTAL FAMILY LIVING FROM THE FARM (33)	606	183.64	662	169.74	524	174.67
23	TOTAL CASH & NON-CASH EXPENSES (21) + (22)	\$18201	\$5515.45	\$ 25588	\$ 6561.03	\$16981	\$ 5660.33
24	FAMILY LIVING FROM THE FARM						
25		QTY.	OP. SHARE	QTY.	OP. SHARE	QTY.	OP. SHARE
26	MILK & CREAM (QUARTS)	\$ 670	\$ 151	\$ 512	\$ 118	\$ 583	\$ 131
27	BEEF & BUFFALO (POUNDS)	635	328	588	289	563	286
28	PORK (POUNDS)	211	97	494	222	175	82
30	POULTRY, ALL FOWL (POUNDS)	11	3	3	2	37	7
31	EGGS (DOZEN)	3	1				
32	VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL		26		32		18
33	TOTAL FAMILY LIVING FROM THE FARM	\$	\$ 606		\$ 662		\$ 524

EXPLANATION OF RATIO'S IN TABLE 5

ITEM 28 - The Ratio of Total Farm Expense to Total Farm Receipts, sometimes called the Gross Ratio, expresses the percentage of each dollars worth of income consumed by expenses. It is calculated by dividing item 46, Table 6B by item 40, Table 6A.

ITEM 29 - The Ratio of Total Assets to Total Liabilities, sometimes called the Net Capital Ratio, measures the degree of financial safety in the farm business. It shows the number of dollars in assets available to cover each dollar of debt.

ITEM 30 - The Ratio of Non-Real Estate Assets to Non-Real Estate Liabilities, sometimes called the Intermediate Ratio, is calculated by dividing the sum of items 1, 2, 3, & 7 by the Non-Real Estate Liabilities, items 11, 12 & 13.

ITEM 31 - The Ratio of Real Estate Assets to Real Estate Liabilities is calculated by dividing the sum of items 4, 5, and 8 by item 10. Lending agencies are often interested in the relationship of item 30 to item 31.

ITEM 32 - The Ratio of Net Worth to Total Liabilities is a ratio of owners equity to his total debt. It expresses the percentage of his liabilities that are covered by Net Worth.

ITEM 33 - The Ratio of Cash Operating Expense to Adjusted Total Farm Sales is calculated by dividing item 35 in Table 6B by item 41, Table 6A. It differs from item 28 (Ratio of Total Farm Expense to Total Farm Receipts) in that it does not include the sale or purchase of Capital Assets.

ITEM 34 - The Ratio of Total Farm Receipts to Average Farm Capital-Whole Farm, sometimes called the Capital Turnover Ratio, is calculated by dividing item 40, Table 2A by the Average Farm Capital in Table 1. It indicates to the farm operator the amount of gross income received for each dollars worth of capital used in the business.

ITEM 35 - The Ratio of Total Farm Receipts to Average Farm Capital-Operators Share. The same as item 34 except it is for the operators share only. Calculated by dividing item 40, Table 6A by the average operators Farm Capital on Table 5.

TABLE 5 - NET WORTH STATEMENT--OPERATOR 1978

TABLE 3		NET WORTH STATEMENT--OPERATOR 1976		AVERAGE OF 317 FARMS		63 HIGH PROFIT FARMS		63 LOW PROFIT FARMS	
ITEMS		JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 31696	\$ 42507	\$ 53539	\$ 70535	\$ 19710	\$ 26715		
2	CROP, SEED, & FEED	39410	46857	71448	86605	32216	35460		
3	TOTAL POWER, MACH & EQUIP	36700	43958	54190	65241	30129	37527		
4	LAND	71025	77436	87156	98257	94269	97629		
5	BUILDINGS, FENCES, ETC.	41516	49351	68512	79645	35258	45362		
6	TOTAL FARM CAPITAL	\$220348	\$260110	\$334845	\$400283	\$211581	\$242693		
7	NON-FARM ASSETS	\$ 16533	\$ 18383	\$ 26586	\$ 28395	\$ 10871	\$ 12291		
7A	CASH ON HAND & IN BANK	5041	6322	4852	6541	4245	5131		
8	DWELLING	12377	13489	13729	14997	9668	11391		
9	TOTAL ASSETS	\$254300	\$298304	\$380012	\$450216	\$236365	\$271507		
10	REAL ESTATE MORTGAGES	\$ 72822	\$ 83054	\$ 95584	\$110213	\$ 84438	\$ 91374		
11	CHATTEL MORTGAGES	44607	51397	64964	66722	39259	52970		
12	NOTES	12108	13931	17126	18894	12532	15907		
13	ACCOUNTS PAYABLE	2561	2502	2476	2523	2011	2623		
14	TOTAL LIABILITIES	\$132098	\$150884	\$180149	\$198352	\$138241	\$162873		
15	FARMERS NET WORTH (9-14)	\$122202	\$147419	\$199863	\$251865	\$ 98124	\$108633		
16	GAIN (OR LOSS) IN NET WORTH		\$ 25218		\$ 52002		\$ 10509		
17	SUPPLEMENTARY MANAGEMENT INFORMATION			AVERAGE	HIGH	LOW			
18	RET. TO OPERATORS LABOR & MGMT. (6B/47)			\$ 27793	\$ 63418	\$ 478			
19	RET. TO CAPITAL & FAMILY LABOR (6B/48)			35500	77007	6074			
20	NON-FARM INCOME								
21	OUTSIDE INVESTMENT INCOME			1810	873	5540			
22	OTHER PERSONAL INCOME & INCOME TAX REFUND			2995	2438	4467			
22A	SALE OF PERSONAL SHARE-DWELLING, AUTO & TRUCK			37		44			
23	TOTAL NON-FARM INCOME			\$ 4842	\$ 3310	\$10052			
24	TOTAL FAMILY FARM & NON-FARM INCOME (19+23)			\$ 40342	\$ 80318	\$16126			
25	TOTAL MONEY BORROWED			75165	99231	76316			
26	TOTAL PAID ON DEBT (PRINCIPLE)			57790	81001	58072			
27	TOTAL HOUSEHOLD & PERSONAL CASH/ NON-CASH EXP. (4/23)			13514	18074	10962			
28	RATIO: TOTAL FARM EXP TO TOTAL FARM RECEIPTS (O.S.)			.814	.747	.996			
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES			JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
30	RATIO: NON-REAL ESTATE ASSETS NON-REAL ESTATE LIABILITIES			1.925	1.977	2.109	2.270	1.710	1.667
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES			2.183	2.330	2.491	2.919	1.806	1.638
32	RATIO: NET WORTH TO TOTAL LIABILITIES			1.715	1.689	1.772	1.750	1.648	1.690
33	*RATIO: CASH OPERATING EXPENSES TO ADJUSTED TOTAL FARM SALES (O.S.)			.925	.977	1.109	1.270	.710	.667
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (W.F.)				.727		.651		.936
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (O.S.)				.455		.506		.371
					.622		.682		.491

*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

The NET WORTH STATEMENT shows the operators financial progress during the year and from this statement he can study his progress from year to year. Items 1 through 5 show the distribution of capital invested by the operator in the farm business.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1978

		AVERAGE OF 422 FARMS	84 MOST PROFITABLE	84 LEAST PROFITABLE
1	SALE OF LVSTK. & LVSTK. PROD.			
2	DAIRY COWS	\$ 3111	\$ 3792	\$ 1780
3	DAIRY PRODUCTS	26507	31387	14819
4	OTHER DAIRY CATTLE	2341	2701	1522
5	BEEF BREEDING CATTLE	1087	1359	1120
6	BEEF FEEDER CATTLE	6016	11803	3682
7	HOGS COMPLETE & MIXED	20599	58273	5919
8	HOGS FINISHING	11887	25394	11853
9	HOGS PRODUCING WEANING PIGS	1952	3989	1136
10	SHEEP, GOATS & WOOL, FARM FLOCK	52	13	61
11	SHEEP, WOOL, FEEDER LAMB	11	54	
12	CHICKENS (INCL. HENS & BROILERS)	10	19	14
13	TURKEYS			
14	EGGS	100	24	18
15	OTHER PROD. LVSTK. & PRODUCTS	927		
16	OTHER MISC. LVSTK. INCOME			
17	TOTAL SALES OF PROD. LVSTK.	\$ 74600	\$ 138809	\$ 41924
18	SALE OF CROPS			
19	WHEAT	186	172	94
20	OTHER SMALL GRAIN	409	572	347
21	CORN	16753	29500	16617
22	SOYBEANS	9535	13659	8706
23	OTHER ROW CROPS	557	1303	174
24	LEGUMES & OTHER ROUGHAGE	308	243	327
25	GRASS SEED			
26	FRUITS & NUTS	170		854
27	VEG., ROADSIDE MKT. & SPEC.	45		197
28	NURSERY, TIMBER & OTHER	11		35
29	SET ASIDE ACRES - GOV. PAYMENTS	1057	1511	1055
30	TOTAL SALES FROM CROPS	\$ 29031	\$ 46961	\$ 28406
31	CAPITAL ASSETS SOLD	1206	3032	1609
32	GAS TAX REFUND	171	254	110
33	INCOME FROM WORK OFF THE FARM	1056	1340	874
34	CUSTOM WORK ENTERPRISE INCOME			
35	PATRONAGE REFUNDS	1157	1976	660
36	MISC. FARM INCOME	1462	2525	1125
37	TOTAL FARM SALES	\$ 108683	\$ 194896	\$ 74769
38	INCREASE IN FARM CAPITAL	38977	62859	30044
39	FAMILY LIVING FROM THE FARM	614	879	434
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 148224	\$ 258634	\$ 105247
41	ADJUSTED TOTAL FARM SALES (37)-(31)	\$ 107478	\$ 191864	\$ 73160
42	TOTAL CASH FARM OPERATING EXP.	77798	127955	66774
43	NET CASH OPERATING INCOME (41-42)	\$ 29680	\$ 63909	\$ 6386

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1978

	AVERAGE OF 422 FARMS	84 MOST PROFITABLE	84 LEAST PROFITABLE
1 PURCHASE OF LIVESTOCK			
2 DAIRY COWS	\$ 1325	\$ 621	\$ 2005
3 OTHER DAIRY CATTLE	793	548	560
4 BEEF BREEDING CATTLE	275	348	225
5 BEEF FEEDER CATTLE	2585	5947	1345
6 HOGS COMPLETE	1228	1823	1050
7 HOGS FINISHING	5258	10903	5490
8 HOGS PRODUCING WEANING PIGS	190	122	89
9 SHEEP, FARM FLOCK	3	1	
10 SHEEP FEEDER LAMBS	9	43	
11 CHICKENS	33	4	62
12 TURKEYS			
13 OTHER PRODUCTIVE LIVESTOCK	240		
14 MISCELLANEOUS LIVESTOCK EXPENSE	3311	4805	2217
15 FEED BOUGHT	13207	25263	9947
16 FERTILIZER	7012	11766	5407
17 CHEMICALS	3288	5473	2900
18 OTHER CROP EXPENSE	4589	7450	3673
19 IRRIGATION OPERATION COST	6		
20 CUSTOM WORK OPERATOR COSTS INCL. LAB.			
21 CUSTOM WORK HIRED	2803	3650	2161
22 REPAIR & UPKEEP OF LIVESTOCK EQUIPMT.	854	1426	459
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1281	2249	993
24 GAS, OIL, GREASE BOUGHT (FARM SHARE)	2837	4137	2411
25 REPAIR & OPER. OF MACH. TRAC. TRUCK, AUTO	3798	5763	3748
26 REPAIR & UPKEEP OF IRRIGATION EQUIPMT.			
28 WAGES OF HIRED LABOR	2704	5043	2896
29 PERSONAL PROPERTY & REAL ESTATE TAXES	1547	2729	1335
30 CASH RENT	5367	8215	4198
31 GENERAL FARM EXPENSES	1818	2677	2036
32 TELEPHONE EXPENSE (FARM SHARE)	258	331	289
33 ELECTRICITY EXPENSE (FARM SHARE)	1237	1947	906
34 INTEREST EXPENSE ^{7%}	9939	14671	10372
35 TOTAL CASH OPERATING EXPENSE	\$ 77794	\$ 127955	\$ 66774
36 POWER, CROP & GEN. MACH. BOUGHT (F.S.)	13826	20108	12234
37 IRRIGATION EQUIPMENT BOUGHT	17		
39 LIVESTOCK EQUIPMENT BOUGHT	2718	4963	2298
40 NEW REAL ESTATE & IMPROVEMENTS	18584	27207	18219
41 TOTAL FARM PURCHASES (35)THRU(40)	\$112939	\$ 180233	\$ 99525
42 DECREASE IN FARM CAPITAL			
43 INTEREST ON FARM CAPITAL (EQUITY)	7013	12549	5359
44 UNPAID FAMILY LABOR	896	1045	849
45 BOARD FURNISHED HIRED LABOR	111	228	60
46 TOTAL FARM EXPENSE (41)THRU(45)	\$120959	\$ 194053	\$ 105793
47 RETURN TO OP. LAB. & MGMT. (6A/40)-(46)	\$ 27265	\$ 64581	\$ (-545)
48 RETURN TO CAPITAL & FAM. LAB.(47+44+43)	\$ 35174	\$ 78175	\$ 5663

TABLE 6B lists the operators share of all cash expense items. The sum of item 34 (interest expense on borrowed capital) and items 43 (interest on the operators equity of farm capital) is equal to 7% of the operators average farm capital found on line 6, Table 5.

RETURN to CAPITAL and FAMILY LABOR represents the amount available for debt service, living expense and savings.

MOST COMMON PRICES USED FOR FEED IN THE 1978 REPORT

FARM GROWN FEEDS	
CORN	\$ 1.90
OATS	1.10
ALF. HAY	40.00
HAYLAGE	20.00
CORN SIL.	13.00

	PASTURE PER HEAD PER MONTH		
	GREEN	ROTATION	PERMANENT
	CHOP	PASTURE	PASTURE
Cows -----		\$8.00	\$6.00
Young Cattle -----		4.00	3.00
Hogs -----		1.00	.75
Pigs (under 6 mos.) -----		.50	.38
Sheep -----		1.45	1.10
Lambs -----		.73	.55

EXPLANATION OF WORK UNITS

The TOTAL WORK UNITS on any one farm is one 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. Total number of Work Units is not a measure of how hard a farmer works but it does measure how much is being accomplished on the farm.

TABLE 7 WORK UNITS FOR CROPS, LIVESTOCK AND WORK OFF OF THE FARM

Item	No. of Work Units	Item	No. of Work Units/acre
Dairy Cows	7.0/cow	Canning Peas	.40/acre
Other Dairy Cattle	1.2/head	Oat Silage	.40/acre
Beef Breeding Cows	1.5/head	Canning Corn	.50/acre
Beef Feeders	.12/cwt.	Corn for Grain	.55/acre
Hogs - Complete	.12/cwt.	Soybeans	.45/acre
Hogs - Finishing	.06/cwt.	Corn & Cane Silage	.60/acre
Hogs - Wean. Pigs	1.4/litter	Alfalfa Hay	.60/acre
Sheep, Farm Flock	.60/head	O. Leg. & Mix Hay	.40/acre
Lambs, Feeders	.30/cwt.	Other Grass Hay	.30/acre
Chickens, Lay. Flock	5.0/100	Annual Hay	.40/acre
Broilers	.20/cwt.	Leg. & Grass Silage	.40/acre
Turkeys, Lay. Flock	25.0/100	Leg & Grass Seed	.40/acre
Turkey Poults	.12/cwt.	Summer Fallow Tilled	.20/acre
Labor Off the Farm	1.0/\$40	Wild Hay	.20/acre
Set Aside Acres, tilled	.20/acre	Tillable Grass Past.	.05/acre
Legume Pasture	.05/acre	Non-Till. Pasture	.01/acre
Barley, Wheat, Oats, Rye	.30/acre		

The following values are used for each type of animal in calculating total number of animal units on Table 8, Items 6 and 30.

TYPE OF ANIMAL	ANIMAL UNITS	TYPE OF ANIMAL	ANIMAL UNITS
Dairy Cows	1.0/head	Pigs	.2/head
Other Dairy (young st.)	.5/head	Sheep, Adults	.143/head
Beef Cows	.8/head	Lambs	.071/head
Oth. Beef (young st.)	.3/head	Chickens, Lay. Hens	.02/head
Beef Feeders	1.0/head	Broil. & Turk. Poults	1.0/1100 Lb.
Hogs, Adults	.4/head	Turkeys, Lay. Flock	.04/head

MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

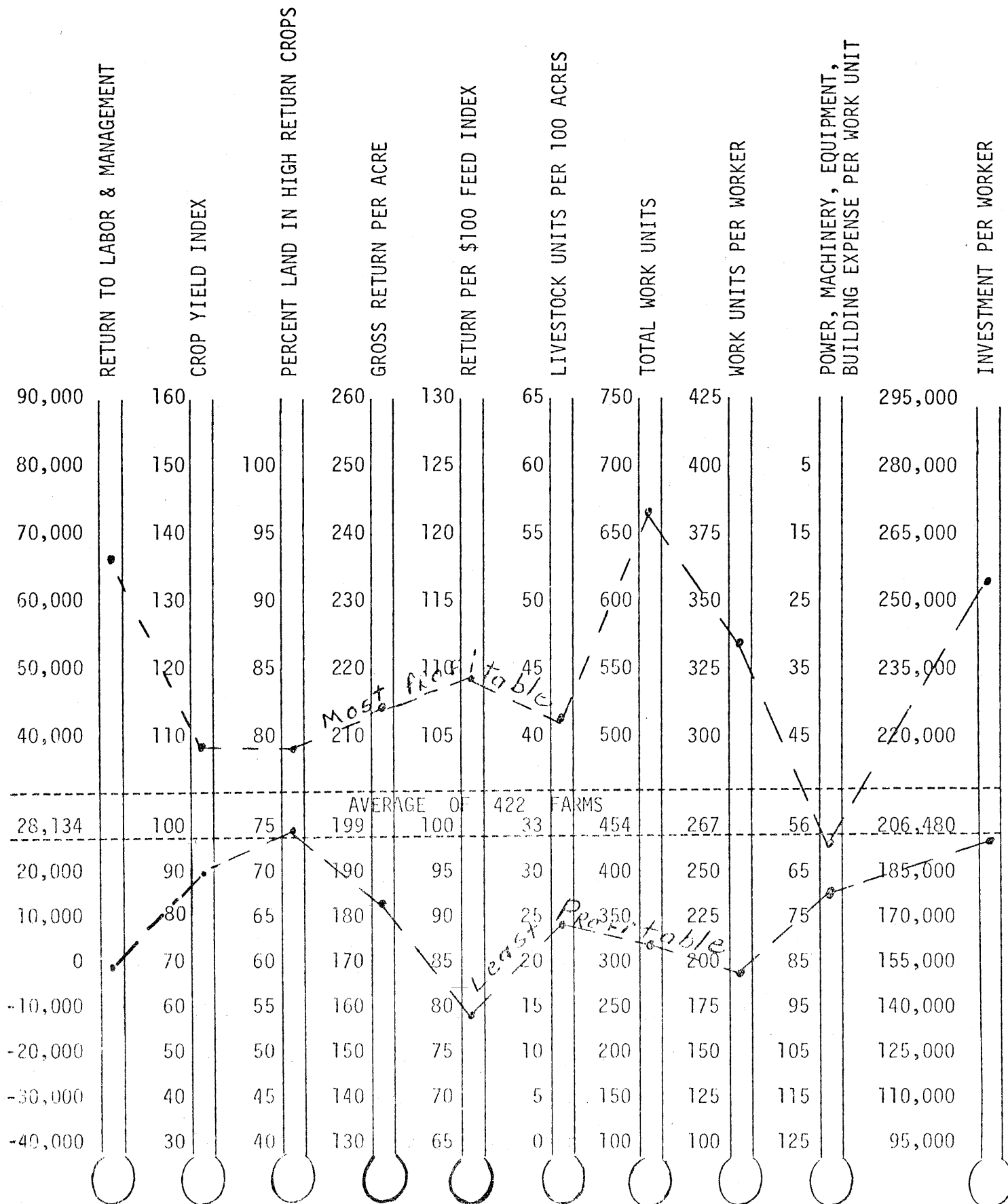
The following explanations and definitions are for use in interpreting Table 8 and the Thermometer Chart.

1. Ret.to Lab. & Mgmt-A measure of the relative financial return for the operators labor, taking into account all income and expense, cash and non-cash, including a charge for the use of farm capital. This is based on the whole farm business and is found also in Table 2 and Table 3.
2. Crop Yield Index - A measure of the crop yield level for all crops produced expressed as a percentage of the average; the average being 100%.
3. Percent of Tillable Land in High Return Crops - A measure of crop selection based on a rating of individual crops. Crop ratings take into account such things as dollar return, effect on soil, TDN, yield, labor required, etc. Ratings can be found on Table 9.
4. Gross Return per Acre - An additional measure of crop selection based on total production times an average price for the crops, plus other crop income.
5. Return per \$100 Feed Fed to Productive Livestock - Measures the general level of efficiency for all livestock. It is expressed as a percentage of the average and combines the individual livestock indexes into one figure.
6. Livestock Units per 100 Acres - A measure of livestock density or population. Unit values are assigned to the various classes of livestock. Unit values are found in Table 7.
7. Size of Business - Work Units - A measure of the total work load. A Work Unit represents the average accomplishment of a worker in one 10-hour day. Work Unit values are assigned to each class of livestock, each crop, and to other tasks utilizing farm labor.
8. Work Units per Worker - Measures labor efficiency. It is the total work units divided by the number of workers on the farm including the operator, hired labor and family labor.
9. Power, Machinery, Equipment and Building Expense per Work Unit - A measure of expense control. It is the total of items 24 through 29 in Table 3 divided by the number of Work Units.
10. Farm Capital Investment per Worker - Another measure indicating size of business. Useful in comparing a farm business to other industries or businesses.

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

TABLE 8 - MEASURES OF FARM ORGANIZATION - 1978

		AVERAGE OF 422 FARMS	84 MOST PROFITABLE	84 LEAST PROFITABLE
1	RETURN TO OPERATORS LAB & MGMT.	\$ 28134	\$ 64875	\$(-1480)
2	CROP YIELD INDEX	100.0	108.1	89.9
3	PERCENT TILL. LAND IN H.R. CROPS	75.0	78.8	74.1
4	GROSS RET/TILL.ACRE EXC. PASTURE	\$ 198.51	\$ 214.51	\$ 181.52
5	RET.PER \$100 PROD. LVSTK. INDEX	100.0	107.7	78.8
6	LVSTK. UNITS PER 100 ACRES*	32.53	41.78	22.75
7	SIZE OF BUSINESS IN WORK UNITS	454.20	659.11	311.69
8	WORK UNITS PER WORKER	267.18	327.92	190.05
9	POW., MACH.,EQ.,BLDG. EXP/WORK UNIT	\$ 56.27	\$ 57.74	\$ 66.62
10	FARM CAPITAL INVESTMENT/WORKER	\$ 206480	\$252250	\$202037
11	INDEX OF RETURN/\$100 FEED FED			
12	6100A BEEF BREEDING CATTLE	100.0	110.0	85.8
13	6140A BEEF FEEDERS, FEEDLOT	100.0	103.0	89.7
14	6240A CHICKENS, LAYING FLOCK	100.0		
15	6290A DAIRY COWS	100.0	108.1	85.3
16	6310A OTHER DAIRY, REPLACEMENTS	100.0	124.2	76.7
16A	6318A OTHER DAIRY, REPLACEMENT & FEEDERS	100.0	130.6	85.9
17	6470A HOGS, FARROW-FINISH	100.0	104.8	83.7
18	6490A HOGS, FINISHING	100.0	106.4	87.3
19	6510A HOGS, WEANING	100.0	99.9	89.2
20	6530A HOGS, MIXED SYSTEMS	100.0	115.4	82.8
21	6670A SHEEP, FARM FLOCK	100.0	225.2	146.7
30	NUMBER OF ANIMAL UNITS	102.18	188.05	59.13
31	WORK UNITS			
32	CROPS	151.16	217.31	132.15
33	PRODUCTIVE LIVESTOCK	289.23	421.64	168.62
34	OTHER PRODUCTIVE WORK UNITS	13.82	20.16	10.92
35	EXPENSES PER WORK UNIT			
36	TRACTOR & CROP MACHINERY EXP.	\$ 27.88	\$ 26.97	\$ 34.32
37	FARM SHARE AUTO & TRUCK EXP.	\$ 7.40	\$ 7.52	\$ 8.55
38	FARM SHARE ELECTRICITY EXP.	\$ 2.90	\$ 2.95	\$ 3.02
39	LIVESTOCK EQUIPMENT EXPENSE	\$ 5.76	\$ 6.30	\$ 5.44
40	BUILDING, FENCING & TILING EXPENSE	\$ 12.34	\$ 13.99	\$ 15.29
41	TRACT.& CROP MACH.EXP/CROP ACRE**	\$ 42.59	\$ 41.25	\$ 43.73
42	FARM POWER & MACHINERY COST			
	ALLOCATED TO LIVESTOCK	\$ 2606.84	\$ 3931.60	\$ 1617.08
43	BUILDING, FENCING AND TILING			
	COST ALLOCATED TO CROPS	\$ 2020.77	\$ 3255.82	\$ 2231.87
44	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE			
45	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN WILD HAY			



PERCENTILE	NO. OF FARMS	AVERAGE OPERATORS RETURN PER FARM	RANGE IN RETURNS	YOUR FARM
90 - 100	52	79770	\$60025 & UP	_____
80 - 89	52	51883	44582-59954	_____
70 - 79	52	40606	36349-44357	_____
60 - 69	52	31750	28221-36338	_____
50 - 59	52	25055	22221-28192	_____

40 - 49	52	19190	\$16464-22021	_____
30 - 39	52	14566	12157-16457	_____
20 - 29	52	9271	6541-12011	_____
10 - 19	52	2863	(-1086)-6517	_____
0 - 9	50	-13178	DOWN--1193	_____

HOW MEASURES OF FARM ORGANIZATION AFFECT EARNINGS

The number of MEASURES OF FARM ORGANIZATION in which a farmer excels has a marked influence on his Return to Labor and Management as shown in the Table below. The nine factors used are from Table 8. They are Crop Yield Index; Percent Tillable Land in High Return Crops; Gross Return Per Acre; Return Per \$100 Feed Fed to Livestock; Livestock Units Per 100 Acres; Size of Business in Work Units; Work Units Per Worker; Power, Machinery Equipment & Building Expense Per Work Unit; and Capital Investment Per Worker.

NUMBERS OF FACTORS IN WHICH FARMERS EXCELLED (NINE)	PERCENTAGE OF FARMS EXCELLING	AVERAGE RETURN TO LABOR & MANAGEMENT FOR FARM
0	1%	\$ 1162
1	6%	\$11654
2	11%	\$16604
3	17%	\$14456
4	20%	\$22870
5	19%	\$33168
6	12%	\$43561
7	9%	\$46256
8	4%	\$64296
9	1%	\$77394

TABLE 9 - CROP ACRES - 1978

	AVERAGE OF 422 FARMS	84 MOST PROFITABLE	84 LEAST PROFITABLE
A TOTAL SMALL GRAIN & CANNING PEAS	18.9	26.2	11.7
B TOTAL ROW CROP	209.1	323.2	176.4
C TOTAL LEGUMES INCLUDING SEED	39.6	45.9	26.6
D TOTAL OTHER HAY	.5	.2	1.2
E TOTAL SILAGE & FODDER	10.6	11.7	6.7
F TOTAL TILLABLE PASTURE	4.8	6.1	5.1
H TOTAL COMMERCIAL FRUITS & NUTS	.1		.7
J TOTAL ROADSIDE MARKET/SPEC. CROPS	.2		.7
K TOTAL FALLOW & IDLE LAND	12.8	16.6	15.5
L TOTAL TILLABLE LAND	296.6	429.9	244.6
M TOTAL NON-TILLABLE HAY & PASTURE	17.5	20.2	15.3
N TOTAL NON-TILLABLE FOREST CROPS			.1
85 WILD HAY NOT HARVESTED (NON-TILL)	1.1	1.0	1.0
86 PASTURE NOT HARVESTED	5.5	4.7	10.3
87 TIMBER NOT HARVESTED	13.1	11.9	16.9
88 ROAD AND WASTE	11.2	16.6	12.0
89 FARMSTEAD	8.3	10.7	7.6
TOTAL LAND NOT HARVESTED	39.2	44.9	47.8
TOTAL NON-TILLABLE LAND	56.7	65.1	63.2
TOTAL LAND IN FARM OR RANCH	353.3	495.0	307.8
92 SUPPLEMENTARY MANAGEMENT INFORMATION			
93 PERCENT LAND TILLABLE	84.0	86.8	79.5
94 PERCENT LAND IN HIGH RETURN CROPS	75.0	78.8	74.1
95 *FERTILIZER COST PER ACRE	\$24.85	27.21	25.19
96 *CROP CHEMICALS PER ACRE	\$12.78	14.21	14.47
97 *SEED & OTHER COSTS PER ACRE	\$17.00	17.77	17.99
98 *GAS, OIL & GREASE BOUGHT/ACRE	\$ 7.88	7.03	8.43
TOTAL (95+96+97+98)	\$62.51	66.22	66.08
99 *TILL. LAND (-) TILL PAST. FALLOW & IDLE LAND			

MISCELLANEOUS CROP INFORMATION

CROP	RANK	NO. FARMS GROWING CROP	AVERAGE ACRES	AVERAGE YIELD
OATS	D	266	23.5	58.9
WHEAT (SPRING)	C	58	23.3	20.0
CANNING CORN	A	21	42.7	\$ 179.02
CORN GRAIN	A	468	144.3	119.2
SOYBEANS	B	297	74.9	33.8
CANNING PEAS	A	13	24.4	\$ 118.57
ALFALFA HAY	B	361	47.7	4.2T
GRAIN SILAGE	C	29	15.6	5.8T
CORN SILAGE	A	229	17.4	16.8T
LEGUME PASTURE	B	55	19.2	\$ 48.23
TILL. GRASS PASTURE	C	16	38.0	\$ 23.18
SET ASIDE	A	174	27.0	\$ 91.11
ANNUAL FORAGE PASTURE	D	19	21.7	\$ 55.99
NON-TILL. PASTURE		146	52.0	\$ 17.44

CROP TABLES - CROPS ANALYSIS

The Crop Analysis Table for each individual crop show the yield, value per unit, crop product return, other crop income and total crop return.

Costs such as fertilizer, chemicals, seed and other, hired labor and custom work are costs that can be assigned to each individual crop in the account book. These costs are shown in the Crop Tables under the heading "Direct Costs".

"Allocated Costs" are a combination of cash and non-cash expenses and may be either calculated or assigned. A proportion of the total ownership and operation costs of power and machinery is calculated for each crop by using the work unit value for that crop. The farmer may modify this cost by assigning a specific power cost allocation factor (PCAF) for each crop. Land cost used is the fair rental value for land of similar type in the local area.

Some of the more difficult expenses to assign or distribute to various enterprises on the farm are such items as electricity, telephone, general farm expense and interest. However, if a farmer wishes to attempt the distribution of these costs to his crop and livestock enterprises, he may do so in the spaces provided at the bottom of each of his individual crop printouts.

TABLE 10 - CROP DATA FOR OATS, FEED - 1978

	AVERAGE YIELD OF 266 FARMS	133 FARMS HIGH IN YIELD	133 FARMS LOW IN YIELD
1 ACRES	23.5	21.4	25.6
2 YIELD	58.9	73.0	47.2
3 VALUE PER PRODUCTION UNIT	1.06	1.06	1.06
4 CROP PRODUCT RETURN	62.47	77.43	50.00
5 OTHER CROP INCOME	15.45	15.75	15.20
6 TOTAL CROP RETURN	77.92	93.18	65.20
7 DIRECT COSTS			
8 FERTILIZER	5.91	7.24	4.77
9 CHEMICALS	.30	.23	.39
10 SEED & OTHER	9.19	8.93	9.41
11 SPECIAL HIRED LABOR	.04	.05	
12 CUSTOM WORK HIRED	6.47	5.47	7.30
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	21.91	21.92	21.87
15 RETURN OVER DIRECT COSTS (6-14)	56.01	71.26	43.33
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	11.45	13.12	10.05
18 FARM POWER & MACHINERY-OPERATION	10.90	11.68	10.26
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	58.78	59.90	57.65
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	3.67	4.11	3.30
23 TOTAL ALLOCATED COSTS	84.80	88.81	81.26
24 RETURN OVER ALL LISTED COSTS (6-31)	(-28.79)	(-17.55)	(-37.93)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	1.81	1.52	2.19
29 RETURN OVER LISTED COSTS PER UNIT	(-.49)	(-.24)	(-.80)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	100.67	104.46	97.29
31 TOTAL LISTED COSTS PER ACRE (14+23)	106.71	110.73	103.13
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR WHEAT (SPRING) - 1978

	AVERAGE YIELD OF 58 FARMS	29 FARMS HIGH IN YIELD	29 FARMS LOW IN YIELD
1 ACRES	23.3	23.0	23.5
2 YIELD	20.0	25.3	14.8
3 VALUE PER PRODUCTION UNIT	2.80	2.80	2.80
4 CROP PRODUCT RETURN	55.88	70.74	41.45
5 OTHER CROP INCOME	7.90	5.52	10.26
6 TOTAL CROP RETURN	63.78	76.26	51.71
7 DIRECT COSTS			
8 FERTILIZER	15.45	14.96	16.04
9 CHEMICALS	.73	.78	.68
10 SEED & OTHER	9.66	10.13	9.19
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	4.42	4.43	4.43
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	30.26	30.30	30.34
15 RETURN OVER DIRECT COSTS (6-14)	33.52	45.96	21.37
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	12.75	13.23	12.33
18 FARM POWER & MACHINERY-OPERATION	11.06	10.76	11.40
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	59.47	62.17	56.76
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	3.76	3.79	3.76
23 TOTAL ALLOCATED COSTS	87.04	89.95	84.25
24 RETURN OVER ALL LISTED COSTS (6-31)	(-53.52)	(-43.99)	(-62.88)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	5.88	4.76	7.74
29 RETURN OVER LISTED COSTS PER UNIT	(-2.68)	(-1.74)	(-4.25)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	41.89	42.95	40.93
31 TOTAL LISTED COSTS PER ACRE (14+23)	117.30	120.25	114.59
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR CANNING CORN - 1978

	AVERAGE YIELD OF 21 FARMS	10 FARMS HIGH IN YIELD	10 FARMS LOW IN YIELD
1 ACRES	42.7	55.1	29.5
2 YIELD	179.02	212.23	116.20
3 VALUE PER PRODUCTION UNIT	1.00	1.00	1.00
4 CROP PRODUCT RETURN	179.02	212.23	116.20
5 OTHER CROP INCOME	10.30	7.95	16.47
6 TOTAL CROP RETURN	189.32	220.18	132.67
7 DIRECT COSTS			
8 FERTILIZER	30.19	29.29	30.51
9 CHEMICALS	14.61	15.84	12.54
10 SEED & OTHER	6.09	7.99	3.59
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	3.54	2.98	5.19
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	54.43	56.10	51.83
15 RETURN OVER DIRECT COSTS (6-14)	134.89	164.08	80.84
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	13.70	12.54	16.57
18 FARM POWER & MACHINERY-OPERATION	13.21	9.86	19.28
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	62.57	59.90	64.00
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	4.62	4.17	5.92
23 TOTAL ALLOCATED COSTS	94.10	86.47	105.77
24 RETURN OVER ALL LISTED COSTS (6-31)	40.79	77.61	(-24.93)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.50	.50	.50
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	.83	.67	1.36
29 RETURN OVER LISTED COSTS PER UNIT	.23	.37	(-.21)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	148.53	142.57	157.60
31 TOTAL LISTED COSTS PER ACRE (14+23)	148.53	142.57	157.60
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR CORN, GRAIN - 1978

	AVERAGE YIELD OF 468 FARMS	234 FARMS HIGH IN YIELD	234 FARMS LOW IN YIELD
1 ACRES	144.3	151.6	136.9
2 YIELD	119.2	132.1	105.0
3 VALUE PER PRODUCTION UNIT	1.90	1.90	1.89
4 CROP PRODUCT RETURN	226.47	250.98	198.44
5 OTHER CROP INCOME	2.32	1.03	3.75
6 TOTAL CROP RETURN	228.79	252.01	202.19
7 DIRECT COSTS			
8 FERTILIZER	37.23	39.58	34.67
9 CHEMICALS	16.54	16.15	16.98
10 SEED & OTHER	20.77	22.26	19.13
11 SPECIAL HIRED LABOR	.01		.02
12 CUSTOM WORK HIRED	6.84	6.54	7.17
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	81.39	84.53	77.97
15 RETURN OVER DIRECT COSTS (6-14)	147.40	167.48	124.22
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	23.70	24.78	22.53
18 FARM POWER & MACHINERY-OPERATION	19.86	19.43	20.35
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	60.89	63.18	58.61
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	7.57	7.68	7.44
23 TOTAL ALLOCATED COSTS	112.02	115.07	108.93
24 RETURN OVER ALL LISTED COSTS (6-31)	35.38	52.41	15.29
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	1.62	1.51	1.78
29 RETURN OVER LISTED COSTS PER UNIT	.30	.40	.15
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	101.79	105.05	98.89
31 TOTAL LISTED COSTS PER ACRE (14+23)	193.41	199.60	186.90
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR SOYBEANS - 1978

	AVERAGE YIELD OF 297 FARMS	148 FARMS HIGH IN YIELD	148 FARMS LOW IN YIELD
1 ACRES	74.9	77.2	72.8
2 YIELD	33.8	39.9	27.2
3 VALUE PER PRODUCTION UNIT	6.21	6.21	6.22
4 CROP PRODUCT RETURN	209.60	247.84	169.18
5 OTHER CROP INCOME	8.28	.82	16.22
6 TOTAL CROP RETURN	217.88	248.66	185.40
7 DIRECT COSTS			
8 FERTILIZER	4.13	4.75	3.45
9 CHEMICALS	15.22	15.96	14.44
10 SEED & OTHER	12.51	11.99	13.04
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	3.55	3.17	3.96
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	35.41	35.87	34.89
15 RETURN OVER DIRECT COSTS (6-14)	182.47	212.79	150.51
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	19.61	20.70	18.47
18 FARM POWER & MACHINERY-OPERATION	16.40	16.48	16.30
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	61.05	63.41	58.60
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	5.91	6.08	5.73
23 TOTAL ALLOCATED COSTS	102.97	106.67	99.10
24 RETURN OVER ALL LISTED COSTS (6-31)	79.50	106.12	51.41
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	4.10	3.57	4.93
29 RETURN OVER LISTED COSTS PER UNIT	2.35	2.66	1.89
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	22.28	22.95	21.54
31 TOTAL LISTED COSTS PER ACRE (14+23)	138.38	142.54	133.99
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR CANNING PEAS - 1978

	AVERAGE YIELD OF 13 FARMS	6 FARMS HIGH IN YIELD	6 FARMS LOW IN YIELD
1 ACRES	24.4	23.2	27.0
2 YIELD	156.52	296.85	69.63
3 VALUE PER PRODUCTION UNIT	1.00	1.00	1.00
4 CROP PRODUCT RETURN	156.52	296.85	69.63
5 OTHER CROP INCOME	10.70	13.58	9.26
6 TOTAL CROP RETURN	167.22	310.43	78.89
7 DIRECT COSTS			
8 FERTILIZER	12.25	16.03	8.93
9 CHEMICALS	2.38	4.53	.52
10 SEED & OTHER	9.02	14.78	4.74
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	2.17	4.70	.19
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	25.82	40.04	14.38
15 RETURN OVER DIRECT COSTS (6-14)	141.40	270.39	64.51
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	11.18	14.52	8.46
18 FARM POWER & MACHINERY-OPERATION	9.50	10.30	8.21
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	55.23	55.83	53.83
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	3.89	4.18	3.52
23 TOTAL ALLOCATED COSTS	79.80	84.83	74.02
24 RETURN OVER ALL LISTED COSTS (6-31)	61.60	185.56	(-9.51)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK-UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	.89	.71	1.27
29 RETURN OVER LISTED COSTS PER UNIT	.52	1.06	(-.14)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	80.02	73.89	88.40
31 TOTAL LISTED COSTS PER ACRE (14+23)	105.62	124.87	88.40
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR ALFALFA HAY - 1978

	AVERAGE YIELD OF 361 FARMS	180 FARMS HIGH IN YIELD	180 FARMS LOW IN YIELD
1 ACRES	47.7	51.8	43.6
2 YIELD	4.2	5.0	3.2
3 VALUE PER PRODUCTION UNIT	40.37	40.53	40.21
4 CROP PRODUCT RETURN	169.27	204.21	128.19
5 OTHER CROP INCOME	.73	.64	.83
6 TOTAL CROP RETURN	170.00	204.85	129.02
7 DIRECT COSTS			
8 FERTILIZER	9.22	10.89	7.22
9 CHEMICALS	.10	.14	.05
10 SEED & OTHER	11.61	12.32	10.78
11 SPECIAL HIRED LABOR	.02	.04	
12 CUSTOM WORK HIRED	2.91	2.84	3.00
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	23.86	26.23	21.05
15 RETURN OVER DIRECT COSTS (6-14)	146.14	178.62	107.97
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	24.54	26.30	22.57
18 FARM POWER & MACHINERY-OPERATION	22.85	22.98	22.68
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	59.50	60.46	58.54
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	7.86	8.42	7.24
23 TOTAL ALLOCATED COSTS	114.75	118.16	111.03
24 RETURN OVER ALL LISTED COSTS (6-31)	31.39	60.46	(-3.06)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	33.07	28.66	41.43
29 RETURN OVER LISTED COSTS PER UNIT	7.48	12.00	(-.96)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	3.43	3.56	3.28
31 TOTAL LISTED COSTS PER ACRE (14+23)	138.61	144.39	132.08
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR CORN SILAGE - 1978

	AVERAGE YIELD OF 229 FARMS	114 FARMS HIGH IN YIELD	114 FARMS LOW IN YIELD
1 ACRES	17.4	16.2	18.5
2 YIELD	16.8	21.3	13.0
3 VALUE PER PRODUCTION UNIT	13.76	13.78	13.74
4 CROP PRODUCT RETURN	231.72	293.46	178.97
5 OTHER CROP INCOME	1.44		2.76
6 TOTAL CROP RETURN	233.16	293.46	181.73
7 DIRECT COSTS			
8 FERTILIZER	33.91	40.06	28.70
9 CHEMICALS	14.20	16.11	12.49
10 SEED & OTHER	15.00	16.60	13.62
11 SPECIAL HIRED LABOR	.06		.16
12 CUSTOM WORK HIRED	4.37	5.12	3.57
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	67.54	77.89	58.54
15 RETURN OVER DIRECT COSTS (6-14)	165.62	215.57	123.19
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	24.59	26.58	23.01
18 FARM POWER & MACHINERY-OPERATION	24.12	25.34	23.16
19 IRRIGATION EQUIPMENT-OWNERSHIP		.06	
20 LAND COSTS	61.22	62.68	59.73
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	7.95	8.43	7.59
23 TOTAL ALLOCATED COSTS	117.88	123.09	113.49
24 RETURN OVER ALL LISTED COSTS (6-31)	47.74	92.48	9.70
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	11.01	9.44	13.20
29 RETURN OVER LISTED COSTS PER UNIT	2.84	4.34	.75
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	13.48	14.58	12.52
31 TOTAL LISTED COSTS PER ACRE (14+23)	185.42	200.98	172.03
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 1978

	AVERAGE YIELD OF 29 FARMS	14 FARMS HIGH IN YIELD	14 FARMS LOW IN YIELD
1 ACRES	15.6	16.9	14.0
2 YIELD	5.8	7.9	3.4
3 VALUE PER PRODUCTION UNIT	15.10	13.86	16.71
4 CROP PRODUCT RETURN	88.08	109.05	56.07
5 OTHER CROP INCOME	3.85	3.85	4.21
6 TOTAL CROP RETURN	91.93	112.90	60.28
7 DIRECT COSTS			
8 FERTILIZER	15.71	23.37	7.21
9 CHEMICALS		.06	
10 SEED & OTHER	7.50	8.82	5.71
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	1.47	.83	1.64
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	24.68	33.08	14.56
15 RETURN OVER DIRECT COSTS (6-14)	67.25	79.82	45.72
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	14.71	17.55	11.87
18 FARM POWER & MACHINERY-OPERATION	14.14	14.44	13.70
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	62.76	67.14	57.50
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	5.29	5.85	4.78
23 TOTAL ALLOCATED COSTS	96.90	104.98	87.85
24 RETURN OVER ALL LISTED COSTS (6-31)	(-29.65)	(-25.16)	(-42.13)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	20.85	17.55	30.51
29 RETURN OVER LISTED COSTS PER UNIT	(-5.09)	(-3.20)	(-12.55)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	8.05	9.96	6.13
31 TOTAL LISTED COSTS PER ACRE (14+23)	121.58	138.06	102.41
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR ANNUAL FORAGE PASTURE - 1978

	AVERAGE YIELD OF 19 FARMS
1 ACRES	21.7
2 YIELD	55.99
3 VALUE PER PRODUCTION UNIT	1.00
4 CROP PRODUCT RETURN	55.99
5 OTHER CROP INCOME	
6 TOTAL CROP RETURN	55.99
7 DIRECT COSTS	
8 FERTILIZER	9.72
9 CHEMICALS	
10 SEED & OTHER	1.29
11 SPECIAL HIRED LABOR	
12 CUSTOM WORK HIRED	
13 IRRIGATION OPERATION	
14 TOTAL DIRECT COSTS	11.01
15 RETURN OVER DIRECT COSTS (6-14)	44.98
16 ALLOCATED COSTS	
17 FARM POWER & MACHINERY-OWNERSHIP	5.63
18 FARM POWER & MACHINERY-OPERATION	5.22
19 IRRIGATION EQUIPMENT-OWNERSHIP	
20 LAND COSTS	56.05
21 MISCELLANEOUS COSTS	
22 *INTEREST ON MACH & EQUIP INVESTMENT	1.62
23 TOTAL ALLOCATED COSTS	68.52
24 RETURN OVER ALL LISTED COSTS (6-31)	(-23.54)
25 SUPPLEMENTARY MANAGEMENT INFORMATION	
26 WORK UNITS ASSIGNED PER ACRE	.20
27 POWER COSTS ALLOCATION FACTOR	
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	1.42
29 RETURN OVER LISTED COSTS PER UNIT	(-.42)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	79.53
31 TOTAL LISTED COSTS PER ACRE (14+23)	79.53
32 OTHER POSSIBLE COSTS NOT LISTED	
33 UTILITIES & OTHER GENERAL FARM EXPENSES	
33A BUILDINGS, FENCES & TILING COSTS	
34 INTEREST ALLOCATION	
35 OTHER COSTS NOT LISTED	
36 TOTAL COSTS	

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

TABLE 10 - CROP DATA FOR LEGUME PASTURE - 1978

	AVERAGE YIELD OF 55 FARMS	27 FARMS HIGH IN YIELD	27 FARMS LOW IN YIELD
1 ACRES	19.2	13.4	25.1
2 YIELD	48.23	92.54	24.54
3 VALUE PER PRODUCTION UNIT	1.00	1.00	1.00
4 CROP PRODUCT RETURN	48.23	92.54	24.54
5 OTHER CROP INCOME	.52		.84
6 TOTAL CROP RETURN	48.75	92.54	25.38
7 DIRECT COSTS			
8 FERTILIZER	6.72	6.19	7.13
9 CHEMICALS	.16	.07	.20
10 SEED & OTHER	.99	1.79	.56
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED			
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	7.87	8.05	7.89
15 RETURN OVER DIRECT COSTS (6-14)	40.88	84.49	17.49
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	1.80	1.72	1.85
18 FARM POWER & MACHINERY-OPERATION	1.53	1.48	1.59
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	52.58	52.96	52.37
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	.60	.55	.63
23 TOTAL ALLOCATED COSTS	56.51	56.71	56.44
24 RETURN OVER ALL LISTED COSTS (6-31)	(-15.63)	27.78	(-38.95)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.05	.05	.05
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	1.33	.70	2.62
29 RETURN OVER LISTED COSTS PER UNIT	(-.32)	.30	(-1.59)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	64.38	64.76	64.33
31 TOTAL LISTED COSTS PER ACRE (14+23)	64.38	64.76	64.33
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR TILLABLE GRASS PASTURE - 1978

	AVERAGE YIELD OF 16 FARMS
1 ACRES	38.0
2 YIELD	21.79
3 VALUE PER PRODUCTION UNIT	1.00
4 CROP PRODUCT RETURN	21.79
5 OTHER CROP INCOME	
6 TOTAL CROP RETURN	21.79
7 DIRECT COSTS	
8 FERTILIZER	2.39
9 CHEMICALS	.16
10 SEED & OTHER	.29
11 SPECIAL HIRED LABOR	
12 CUSTOM WORK HIRED	.05
13 IRRIGATION OPERATION	
14 TOTAL DIRECT COSTS	2.89
15 RETURN OVER DIRECT COSTS (6-14)	18.90
16 ALLOCATED COSTS	
17 FARM POWER & MACHINERY-OWNERSHIP	1.83
18 FARM POWER & MACHINERY-OPERATION	1.60
19 IRRIGATION EQUIPMENT-OWNERSHIP	
20 LAND COSTS	46.81
21 MISCELLANEOUS COSTS	
22 *INTEREST ON MACH & EQUIP INVESTMENT	.59
23 TOTAL ALLOCATED COSTS	50.83
24 RETURN OVER ALL LISTED COSTS (6-31)	(-31.93)
25 SUPPLEMENTARY MANAGEMENT INFORMATION	
26 WORK UNITS ASSIGNED PER ACRE	.05
27 POWER COSTS ALLOCATION FACTOR	
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	2.32
29 RETURN OVER LISTED COSTS PER UNIT	(-1.38)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	57.15
31 TOTAL LISTED COSTS PER ACRE (14+23)	53.72
32 OTHER POSSIBLE COSTS NOT LISTED	
33 UTILITIES & OTHER GENERAL FARM EXPENSES	
33A BUILDINGS, FENCES & TILING COSTS	
34 INTEREST ALLOCATION	
35 OTHER COSTS NOT LISTED	
36 TOTAL COSTS	

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

TABLE 10 - CROP DATA FOR NON-TILLABLE PASTURE - 1978

	AVERAGE YIELD OF 146 FARMS	73 FARMS HIGH IN YIELD	73 FARMS LOW IN YIELD
1 ACRES	52.0	40.4	63.6
2 YIELD	17.44	33.51	7.25
3 VALUE PER PRODUCTION UNIT	1.00	1.00	1.00
4 CROP PRODUCT RETURN	17.44	33.51	7.25
5 OTHER CROP INCOME			
6 TOTAL CROP RETURN	17.44	33.51	7.25
7 DIRECT COSTS			
8 FERTILIZER	1.10	2.04	.52
9 CHEMICALS	.06	.10	.05
10 SEED & OTHER	.25	.43	.13
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	.02		.02
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	1.43	2.57	.72
15 RETURN OVER DIRECT COSTS (6-14)	16.01	30.94	6.53
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	.25	.16	.31
18 FARM POWER & MACHINERY-OPERATION	.22	.15	.27
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	29.67	30.01	29.33
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	.08	.06	.10
23 TOTAL ALLOCATED COSTS	30.22	30.38	30.01
24 RETURN OVER ALL LISTED COSTS (6-31)	(-14.21)	.56	(-23.48)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.01	.01	.01
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	1.81	.98	4.24
29 RETURN OVER LISTED COSTS PER UNIT	(-.81)	.03	(-3.24)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	31.97	33.28	30.73
31 TOTAL LISTED COSTS PER ACRE (14+23)	31.65	32.95	30.73
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR SET ASIDE ACRES TILLED - 1978

	AVERAGE YIELD OF 174 FARMS	87 FARMS HIGH IN YIELD	87 FARMS LOW IN YIELD
1 ACRES	27.0	26.7	27.3
2 YIELD	91.11	100.75	81.65
3 VALUE PER PRODUCTION UNIT	1.00	1.00	1.00
4 CROP PRODUCT RETURN	91.11	100.75	81.65
5 OTHER CROP INCOME	5.56	3.82	7.22
6 TOTAL CROP RETURN	96.67	104.57	88.87
7 DIRECT COSTS			
8 FERTILIZER	.60	.22	.97
9 CHEMICALS	.22	.26	.19
10 SEED & OTHER	1.46	1.42	1.52
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	.15	.22	.07
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	2.43	2.12	2.75
15 RETURN OVER DIRECT COSTS (6-14)	94.24	102.45	86.12
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	6.53	7.31	5.76
18 FARM POWER & MACHINERY-OPERATION	5.06	5.35	4.78
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	60.04	62.68	57.40
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	2.10	2.41	1.78
23 TOTAL ALLOCATED COSTS	73.73	77.75	69.72
24 RETURN OVER ALL LISTED COSTS (6-31)	20.51	24.70	16.40
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.20	.20	.20
27 POWER COSTS ALLOCATION FACTOR			
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	.84	.79	.89
29 RETURN OVER LISTED COSTS PER UNIT	.23	.24	.22
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	76.93	79.87	73.95
31 TOTAL LISTED COSTS PER ACRE (14+23)	76.16	79.87	72.47
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES			
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			

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

EXPLANATION OF LIVESTOCK TABLES

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.

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 Total Return for the enterprise. Total Return is divided by hundred weights or number of head to get a per unit figure for comparison.

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, low and average return groups.

Feed Costs are determined from feed records kept by the farm operator. Purchase price is used for all feeds purchased off the farm. An average price is charged for each kind of farm grown feed. Farm grown feed prices are listed on Table 7.

Direct Cost items are relatively easy to identify and classify in the record book and are listed in each of the tables as costs to the livestock enterprises. The Return Over Feed and Other Direct Costs is the amount available after paying for the feed and those cost items listed.

Allocated costs are expenses for power and machinery, livestock equipment, buildings and fences. They are proportioned to each livestock enterprise by the use of the work unit. The farmer may modify these costs by assigning a specific cost allocation factor for each livestock enterprise.

Some of the more difficult expenses to assign or distribute to various enterprises on the farm are such items as electricity, telephone, general farm expense and interest. Farmers who wish to attempt this type of distribution may do so in the spaces provided at the bottom of each of their individual livestock printouts.

TABLE 11A - HOGS, FARROW, FINISH-WARM BUILDING - 1978

	AVERAGE OF 47 FARMS 200384	16 FARMS HIGH IN RETURN ABOVE FEED 173175 PER HUNDRED WEIGHT	16 FARMS LOW IN RETURN ABOVE FEED 198643
1 POUNDS OF HOGS PRODUCED			
2 NET INCREASE IN VALUE OF HOGS	\$ 51.89	\$ 55.60	\$ 50.30
3 OTHER MISCELLANEOUS HOG INCOME			
4 TOTAL VALUE PRODUCED	\$ 51.89	\$ 55.60	\$ 50.30
5 POUNDS OF FEED FED			
6 CORN	317.5	294.4	355.9
7 SMALL GRAIN	7.6	8.6	6.6
8 COMPLETE RATION	2.7	.7	4.8
9 PROTEIN, SALT & MINERAL & MILK	78.4	73.2	84.3
10 TOTAL CONCENTRATES	406.2	376.9	451.6
11 FORAGES	2.1	2.5	2.4
12 FEED COST			
13 GRAINS	11.07	10.40	12.36
14 COMPLETE RATION	.34	.09	.58
15 PROTEIN, SALT & MINERAL & MILK	10.03	8.87	11.54
16 FORAGES	.04	.05	.05
17 PASTURE	.01		.01
18 TOTAL FEED COSTS	\$ 21.49	\$ 19.41	\$ 24.54
19 RETURN OVER FEED COSTS (4-18)	\$ 30.40	\$ 36.19	\$ 25.76
20 OTHER DIRECT COSTS			
21 MISCELLANEOUS LIVESTOCK EXPENSE	.94	.94	.72
22 VETERINARY EXPENSE	.71	.88	.46
23 CUSTOM WORK	.30	.53	.25
25 TOTAL OTHER DIRECT COSTS	\$ 1.95	\$ 2.35	\$ 1.43
26 RETURN OVER FEED & OTHER DIRECT COSTS (4-(18+25))	\$ 28.45	\$ 33.84	\$ 24.33
27 ALLOCATED COSTS			
28 POWER & MACHINERY COSTS	1.52	1.70	1.21
29 LIVESTOCK EQUIPMENT COSTS	1.37	1.34	1.42
30 BUILDING & FENCES	2.67	2.12	2.65
31 TOTAL ALLOCATED COSTS	\$ 5.56	\$ 5.16	\$ 5.28
32 RETURN OVER ALL LISTED COSTS (4-46)	\$ 22.89	\$ 28.68	\$ 19.05
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 RETURN FOR \$100 FEED FED	\$ 241.45	\$ 286.47	\$ 204.99
35 PRICE RECEIVED PER CWT. ALL ANIMALS	\$ 48.01	\$ 48.70	\$ 47.41
36 PRICE RECEIVED PER CWT. SOLD MKT ONLY	\$ 48.95	\$ 49.41	\$ 48.64
37 NUMBER OF LITTERS FARROWED	121	109	120
38 NUMBER OF PIGS BORN PER LITTER	9.3	9.5	9.1
39 NUMBER OF PIGS WEANED PER LITTER	7.4	7.6	6.7
40 PERCENT DEATH LOSS	14.2	14.1	16.0
41 AVERAGE WEIGHT OF ALL HOGS SOLD	228.1	222.4	228.7
42 AVERAGE WEIGHT OF MKT. HOGS SOLD	216.9	213.8	215.4
43 PRICE PER CWT. CONCENTRATE FED	\$ 5.28	\$ 5.14	\$ 5.42
44 PRICE PER CWT. PROTEIN, SALT & MINERAL	\$ 12.80	\$ 12.12	\$ 13.70
45 POUNDS OF PORK PURCHASED	2172	1296	3267
46 TOTAL LISTED COSTS CWT PORK PRODUCED	\$ 29.00	\$ 26.92	\$ 31.25
47 UTILITIES & OTHER GENERAL FARM EXPENSE			
48 INTEREST ALLOCATION			
49 OTHER COSTS NOT LISTED			
50 TOTAL COST			

TABLE 11A - HOGS, FARROW, FINISH, COLD BUILDING - 1978

	AVERAGE OF 42 FARMS 107136	14 FARMS HIGH IN RETURN ABOVE FEED 109220	14 FARMS LOW IN RETURN ABOVE FEED 87342
1 POUNDS OF HOGS PRODUCED		PER HUNDRED WEIGHT	
2 NET INCREASE IN VALUE OF HOGS	\$ 50.17	\$ 51.44	\$ 47.87
3 OTHER MISCELLANEOUS HOG INCOME			
4 TOTAL VALUE PRODUCED	\$ 50.17	\$ 51.44	\$ 47.87
5 POUNDS OF FEED FED			
6 CORN	331.4	302.9	363.5
7 SMALL GRAIN	15.2	14.0	18.6
8 COMPLETE RATION	4.4	1.7	6.4
9 PROTEIN, SALT & MINERAL & MILK	76.1	70.9	78.8
10 TOTAL CONCENTRATES	427.1	389.5	467.3
11 FORAGES	4.2	9.4	
12 FEED COST			
13 GRAINS	11.72	10.63	12.96
14 COMPLETE RATION	.52	.20	.75
15 PROTEIN, SALT & MINERAL & MILK	10.22	9.13	11.51
16 FORAGES	.08	.17	
17 PASTURE	.03	.05	.04
18 TOTAL FEED COSTS	\$ 22.57	\$ 20.18	\$ 25.26
19 RETURN OVER FEED COSTS (4-18)	\$ 27.60	\$ 31.26	\$ 22.61
20 OTHER DIRECT COSTS			
21 MISCELLANEOUS LIVESTOCK EXPENSE	.99	1.11	1.21
22 VETERINARY EXPENSE	.89	.62	1.00
23 CUSTOM WORK	.37	.36	.45
25 TOTAL OTHER DIRECT COSTS	\$ 2.25	\$ 2.09	\$ 2.66
26 RETURN OVER FEED & OTHER DIRECT COSTS (4-(18+25))	\$ 25.35	\$ 29.17	\$ 19.95
27 ALLOCATED COSTS			
28 POWER & MACHINERY COSTS	1.30	1.17	1.26
29 LIVESTOCK EQUIPMENT COSTS	1.18	1.15	1.19
30 BUILDING & FENCES	1.61	1.87	1.36
31 TOTAL ALLOCATED COSTS	\$ 4.09	\$ 4.19	\$ 3.81
32 RETURN OVER ALL LISTED COSTS (4-46)	\$ 21.26	\$ 24.98	\$ 16.14
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 RETURN FOR \$100 FEED FED	\$ 222.30	\$ 254.92	\$ 189.49
35 PRICE RECEIVED PER CWT. ALL ANIMALS	\$ 47.57	\$ 47.71	\$ 47.18
36 PRICE RECEIVED PER CWT. SOLD MKT. ONLY	\$ 48.30	\$ 48.16	\$ 48.11
37 NUMBER OF LITTERS FARROWED	72	93	49
38 NUMBER OF PIGS BORN PER LITTER	8.4	6.9	9.1
39 NUMBER OF PIGS WEANED PER LITTER	6.5	5.2	6.8
40 PERCENT DEATH LOSS	15.8	18.3	16.3
41 AVERAGE WEIGHT OF ALL HOGS SOLD	239.4	250.5	238.1
42 AVERAGE WEIGHT OF MKT. HOGS SOLD	222.5	222.9	222.9
43 PRICE PER CWT. CONCENTRATE FED	\$ 5.26	\$ 5.12	\$ 5.40
44 PRICE PER CWT. PROTEIN, SALT & MINERAL	\$ 13.43	\$ 12.88	\$ 14.60
45 POUNDS OF PORK PURCHASED	2429	1724	3676
46 TOTAL LISTED COSTS CWT PORK PROD.	\$ 28.91	\$ 26.46	\$ 31.73
47 UTILITIES & OTHER GENERAL FARM EXPENSE			
48 INTEREST ALLOCATION			
49 OTHER COSTS NOT LISTED			
50 TOTAL COST			

TABLE 11B - 6490A - HOGS, FINISHING - 1978
WARM BUILDING, NO SLATS

	AVERAGE OF 10 FARMS
1 AVERAGE NUMBER OF PIGS ON HAND	444.0
2 POUNDS OF HOGS PRODUCED	185909
	PER HUNDRED WEIGHT
3 NET INCREASE IN VALUE OF HOGS	\$ 36.41
4 OTHER MISCELLANEOUS HOG INCOME	
5 TOTAL VALUE PRODUCED	\$ 36.41
6 POUNDS OF FEED FED	
7 CORN	308.9
8 SMALL GRAIN	1.6
9 COMPLETE RATION	10.0
10 PROTEIN, SALT & MINERAL & MILK	67.7
11 TOTAL CONCENTRATES	388.2
12 FORAGES	
13 FEED COST	
14 GRAINS	10.49
15 COMPLETE RATION	.58
16 PROTEIN, SALT & MINERAL & MILK	8.94
17 FORAGES	
18 PASTURE	
19 TOTAL FEED COSTS	\$ 20.01
20 RETURN OVER FEED COST (5-19)	\$ 16.40
21 OTHER DIRECT COSTS	
22 MISCELLANEOUS LIVESTOCK EXPENSE	.30
23 VETERINARY EXPENSE	.50
24 CUSTOM WORK	.62
26 TOTAL OTHER DIRECT COSTS	\$ 1.42
27 RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 14.98
28 ALLOCATED COSTS	
29 POWER & MACHINERY COSTS	.61
30 LIVESTOCK EQUIPMENT COSTS	1.26
31 BUILDING & FENCES	1.40
32 TOTAL ALLOCATED COSTS	\$ 3.27
33 RETURN OVER ALL LISTED COSTS (5-48)	\$ 11.71
34 SUPPLEMENTARY MANAGEMENT INFORMATION	
35 RETURN FOR \$100 FEED FED	\$ 181.98
36 PRICE RECEIVED PER CWT.	\$ 48.92
37 AVERAGE WEIGHT OF PIGS SOLD	222.3
38 AVERAGE PRICE PAID PER PIG BOUGHT	\$ 50.68
39 AVERAGE WEIGHT PER PIG BOUGHT	46.5
40 NUMBER OF PIGS PURCHASED	994
41 NUMBER PIGS TRANSFERRED IN	10
42 AVERAGE WEIGHT OF PIGS TRANSFERRED IN	
43 POUNDS OF PORK PURCHASED	46262
44 PERCENT DEATH LOSS	4.2
45 PRICE PER CWT. CONCENTRATE FED	\$ 5.15
46 PRICE PER CWT. PROTEIN, SALT & MINERAL FED	\$ 13.20
47 EFFECTIVE DAILY GAIN-POUNDS PER DAY P/PIG	1.15
48 TOTAL LISTED COST PER CWT. PORK PRODUCED	\$ 24.70
49 UTILITIES & OTHER GENERAL FARM EXPENSE	
50 INTEREST ALLOCATION	
51 OTHER COSTS NOT LISTED	
52 TOTAL COSTS	

TABLE 11B-6491A-HOGS, FINISHING-WARM SLATTED BUILDING - 1978

	AVERAGE OF 23 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF PIGS ON HAND	543.5	610.3	450.1
2 POUNDS OF HOGS PRODUCED	241055	272314	196542
	PER HUNDRED WEIGHT		
3 NET INCREASE IN VALUE OF HOGS	\$ 35.87	\$ 39.11	\$ 32.27
4 OTHER MISCELLANEOUS HOG INCOME			
5 TOTAL VALUE PRODUCED	\$ 35.87	\$ 39.11	\$ 32.27
6 POUNDS OF FEED FED			
7 CORN	310.1	295.6	334.7
8 SMALL GRAIN	.5	.6	.4
9 COMPLETE RATION			
10 PROTEIN, SALT & MINERAL & MILK	66.7	66.1	68.1
11 TOTAL CONCENTRATES	377.3	362.3	403.2
12 FORAGES			
13 FEED COST			
14 GRAINS	10.69	10.35	11.36
15 COMPLETE RATION			
16 PROTEIN, SALT & MINERAL & MILK	8.74	9.07	8.72
17 FORAGES			
18 PASTURE			
19 TOTAL FEED COSTS	\$ 19.43	\$ 19.42	\$ 20.08
20 RETURN OVER FEED COSTS (5-19)	\$ 16.44	\$ 19.69	\$ 12.19
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.34	.44	.27
23 VETERINARY EXPENSE	.30	.27	.37
24 CUSTOM WORK	.58	.60	.63
26 TOTAL OTHER DIRECT COSTS	\$ 1.22	\$ 1.31	\$ 1.27
27 RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 15.22	\$ 18.38	\$ 10.92
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	.55	.52	.60
30 LIVESTOCK EQUIPMENT COSTS	1.19	1.08	1.23
31 BUILDING & FENCES	1.73	1.71	1.59
32 TOTAL ALLOCATED COSTS	\$ 3.47	\$ 3.31	\$ 3.42
33 RETURN OVER ALL LISTED COSTS (5-48)	\$ 11.75	\$ 15.07	\$ 7.50
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 184.63	\$ 201.37	\$ 160.72
36 PRICE RECEIVED PER CWT.	\$ 49.21	\$ 49.44	\$ 48.98
37 AVERAGE WEIGHT OF PIGS SOLD	214.8	217.3	213.4
38 AVERAGE PRICE PAID PER PIG BOUGHT	\$ 47.57	\$ 43.88	\$ 51.24
39 AVERAGE WEIGHT PER PIG BOUGHT	40.4	42.1	39.8
40 NUMBER OF PIGS PURCHASED	1294	1272	1193
41 NUMBER OG PIGS TRANSFERRED IN	183	383	
42 AVERAGE WEIGHT OF PIGS TRANSFERRED IN	43.3	43.3	
43 POUNDS OF PORK PURCHASED	52335	53537	47486
44 PERCENT DEATH LOSS	3.2	2.9	3.6
45 PRICE PER CWT. CONCENTRATE FED	\$ 5.15	\$ 5.36	\$ 4.98
46 PRICE PER CWT. PROTEIN, SALT & MINERAL FED	\$ 13.09	\$ 13.72	\$ 12.80
47 EFFECTIVE DAILY GAIN-PDS/PER/DAY/P/PIG	1.22	1.22	1.20
48 TOTAL LISTED COST PER CWT PORK PROD	\$24.12	\$ 24.04	\$ 24.77
49 UTILITIES & OTHER GENERAL FARM EXPENSE			
50 INTEREST ALLOCATION			
51 OTHER COSTS NOT LISTED			
52 TOTAL COSTS			

TABLE 11B - 6492 - HOGS, FINISHING, COLD BUILDING, NO SLATS - 1978

		AVERAGE OF 23 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF PIGS ON HAND	108.6	141.6	73.0
2	POUNDS OF HOGS PRODUCED	47225	64304	27595
			PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF HOGS	\$ 35.77	\$ 36.92	\$ 34.14
4	OTHER MISCELLANEOUS HOG INCOME			
5	TOTAL VALUE PRODUCED	\$ 35.77	\$ 36.92	\$ 34.14
6	POUNDS OF FEED FED			
7	CORN	335.3	325.8	372.7
8	SMALL GRAIN	12.7	16.1	8.0
9	COMPLETE RATION	.7		2.4
10	PROTEIN, SALT & MINERAL & MILK	72.8	72.9	75.0
11	TOTAL CONCENTRATES	421.5	414.8	458.1
12	FORAGES	.9	1.4	
13	FEED COST			
14	GRAINS	11.80	11.61	12.84
15	COMPLETE RATION	.35		1.26
16	PROTEIN, SALT & MINERAL & MILK	9.04	8.65	10.11
17	FORAGES	.02	.04	
18	PASTURE			
19	TOTAL FEED COSTS	\$ 21.21	\$ 20.30	\$ 24.21
20	RETURN OVER FEED COSTS (5-19)	\$ 14.56	\$ 16.62	\$ 9.93
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.45	.38	.49
23	VETERINARY EXPENSE	.35	.30	.36
24	CUSTOM WORK	.62	.55	.94
26	TOTAL OTHER DIRECT COSTS	\$ 1.42	\$ 1.23	\$ 1.79
27	RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 13.14	\$ 15.39	\$ 8.14
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	.99	1.13	.76
30	LIVESTOCK EQUIPMENT COSTS	1.27	1.46	.99
31	BUILDING & FENCES	1.69	1.97	1.18
32	TOTAL ALLOCATED COSTS	\$ 3.95	\$ 4.56	\$ 2.93
33	RETURN OVER ALL LISTED COSTS (5-48)	\$ 9.19	\$ 10.83	\$ 5.21
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	\$ 168.66	\$ 181.89	\$ 141.00
36	PRICE RECEIVED PER CWT.	\$ 48.92	\$ 48.92	\$ 48.94
37	AVERAGE WEIGHT OF PIGS SOLD	220.4	224.8	211.7
38	AVERAGE PRICE PAID PER PIG BOUGHT	\$ 50.05	\$ 49.27	\$ 51.05
39	AVERAGE WEIGHT PER PIG BOUGHT	44.8	44.7	44.4
40	NUMBER OF PIGS PURCHASED	228	297	128
41	NO. PIGS TRANSFERRED IN	52	53	55
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	42.4	45.7	39.8
43	POUNDS OF PORK PURCHASED	10214	13265	5684
44	PERCENT DEATH LOSS	2.9	2.7	3.6
45	PRICE PER CWT. CONCENTRATE FED	\$ 5.03	\$ 4.88	\$ 5.28
46	PRICE PER CWT. PROTEIN, SALT & MINERAL FED	\$ 12.42	\$ 11.86	\$ 13.48
47	EFFECTIVE DAILY GAIN-LBS/P/D/P/PIG	1.19	1.24	1.04
48	TOTAL LISTED COST PER CWT PORK PRODUCED	\$ 26.58	\$ 26.09	\$ 28.93
49	UTILITIES & OTHER GENERAL FARM EXPENSE			
50	INTEREST ALLOCATION			
51	OTHER COSTS NOT LISTED			
52	TOTAL COSTS			

TABLE 11C - 6510A - HOGS, WEANING PIGS - 1978

			AVERAGE OF 27 FARMS	13 FARMS HIGH IN RETURN ABOVE FEED	13 FARMS LOW IN RETURN ABOVE FEED
			132	116 PER LITTER	118
1	NUMBER OF LITTERS FARROWED				
2	NET INCREASE IN VALUE OF HOGS	\$	330.49	\$ 380.84	\$ 282.64
3	OTHER MISCELLANEOUS WEANING PIGS INCOME				
4	TOTAL VALUE PRODUCED	\$	330.49	\$ 380.84	\$ 282.64
5	POUNDS OF FEED FED				
6	CORN		1390.9	1226.9	1559.7
7	SMALL GRAIN		142.6	90.7	222.7
8	COMPLETE RATION		61.7	102.9	42.1
9	PROTEIN, SALT & MINERAL, & MILK		476.6	468.8	458.7
10	TOTAL CONCENTRATES		2071.8	1889.3	2283.2
11	FORAGES		82.0	76.3	115.5
12	FEED COST				
13	GRAINS		54.17	45.47	64.57
14	COMPLETE RATION		6.85	9.84	6.24
15	PROTEIN, SALT & MINERAL & MILK		61.55	60.01	60.41
16	FORAGES		1.52	1.53	2.03
17	PASTURE		.03	.06	
18	TOTAL FEED COST	\$	124.12	\$ 116.91	\$ 133.25
19	RETURN OVER FEED COSTS (4-18)	\$	206.37	\$ 263.93	\$ 149.39
20	OTHER DIRECT COSTS				
21	MISCELLANEOUS LIVESTOCK EXPENSE		11.49	13.66	10.76
22	VETERINARY EXPENSE		9.05	6.93	12.08
23	CUSTOM WORK & SPECIAL HIRED LABOR		1.53	2.20	1.59
25	TOTAL OTHER DIRECT COSTS	\$	22.07	\$ 22.61	\$ 24.43
26	RETURN OVER FEED & OTHER DIRECT COSTS (4-(18+25))	\$	184.30	\$ 241.32	\$ 124.96
27	ALLOCATED COSTS				
28	POWER & MACHINERY COSTS		10.31	10.59	10.38
29	LIVESTOCK EQUIPMENT COSTS		13.85	15.67	12.18
30	BUILDING & FENCES		14.63	17.01	11.48
31	TOTAL ALLOCATED COST	\$	38.79	\$ 43.27	\$ 34.04
32	RETURN OVER ALL LISTED COSTS (4-45)	\$	145.51	\$ 198.05	\$ 90.92
33	SUPPLEMENTARY MANAGEMENT INFORMATION				
34	RETURN FOR \$100 FEED FED	\$	266.27	\$ 325.75	\$ 212.10
35	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	\$	52.57	\$ 55.30	\$ 56.68
36	AVERAGE PRICE PER PIG SOLD OR TRANSFERRED	\$	43.99	\$ 47.61	\$ 43.75
37	AVERAGE WEIGHT PER PIG SOLD OR TRANSFERRED		42.8	41.9	44.0
38	NUMBER OF PIGS PRODUCED		883	814	690
39	NUMBER OF PIGS BORN PER LITTER		9.5	9.6	9.0
40	NUMBER OF PIGS WEANED PER LITTER		7.1	7.1	6.7
41	PERCENT DEATH LOSS		21.1	22.3	21.9
42	PRICE PER CWT. CONCENTRATE FED	\$	5.92	\$ 6.10	\$ 5.75
43	PRICE PER CWT. PROTEIN, SALT & MINERAL FED	\$	12.92	\$ 12.80	\$ 13.17
44	FEED & SUPPLEMENTAL COSTS PER PIG PRODUCED	\$	21.85	\$ 19.88	\$ 26.97
45	TOTAL LISTED COSTS PER LITTER	\$	184.98	\$ 182.79	\$ 191.72
46	UTILITIES & OTHER GENERAL FARM EXPENSE				
47	INTEREST ALLOCATION				
48	OTHER COSTS NOT LISTED				
49	TOTAL COSTS				

TABLE 11A - HOGS, MIXED SYSTEMS - 1978

	AVERAGE OF 55 FARMS 116591	11 FARMS HIGH IN RETURN ABOVE FEED 54813	11 FARMS LOW IN RETURN ABOVE FEED 83606
1 POUNDS OF HOGS PRODUCED		PER HUNDRED WEIGHT	
2 NET INCREASE IN VALUE OF HOGS	\$ 52.90	\$ 89.20	\$ 39.99
3 OTHER MISCELLANEOUS HOG INCOME			
4 TOTAL VALUE PRODUCED	\$ 52.90	\$ 89.20	\$ 39.99
5 POUNDS OF FEED FED			
6 CORN	300.2	316.2	397.2
7 SMALL GRAIN	14.8	23.3	16.3
8 COMPLETE RATION	11.3	13.0	
9 PROTEIN, SALT & MINERAL & MILK	80.1	115.1	84.3
10 TOTAL CONCENTRATES	406.4	467.6	497.8
11 FORAGES	2.5	7.3	5.0
12 FEED COST			
13 GRAINS	11.18	11.58	14.01
14 COMPLETE RATION	.87	.89	
15 PROTEIN, SALT & MINERAL & MILK	10.52	16.67	11.65
16 FORAGES	.05	.13	.07
17 PASTURE			
18 TOTAL FEED COSTS	\$ 22.62	\$ 29.27	\$ 25.73
19 RETURN OVER FEED COSTS (4-18)	\$ 30.28	\$ 59.93	\$ 14.26
20 OTHER DIRECT COSTS			
21 MISCELLANEOUS LIVESTOCK EXPENSE	1.17	2.79	1.15
22 VETERINARY EXPENSE	.82	2.44	.37
23 CUSTOM WORK	.53	.49	.79
25 TOTAL OTHER DIRECT COSTS	\$ 2.52	\$ 5.72	\$ 2.31
26 RETURN OVER FEED & OTHER DIRECT COSTS (4-(18+25))	\$ 27.76	\$ 54.21	\$ 11.95
27 ALLOCATED COSTS			
28 POWER & MACHINERY COSTS	1.21	1.57	1.13
29 LIVESTOCK EQUIPMENT COSTS	1.63	2.22	1.45
30 BUILDING & FENCES	2.33	2.72	2.13
31 TOTAL ALLOCATED COSTS	\$ 5.17	\$ 6.51	\$ 4.71
32 RETURN OVER ALL LISTED COSTS (4-46)	\$ 22.59	\$ 47.70	\$ 7.24
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 RETURN FOR \$100 FEED FED	\$ 233.84	\$ 304.76	\$ 155.40
35 PRICE RECEIVED PER CWT. ALL ANIMALS	\$ 51.08	\$ 80.69	\$ 48.25
36 PRICE RECEIVED PER CWT. SOLD MKT. ONLY	\$ 50.07	\$ 70.01	\$ 48.06
37 NUMBER OF LITTERS FARROWED	84	107	22
38 NUMBER OF PIGS BORN PER LITTER	9.7	10.1	9.2
39 NUMBER OF PIGS WEANED PER LITTER	7.3	7.5	7.0
40 PERCENT DEATH LOSS	17.0	21.4	8.4
41 AVERAGE WEIGHT OF ALL HOGS SOLD	177.5	68.7	223.2
42 AVERAGE WEIGHT OF MKT. HOGS SOLD	203.3	112.6	220.0
43 PRICE PER CWT. CONCENTRATE FED	\$ 5.55	\$ 6.23	\$ 5.15
44 PRICE PER CWT. PROTEIN, SALT & MINERAL	\$ 13.14	\$ 14.48	\$ 13.82
45 POUNDS OF PORK PURCHASED	6882	5783	15057
46 TOTAL LISTED COSTS CWT. PORK PRODUCED	\$ 30.31	\$ 41.50	\$ 32.75
47 UTILITIES & OTHER GENERAL FARM EXPENSE			
48 INTEREST ALLOCATION			
49 OTHER COSTS NOT LISTED			
50 TOTAL COST			

TABLE 12 - 6290A - DAIRY COWS STANCHION OR TIE STALLS - 1978

	AVERAGE OF 195 FARMS	39 FARMS HIGH IN RETURN ABOVE FEED PER COW	39 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF COWS	40.9	45.3	33.6
2 POUNDS OF MILK	13098	15547	10416
3 POUNDS OF BUTTERFAT	472.2	559.1	388.7
4 PERCENT OF BUTTERFAT IN MILK	3.6	3.6	3.7
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD	\$ 1285.21	\$ 1539.54	\$ 997.41
7 DAIRY PRODUCTS USED IN HOME	6.65	6.93	7.35
8 MILK FED TO LIVESTOCK	11.54	12.78	10.24
9 NET INCREASES IN VALUE OF COWS	.68	15.98	(-27.86)
10 OTHER MISCELLANEOUS DAIRY INCOME			
11 TOTAL VALUE PRODUCED	\$ 1304.08	\$ 1575.23	\$ 987.14
12 POUNDS OF FEED FED			
13 CORN	5047.0	5367.0	4949.8
14 SMALL GRAIN	416.6	320.2	454.9
15 COMPLETE RATION	75.1	1.4	
16 PROTEIN, SALT & MINERAL	816.8	885.1	651.3
17 TOTAL CONCENTRATES	6355.5	6573.7	6056.0
18 LEGUME HAY	7570.2	6882.9	7888.8
19 OTHER HAY & DRY ROUGHAGE	270.9	192.2	96.6
20 SILAGE	7830.0	7330.9	7817.8
21 FEED COSTS			
22 GRAINS	185.60	192.69	185.42
23 COMPLETE RATION	6.19	.11	
24 PROTEIN, SALT & MINERAL	92.47	104.88	86.85
25 ALL HAY & DRY ROUGHAGE	156.48	140.64	158.33
26 SILAGE	53.01	49.67	51.28
27 PASTURE	6.87	5.65	10.54
28 TOTAL FEED COSTS	\$ 500.62	\$ 493.64	\$ 492.42
29 RETURN OVER FEED COST (11-28)	\$ 803.46	\$ 1081.59	\$ 494.72
30 OTHER DIRECT COSTS			
31 MISCELLANEOUS LIVESTOCK EXPENSE	62.91	87.59	54.35
32 VETERINARY EXPENSE	27.78	36.82	18.72
33 CUSTOM WORK HIRED	38.46	46.82	31.73
35 TOTAL OTHER DIRECT COSTS	\$ 129.15	\$ 171.23	\$ 104.80
36 RETURN OVER FEED & OTHER DIRECT COSTS (11-(28+35))	\$ 674.31	\$ 910.36	\$ 389.92
37 ALLOCATED COSTS			
38 POWER & MACHINERY COSTS	53.02	56.74	44.68
39 LIVESTOCK EQUIPMENT COSTS	59.18	79.96	47.79
40 BUILDING & FENCES	76.33	98.34	52.23
41 TOTAL ALLOCATED COSTS	\$ 188.53	\$ 235.04	\$ 144.70
42 RETURN OVER ALL LISTED COSTS (11-52)	\$ 485.78	\$ 675.32	\$ 245.22
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$100 FEED FED	\$ 260.50	\$ 319.10	\$ 200.47
45 FEED COST PER CWT. MILK	\$ 3.83	\$ 3.18	\$ 4.72
46 FEED COST PER POUND OF BUTTERFAT	\$ 1.06	\$.88	\$ 1.27
47 POUNDS OF MILK PER PD OF CONCENTRATE	2.06	2.37	1.72
48 AVERAGE PRICE PER CWT. MILK SOLD	\$ 9.94	\$ 10.02	\$ 9.73
49 AVERAGE PRICE PER POUND OF BUTTERFAT	\$ 2.76	\$ 2.79	\$ 2.61
50 TOTAL LISTED COSTS PER CWT. MILK PRD.	\$ 6.25	\$ 5.79	\$ 7.12
51 DAIRY COW TURNOVER PERCENTAGE	34.2	37.5	35.7
52 TOTAL LISTED COSTS PER COW	\$ 818.30	\$ 899.91	\$ 741.92
53 UTILITIES & OTHER GENERAL FARM EXPENSE			
54 INTEREST ALLOCATION			
55 OTHER COSTS NOT LISTED			
56 TOTAL COSTS			

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TABLE 12 - 6294 - DAIRY COWS LOOSE HOUSING - 1978

	AVERAGE OF 26 FARMS	13 FARMS HIGH IN RETURN ABOVE FEED PER COW	13 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF COWS	58.3	59.4	57.3
2 POUNDS OF MILK	12751	13429	12026
3 POUNDS OF BUTTERFAT	471.8	495.6	446.3
4 PERCENT OF BUTTERFAT IN MILK	3.7	3.7	3.7
5 VALUE OF PRODUCE			
6 DAIRY PRODUCT SOLD	\$ 1264.39	\$ 1327.68	\$ 1196.56
7 DAIRY PRODUCTS USED IN HOME	4.94	4.07	5.85
8 MILK FED TO LIVESTOCK	14.29	20.62	7.71
9 NET INCREASE IN VALUE OF COWS	(-17.32)	21.55	(-57.61)
10 OTHER MISCELLANEOUS DAIRY INCOME			
11 TOTAL VALUE PRODUCED	\$ 1266.30	\$ 1373.92	\$ 1152.51
12 POUNDS OF FEED FED			
13 CORN	4718.4	4638.5	4793.0
14 SMALL GRAIN	249.6	342.3	153.0
15 COMPLETE RATION	8.2	16.1	
16 PROTEIN, SALT & MINERAL	657.7	558.5	759.4
17 TOTAL CONCENTRATES	5633.9	5555.4	5705.4
18 LEGUME HAY	8268.9	8007.8	8525.2
19 OTHER HAY & DRY ROUGHAGE	97.6	5.2	193.3
20 SILAGE	8717.2	7943.0	9504.6
21 FEED COSTS			
22 GRAINS	168.56	169.14	167.64
23 COMPLETE RATION	1.22	2.37	
24 PROTEIN, SALT & MINERAL	92.92	84.63	101.34
25 ALL HAY & DRY ROUGHAGE	173.86	169.51	178.05
26 SILAGE	61.51	51.75	71.50
27 PASTURE	3.50	4.28	2.71
28 TOTAL FEED COSTS	\$ 501.57	\$ 481.68	\$ 521.24
29 RETURN OVER FEED COST (11-28)	\$ 764.73	\$ 892.24	\$ 631.27
30 OTHER DIRECT COSTS			
31 MISCELLANEOUS LIVESTOCK EXPENSE	52.92	57.29	48.31
32 VETERINARY EXPENSE	22.35	25.22	19.32
33 CUSTOM WORK HIRED	33.74	33.52	33.91
35 TOTAL OTHER DIRECT COSTS	\$ 109.01	\$ 116.03	\$ 101.54
36 RETURN OVER FEED & OTHER DIRECT COSTS (11-(28+35))	\$ 655.72	\$ 776.21	\$ 529.73
37 ALLOCATED COSTS			
38 POWER & MACHINERY COSTS	65.97	68.33	63.26
39 LIVESTOCK EQUIPMENT COSTS	52.76	51.62	53.79
40 BUILDING & FENCES	61.47	58.99	63.95
41 TOTAL ALLOCATED COSTS	\$ 180.20	\$ 178.94	\$ 181.00
42 RETURN OVER ALL LISTED COSTS (11-52)	\$ 475.52	\$ 597.27	\$ 348.73
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$100 FEED FED	\$ 252.46	\$ 285.23	\$ 221.11
45 FEED COST PER CWT. MILK	\$ 3.94	\$ 3.59	\$ 4.33
46 FEED COST PER PD. OF BUTTERFAT	\$ 1.06	\$.97	\$ 1.17
47 POUNDS OF MILK PER PD. OF CONCENTRATE	2.26	2.42	2.11
48 AVERAGE PRICE PER CWT. MILK SOLD	\$ 10.09	\$ 10.11	\$ 10.06
49 AVERAGE PRICE PER PD. OF BUTTERFAT	\$ 2.72	\$ 2.73	\$ 2.71
50 TOTAL LISTED COSTS PER CWT. MILK PRODUCED	\$ 6.20	\$ 5.78	\$ 6.68
51 DAIRY COW TURNOVER PERCENTAGE	30.9	26.9	34.9
52 TOTAL LISTED COSTS PER COW	\$ 790.78	\$ 776.65	\$ 803.78
53 UTILITIES & OTHER GENERAL FARM EXPENSE			
54 INTEREST ALLOCATION			
55 OTHER COSTS NOT LISTED			
56 TOTAL COSTS			

TABLE 13 - 6310A - OTHER DAIRY COMMERCIAL REPLACEMENTS - 1978

	AVERAGE OF 94 FARMS 50.1	19 FARMS HIGH IN RETURN ABOVE FEED 43.0 PER HEAD	19 FARMS LOW IN RETURN ABOVE FEED 51.5
1 NUMBER OF HEAD			
2 NET INCREASE IN VALUE	\$ 308.44	\$ 452.93	\$ 213.51
3 OTHER MISCELLANEOUS INCOME			
4 TOTAL INCOME	\$ 308.44	\$ 452.93	\$ 213.51
5 POUNDS OF FEED FED			
6 CORN	928.2	840.0	864.3
7 SMALL GRAIN	258.9	195.1	310.4
8 COMPLETE RATION	22.9	22.5	3.3
9 PROTEIN, SALT & MINERALS	170.1	208.2	151.8
10 HAY & DRY ROUGHAGE	3076.2	2758.4	3839.1
11 SILAGE	3400.0	3650.4	3726.3
12 MILK	103.3	53.0	164.3
13 FEED COST			
14 GRAINS	40.38	35.16	40.23
15 COMPLETE RATION	2.16	1.65	2.66
16 PROTEIN, SALT & MINERALS	20.90	24.37	19.28
17 HAY & DRY ROUGHAGE	59.14	47.00	76.21
18 SILAGE	22.28	23.70	24.43
19 MILK	11.08	6.16	16.66
20 PASTURE	4.27	2.70	4.52
21 TOTAL FEED COSTS	\$ 160.21	\$ 140.74	\$ 183.99
22 RETURN OVER FEED COSTS (4-21)	\$ 148.23	\$ 312.19	\$ 29.52
23 OTHER DIRECT COSTS			
24 MISCELLANEOUS EXPENSE	6.65	8.49	5.98
25 VETERINARY EXPENSE	4.01	4.81	4.47
26 CUSTOM WORK HIRED & SPECIAL HIRED LABOR	2.75	1.81	1.13
28 TOTAL OTHER DIRECT COSTS	\$ 13.41	\$ 15.11	\$ 11.62
29 RETURN OVER FEED & OTHER DIRECT COSTS (4-(21+28))	\$ 134.82	\$ 297.08	\$ 17.90
30 ALLOCATED COSTS			
31 POWER & MACHINERY COSTS	9.54	11.59	8.03
32 LIVESTOCK EQUIPMENT COSTS	10.00	13.62	6.92
33 BUILDING & FENCES	13.24	14.42	11.08
34 TOTAL ALLOCATED COSTS	\$ 32.78	\$ 39.63	\$ 26.03
35 RETURN OVER ALL LISTED COSTS (4-40)	102.04	257.45	(-8.13)
36 SUPPLEMENTARY MANAGEMENT INFORMATION			
37 RETURN FOR \$100 FEED FED	\$ 192.51	\$ 321.81	\$ 116.05
38 PERCENT DEATH LOSS-TOTAL	8.7	6.9	8.1
39 PERCENT CALF DEATH LOSS	17.8	15.4	15.2
40 TOTAL LISTED COSTS PER HEAD	\$ 206.40	\$ 195.48	\$ 221.64
41 UTILITIES & OTHER GENERAL FARM EXPENSE			
42 INTEREST ALLOCATION			
43 OTHER COSTS NOT LISTED			
44 TOTAL COSTS			

TABLE 13 - 6318A - OTHER DAIRY CATTLE-REPLACEMENTS & FEEDERS - 1978

	AVERAGE OF 134 FARMS 50.2	27 FARMS HIGH IN RETURN ABOVE FEED 49.2 PER HEAD	27 FARMS LOW IN RETURN ABOVE FEED 53.8
1 NUMBER OF HEAD			
2 NET INCREASE IN VALUE	\$ 323.21	\$ 464.09	\$ 196.54
3 OTHER MISCELLANEOUS INCOME			
4 TOTAL INCOME	\$ 323.21	\$ 464.09	\$ 196.54
5 POUNDS OF FEED FED			
6 CORN	1019.9	911.7	1138.7
7 SMALL GRAIN	206.3	200.6	231.6
8 COMPLETE RATION	10.1		1.0
9 PROTEIN, SALT & MINERALS	168.9	165.0	191.7
10 HAY & DRY ROUGHAGE	2561.4	2189.7	2792.9
11 SILAGE	3637.3	3590.8	4079.6
12 MILK	81.3	46.6	77.5
13 FEED COST			
14 GRAINS	41.77	37.74	47.21
15 COMPLETE RATION	1.14		.24
16 PROTEIN, SALT & MINERALS	21.47	21.44	22.62
17 HAY & DRY ROUGHAGE	52.01	44.74	57.47
18 SILAGE	25.72	25.51	29.74
19 MILK	8.37	4.96	7.96
20 PASTURE	3.65	4.31	2.83
21 TOTAL FEED COSTS	\$ 154.13	\$ 138.70	\$ 168.07
22 RETURN OVER FEED COSTS (4-21)	\$ 169.08	\$ 325.39	\$ 28.47
23 OTHER DIRECT COSTS			
24 MISCELLANEOUS EXPENSE	5.40	4.88	4.91
25 VETERINARY EXPENSE	2.75	2.70	1.99
26 CUSTOM WORK HIRED	2.75	2.99	1.84
28 TOTAL OTHER DIRECT COSTS	\$ 10.90	\$ 10.57	\$ 8.74
29 RETURN OVER FEED & OTHER DIRECT COSTS (4-(21+28))	\$ 158.18	\$ 314.82	\$ 19.73
30 ALLOCATED COSTS			
31 POWER & MACHINERY COSTS	8.20	6.91	7.71
32 LIVESTOCK EQUIPMENT COSTS	8.13	8.97	7.75
33 BUILDING & FENCES	10.74	12.10	9.75
34 TOTAL ALLOCATED COSTS	\$ 27.07	\$ 27.98	\$ 25.21
35 RETURN OVER ALL LISTED COSTS (4-40)	131.11	286.84	(-5.48)
36 SUPPLEMENTARY MANAGEMENT INFORMATION			
37 RETURN FOR \$100 FEED FED	\$ 209.71	\$ 334.60	\$ 116.94
38 PERCENT DEATH LOSS-TOTAL	9.5	8.5	11.2
39 PERCENT CALF DEATH LOSS	21.4	18.6	25.0
40 TOTAL LISTED COSTS PER HEAD	\$ 192.10	\$ 177.25	\$ 202.02
41 UTILITIES & OTHER GENERAL FARM EXPENSE			
42 INTEREST ALLOCATION			
43 OTHER COSTS NOT LISTED			
44 TOTAL COSTS			

TABLE 14 - ALL DAIRY & DUAL PURPOSE CATTLE - 1978

	AVERAGE OF 224 FARMS	45 FARMS HIGH IN RETURN ABOVE FEED	45 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF COWS	43.0	42.8	39.1
	PER COW		
2 VALUE OF DAIRY PRODUCTS	\$ 1299.09	\$ 1513.55	\$ 1079.46
3 NET INCREASE IN VALUE	364.12	523.67	205.93
4 MISCELLANEOUS DAIRY INCOME			
5 TOTAL VALUE PRODUCED	\$ 1633.21	\$ 2037.22	\$ 1285.39
6 POUNDS OF FEED FED			
7 GRAINS	6782.3	7277.0	6423.2
8 COMPLETE RATIONS	87.6	14.9	61.8
9 PROTEIN, SALT & MINERALS, INCL. MILK EQ	999.0	1054.0	1199.8
10 HAY & DRY ROUGHAGE	11068.5	10468.0	11196.2
11 SILAGE	12065.5	13453.0	12169.9
12 FEED COST			
13 GRAINS	230.47	246.82	220.46
14 COMPLETE RATIONS	7.47	1.24	5.50
15 PROTEIN, SALT & MINERALS, INCL. MILK	128.63	137.94	119.54
16 HAY & DRY ROUGHAGE	221.53	204.44	224.04
17 SILAGE	82.33	91.99	86.75
18 PASTURE COSTS	10.74	10.72	12.61
19 TOTAL FEED COSTS	\$ 681.17	\$ 693.15	\$ 668.90
20 RETURN OVER FEED COSTS (5-19)	\$ 982.04	\$ 1344.07	\$ 616.49
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	68.16	91.05	59.08
23 VETERINARY EXPENSE	30.81	37.66	23.99
24 CUSTOM WORK	40.95	47.66	33.55
26 TOTAL OTHER DIRECT COSTS	\$ 139.92	\$ 176.37	\$ 116.62
27 RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 842.12	\$ 1167.70	\$ 499.87
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	64.38	71.00	52.97
30 LIVESTOCK EQUIPMENT COSTS	67.45	90.34	52.28
31 BUILDING & FENCES	86.32	113.89	62.45
32 TOTAL ALLOCATED COSTS	\$ 218.15	\$ 275.23	\$ 167.70
33 RETURN OVER ALL LISTED COSTS (5-36)	\$ 623.97	\$ 892.47	\$ 332.17
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 244.17	\$ 293.91	\$ 192.17
36 TOTAL LISTED COSTS PER COW	\$ 1039.24	\$ 1144.75	\$ 953.22
37 UTILITIES & OTHER GENERAL FARM EXPENSE			
38 INTEREST ALLOCATION			
39 OTHER COSTS NOT LISTED			
40 TOTAL COSTS			

TABLE 15A - 6100A - BEEF BREEDING CATTLE - 1978

	AVERAGE OF 56 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF BEEF COWS	43.0	46.6	39.6
2 AVERAGE NUMBER OF OTHER BEEF ANIMALS & BULLS	32.8	43.5	24.0
3 POUNDS OF BEEF PRODUCED	17764	22304 PER COW	14285
4 NET INCREASE IN VALUE	\$ 396.84	\$ 538.20	\$ 281.14
5 OTHER MISCELLANEOUS BEEF INCOME			
6 TOTAL VALUE PRODUCED	\$ 396.84	\$ 538.20	\$ 281.14
7 POUNDS OF FEED FED			
8 GRAIN	433.3	229.9	472.2
9 PROTEIN, SALT & MINERAL	83.8	67.3	93.7
10 LEGUME HAY	4100.9	3891.5	4302.6
11 OTHER HAY & DRY ROUGHAGE	1561.0	1178.3	4061.1
12 SILAGE	1976.7	2040.6	3285.1
13 FEED COST			
14 GRAIN	14.84	7.77	16.77
15 PROTEIN, SALT & MINERAL	9.47	7.62	11.92
16 LEGUME HAY	80.86	72.27	83.13
17 OTHER HAY & DRY ROUGHAGE	12.12	8.09	30.45
18 SILAGE	11.93	5.47	25.43
19 PASTURE	45.33	42.51	55.15
20 TOTAL FEED COSTS	\$ 174.55	\$ 143.73	\$ 222.85
21 RETURN OVER FEED COST (6-20)	\$ 222.29	\$ 394.47	\$ 58.29
22 OTHER DIRECT COSTS			
23 MISCELLANEOUS LIVESTOCK EXPENSE	7.19	4.79	10.98
24 VETERINARY EXPENSE	6.49	2.98	12.90
25 CUSTOM WORK	3.67	3.80	2.15
27 TOTAL OTHER DIRECT COSTS	\$ 17.35	\$ 11.57	\$ 26.03
28 RETURN OVER FEED & OTHER DIRECT COSTS (6-(20+27))	\$ 204.94	\$ 382.90	\$ 32.26
29 ALLOCATED COSTS			
30 POWER & MACHINERY COSTS	17.09	17.18	9.61
31 LIVESTOCK EQUIPMENT COSTS	16.75	13.92	19.44
32 BUILDING & FENCES	26.77	15.40	29.09
33 TOTAL ALLOCATED COSTS	\$ 60.61	\$ 46.50	\$ 58.14
34 RETURN OVER ALL LISTED COSTS (6-43)	\$ 144.33	\$ 336.40	\$ (-25.88)
35 SUPPLEMENTARY MANAGEMENT INFORMATION			
36 RETURN FOR \$100 FEED FED	\$ 227.34	\$ 374.44	\$ 126.15
37 PRICE PER CWT. SOLD	\$ 48.33	\$ 51.91	\$ 50.37
38 PRICE PER CWT. CALVES SOLD OR TRANSFERRED	\$ 61.36	\$ 62.72	\$ 60.17
39 AVERAGE WEIGHT PER HEAD SOLD	755.3	734.5	613.2
40 AVERAGE WEIGHT PER CALF SOLD OR TRANSFERRED	460.2	444.4	417.1
41 PERCENT DEATH LOSS	4.5	3.3	7.9
42 PERCENT CALF CROP	97.7	120.5	90.2
43 TOTAL LISTED COSTS PER COW	\$ 252.51	\$ 201.80	\$ 307.02
44 UTILITIES & OTHER GENERAL FARM EXPENSE			
45 INTEREST ALLOCATION			
46 OTHER COSTS NOT LISTED			
47 TOTAL COSTS			

TABLE 15B - 6140 BEEF FEEDERS IN LOT UNDER 500 POUNDS - 1978

	AVERAGE OF 49 FARMS	16 FARMS HIGH IN RETURN ABOVE FEED	16 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF BEEF FEEDERS	48.6	31.7	39.6
2 POUNDS OF BEEF PRODUCED	25290	18396	20406
	PER HUNDRED WEIGHT		
3 NET INCREASE IN VALUE OF ANIMALS	\$ 70.19	\$ 79.78	\$ 66.06
4 OTHER MISCELLANEOUS BEEF INCOME			
5 TOTAL VALUE PRODUCED	\$ 70.19	\$ 79.78	\$ 66.06
6 POUNDS OF FEED FED			
7 GRAIN	595.4	526.2	787.0
8 PROTEIN, SALT & MINERAL	46.3	32.1	84.8
9 LEGUME HAY	391.9	305.0	396.1
10 OTHER HAY & DRY ROUGHAGE	38.3	14.3	10.0
11 SILAGE	750.4	535.2	593.0
12 FEED COST			
13 GRAIN	20.19	17.93	26.78
14 PROTEIN, SALT & MINERAL	5.39	4.06	9.35
15 LEGUME HAY	7.77	6.07	7.86
16 OTHER HAY & DRY ROUGHAGE	.28	.12	.14
17 SILAGE	4.95	3.59	3.86
18 PASTURE	.43	.79	.95
19 TOTAL FEED COST	\$ 39.01	\$ 32.56	\$ 48.94
20 RETURN OVER FEED COST (5-19)	\$ 31.18	\$ 47.22	\$ 17.12
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.53	.78	.43
23 VETERINARY EXPENSE	1.12	.74	.65
24 CUSTOM WORK HIRED	1.19	1.53	1.60
26 TOTAL OTHER DIRECT COSTS	\$ 2.84	\$ 3.05	\$ 2.68
27 RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 28.34	\$ 44.17	\$ 14.44
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	2.02	2.42	1.40
30 LIVESTOCK EQUIPMENT COSTS	2.45	2.13	3.03
31 BUILDINGS & FENCES	3.26	2.86	3.49
32 TOTAL ALLOCATED COSTS	\$ 7.73	\$ 7.41	\$ 7.92
33 RETURN OVER ALL LISTED COSTS (5-43)	\$ 20.61	\$ 36.76	\$ 6.52
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 179.91	\$ 245.03	\$ 134.98
36 PRICE PER CWT. SOLD	\$ 50.28	\$ 52.25	\$ 48.61
37 AVERAGE WEIGHT PER HEAD SOLD			1042.7
38 PRICE PER CWT. BOUGHT	\$ 62.50	\$ 56.45	\$ 61.37
39 AVERAGE WEIGHT PER HEAD BOUGHT	391.5	401.6	485.4
40 NUMBER OF HEAD BOUGHT	28	9	20
41 PERCENT DEATH LOSS	2.7	1.4	2.2
42 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.43	1.59	1.41
43 TOTAL LISTED COST PER CWT. PROD.	\$ 49.58	\$ 43.02	\$ 59.54
44 UTILITIES & OTHER GENERAL FARM EXPENSE			
45 INTEREST ALLOCATION			
46 OTHER COSTS NOT LISTED			
47 TOTAL COSTS			

TABLE 15B - 6141 BEEF FEEDERS IN LOT AT 500 to 700 POUNDS - 1978

		AVERAGE OF 22 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF FEEDERS	75.7	74.5	76.9
2	POUNDS OF BEEF PRODUCED	43494	45818	41169
			PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF ANIMALS	\$ 80.03	\$ 81.88	\$ 77.97
4	OTHER MISCELLANEOUS BEEF INCOME			
5	TOTAL VALUE PRODUCED	\$ 80.03	\$ 81.88	\$ 77.97
6	POUNDS OF FEED FED			
7	GRAIN	748.9	566.0	952.4
8	PROTEIN, SALT & MINERAL	48.6	49.1	48.0
9	LEGUME HAY	340.7	408.6	265.1
10	OTHER HAY & DRY ROUGHAGE	46.4	2.4	95.4
11	SILAGE	995.4	628.4	1403.8
12	FEED COST			
13	GRAIN	25.64	19.21	32.80
14	PROTEIN, SALT & MINERAL	5.64	5.59	5.69
15	LEGUME HAY	7.04	8.13	5.82
16	OTHER HAY & DRY ROUGHAGE	.69	.02	1.43
17	SILAGE	8.55	4.41	13.16
18	PASTURE	.09		.18
19	TOTAL FEED COST	\$ 47.65	\$ 37.36	\$ 59.08
20	RETURN OVER FEED COST (5-19)	\$ 32.38	\$ 44.52	\$ 18.89
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.55	.77	.30
23	VETERINARY EXPENSE	.70	.68	.71
24	CUSTOM WORK HIRED	.68	.62	.76
26	TOTAL OTHER DIRECT COSTS	\$ 1.93	\$ 2.07	\$ 1.77
27	RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 30.45	\$ 42.45	\$ 17.12
28	ALLOCATED COSTS			
29	POWER & MACHINE COSTS	1.59	1.71	1.46
30	LIVESTOCK EQUIPMENT COSTS	1.94	1.37	2.52
31	BUILDINGS & FENCES	2.72	1.61	4.04
32	TOTAL ALLOCATED COSTS	\$ 6.25	\$ 4.69	\$ 8.02
33	RETURN OVER ALL LISTED COSTS (5-43)	24.20	37.76	9.10
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	\$ 167.95	\$ 219.16	\$ 131.97
36	PRICE PER CWT. SOLD	\$ 53.05	\$ 52.50	\$ 53.55
37	AVERAGE WEIGHT PER HEAD SOLD	1032.1	1139.5	958.4
38	PRICE PER CWT. BOUGHT	\$ 56.48	\$ 61.59	\$ 53.74
39	AVERAGE WEIGHT PER HEAD BOUGHT	674.4	679.3	666.2
40	NUMBER OF HEAD BOUGHT	91	63	120
41	PERCENT DEATH LOSS	1.0	.5	1.4
42	EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.57	1.68	1.47
43	TOTAL LISTED COST PER CWT. PROD.	\$ 55.83	\$ 44.12	\$ 68.87
44	UTILITIES & OTHER GENERAL FARM EXPENSE			
45	INTEREST ALLOCATION			
46	OTHER COSTS NOT LISTED			
47	TOTAL COSTS			

TABLE 15B - 6142 BEEF FEEDERS IN LOT OVER 700 POUNDS - 1978

	AVERAGE OF 11 FARMS	5 FARMS HIGH IN RETURN ABOVE FEED	5 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF BEEF FEEDERS	46.6	49.7	37.9
2 POUNDS OF BEEF PRODUCED	28489	33395	22455
	PER HUNDRED WEIGHT		
3 NET INCREASE IN VALUE OF ANIMALS	\$ 74.38	\$ 81.41	\$ 65.95
4 OTHER MISCELLANEOUS BEEF INCOME			
5 TOTAL VALUE PRODUCED	\$ 74.38	\$ 81.41	\$ 65.95
6 POUNDS OF FEED FED			
7 GRAIN	589.5	518.7	717.0
8 PROTEIN, SALT & MINERAL	55.8	66.1	43.2
9 LEGUME HAY	411.0	361.3	396.9
10 OTHER HAY & DRY ROUGHAGE	21.6	14.4	38.8
11 SILAGE	426.2	353.3	617.8
12 FEED COST			
13 GRAIN	20.01	17.51	24.48
14 PROTEIN, SALT & MINERAL	7.32	8.68	5.05
15 LEGUME HAY	8.62	7.23	9.06
16 OTHER HAY & DRY ROUGHAGE	.16	.11	.30
17 SILAGE	2.79	2.34	4.02
18 PASTURE	1.12	.86	1.86
19 TOTAL FEED COST	\$ 40.02	\$ 36.73	\$ 44.77
20 RETURN OVER FEED COST (5-19)	\$ 34.36	\$ 44.68	\$ 21.18
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.83	1.28	.27
23 VETERINARY EXPENSE	.60	1.04	.12
24 CUSTOM WORK HIRED	1.94	2.88	.70
26 TOTAL OTHER DIRECT COSTS	\$ 3.37	\$ 5.20	\$ 1.09
27 RETURN OVER FEED & OTHER DIRECT COSTS (5-(19+26))	\$ 30.99	\$ 39.48	\$ 20.09
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	1.13	.96	.80
30 LIVESTOCK EQUIPMENT COSTS	2.04	1.41	1.69
31 BUILDINGS & FENCES	3.10	1.13	2.62
32 TOTAL ALLOCATED COSTS	\$ 6.27	\$ 3.50	\$ 5.11
33 RETURN OVER ALL LISTED COSTS (5-43)	\$ 24.72	\$ 35.98	\$ 14.98
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 185.85	\$ 221.65	\$ 147.30
36 PRICE PER CWT. SOLD	\$ 51.64	\$ 54.37	\$ 47.99
37 AVERAGE WEIGHT PER HEAD SOLD	1060.0	1012.8	1136.8
38 PRICE PER CWT. BOUGHT	\$ 52.78	\$ 55.49	\$ 47.19
39 AVERAGE WEIGHT PER HEAD BOUGHT	699.0	691.3	753.2
40 NUMBER OF HEAD BOUGHT	29	38	23
41 PERCENT DEATH LOSS	.9	.8	
42 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.67	1.84	1.62
43 TOTAL LISTED COST PER CWT. PROD.	\$ 49.66	\$ 45.43	\$ 50.97
44 UTILITIES & OTHER GENERAL FARM EXPENSE			
45 INTEREST ALLOCATION			
46 OTHER COSTS NOT LISTED			
47 TOTAL COSTS			

TABLE 16A 6670A SHEEP, FARM FLOCK - 1978

		AVERAGE OF 6 FARMS	
1	AVERAGE NUMBER OF EWES		68.6
2	POUNDS OF LAMB & MUTTON PRODUCED		7091
3	POUNDS OF WOOL PRODUCED		635
4	VALUE OF PRODUCE		
		PER EWE	
5	WOOL	\$	8.37
6	NET INCREASE IN VALUE OF ANIMALS		62.35
7	OTHER MISCELLANEOUS SHEEP INCOME		
8	TOTAL VALUE PRODUCED	\$	70.72
9	POUNDS OF FEED FED		
10	GRAIN		306.8
11	PROTEIN, SALT & MINERAL		58.8
12	LEGUME HAY		781.3
13	OTHER HAY & DRY ROUGHAGE		
14	SILAGE		
15	FEED COST		
16	GRAIN		10.57
17	PROTEIN, SALT & MINERAL		5.60
18	LEGUME HAY		14.83
19	OTHER HAY & DRY ROUGHAGE		
20	SILAGE		
21	PASTURE		3.13
22	TOTAL FEED COSTS	\$	34.13
23	RETURN OVER FEED COSTS (8-22)	\$	36.59
24	OTHER DIRECT COSTS		
25	MISCELLANEOUS LIVESTOCK EXPENSE		1.37
26	VETERINARY EXPENSE		1.17
27	CUSTOM WORK		1.59
29	TOTAL OTHER DIRECT COSTS	\$	4.13
30	RETURN OVER FEED & OTHER DIRECT COSTS (8-(22+29))	\$	32.46
31	ALLOCATED COSTS		
32	POWER & MACHINERY COSTS		24.03
33	LIVESTOCK EQUIPMENT COSTS		9.45
34	BUILDING & FENCES		29.40
35	TOTAL ALLOCATED COSTS	\$	62.88
36	RETURN OVER ALL LISTED COSTS (8-46)	\$	(-30.42)
37	SUPPLEMENTARY MANAGEMENT INFORMATION		
38	RETURN FOR \$100 FEED FED	\$	207.22
39	PRICE PER CWT. LAMB & MUTTON SOLD	\$	55.46
40	PRICE PER CWT. LAMB SOLD OR TRANSFERRED	\$	55.92
41	AVERAGE WEIGHT OF LAMBS SOLD OR TRANSFERRED		99.6
42	POUNDS OF WOOL PER SHEEP SHEARED		9.6
43	NUMBER OF EWES KEPT FOR LAMBING		68
44	PERCENT LAMB CROP		138.2
45	PERCENT DEATH LOSS		13.0
46	TOTAL LISTED COSTS PER EWE	\$	101.14
47	UTILITIES & OTHER GENERAL FARM EXPENSE		
48	INTEREST ALLOCATION		
49	OTHER COSTS NOT LISTED		
50	TOTAL COSTS		

SUMMARY OF SELECTED ITEMS OF INFORMATION BY YEARS

Selected items of information from various tables in the report are listed below for the past 5 years. Information for years 1974-1977 are from the East South Central (Austin area) and for 1978 the information is from the combined Southeast area.

	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>
<u>TABLE 1</u>					
TOTAL FARM CAPITAL BEG INVENTORY	223,044	260,240	297,799	349,377	330,779
TOTAL FARM CAPITAL ENDING INVENTORY	249,269	284,025	323,240	379,503	371,252
INCREASE IN INVENTORY	26,225	23,785	25,442	30,127	40,474
<u>TABLE 3</u>					
TOTAL RETURNS & NET INCREASES	64,208	55,308	63,158	76,322	91,783
% OF TOTAL RETURNS FROM FEED FED TO LVSTK.	5%	34%	25%	31%	49%
% OF TOTAL RETURNS FROM CROP, SEED & FEED	92%	62%	72%	66%	48%
% OF TOTAL RETURN FROM MISCELLANEOUS	3%	4%	3%	3%	3%
TOTAL EXPENSES & NET DECREASES	41,309	45,196	51,195	58,379	63,649
RETURN TO LABOR & MGMT.	22,899	10,112	11,962	17,943	28,134
<u>TABLE 4</u>					
TOTAL HOUSEHOLD & PERSONAL EXPENSE	15,716	14,156	16,675	16,965	18,201
<u>TABLE 5</u>					
NET WORTH END OF YEAR	130,760	134,380	137,871	148,331	147,419
NET WORTH BEG OF YEAR	114,594	127,932	129,977	137,057	122,202
INCREASE IN NET WORTH	16,166	6,448	7,894	11,274	25,218
<u>TABLE 6</u>					
RETURN TO CAP. & FAMILY LABOR	27,242	16,540	17,651	23,238	35,173
<u>DAIRY</u>					
AVERAGE NUMBER OF COWS	37.7	37.7	39.4	39.8	43.0
AVE. LBS. OF MILK PER COW LBS.	11581	11782	12402	12888	13027
AVE. PRICE RECEIVED PER CWT. \$	7.64	7.83	9.04	9.06	9.97
FEED COST PER COW \$	584.85	598.56	632.45	578.32	500.15
FEED COST PER CWT. MILK \$	5.05	5.08	5.10	4.48	3.84
RETURN PER \$100 FEED FED	144.02	146.28	171.26	194.46	259.22
<u>SWINE (COMPLETE HOGS)</u>					
LBS. OF FEED PER CWT. GAIN, LBS.	441.0	430.6	416.1	403.9	406.2
FEED COST PER CWT. GAIN \$	27.05	25.36	24.16	22.48	21.49
RETURN PER \$100 FEED FED \$	123.76	203.71	154.31	188.42	241.45
PRICE PER CWT. OF FEED \$	6.10	5.87	5.82	5.55	5.28
PRICE RECEIVED PER CWT. PORK \$	35.40	49.19	43.60	41.14	48.01
<u>BEEF BREEDERS</u>					
AVERAGE NUMBER OF BEEF COWS	43.1	40.4	39.3	35.9	43.0
FEED COST PER COW \$	251.44	220.00	228.00	178.82	174.55
RETURN PER \$100 FEED FED \$	-6.87	60.65	66.67	102.77	227.34

<u>FEEDER CATTLE</u>	1974	1975	1976	1977	1978
AVERAGE NUMBER BEEF FEEDERS	56.7	60.3	52.4	76.0	55.0
FEED COST PER 100 LBS. GAIN \$	48.99	40.94	48.32	38.65	42.03
RETURN PER \$100 FEED FED \$	56.97	109.58	77.56	108.32	176.79
PRICE PER CWT. SOLD \$	38.85	39.44	36.51	38.02	51.51
PRICE PER CWT. BOUGHT \$	37.43	31.90	37.81	39.30	57.40

<u>SHEEP FLOCK</u>	1974	1975	1976	1977	1978
AVERAGE NUMBER OF HEAD	47.7	38.8	32.9	24.7	68.6
FEED COST PER EWE \$	48.95	58.41	56.71	44.01	34.13
RETURN PER \$100 FEED FED \$	149.72	63.15	96.68	133.21	207.22
PRICE PER CWT. SOLD \$	39.03	37.70	39.43	50.03	55.46
PER CENT LAMB CROP %	133.0	154.0	208.3	128.0	138.2

<u>POULTRY, LAYING HENS</u>	1974	1975	1976	1977	1978
AVERAGE NUMBER OF HEAD	2168.4	3237.7	5749.0	6215.2	2060.5
FEED COST PER HEN \$	3.86	3.86	3.92	3.53	5.03
LBS. OF FEED PER HEN, LBS.	59.8	60.5	58.3	51.0	82.7
EGGS LAID PER HEN	162.0	168.0	157.6	153.1	140.2
PRICE PER DOZEN EGGS SOLD \$	.46	.42	.51	.48	.42
RETURN PER \$100 FEED \$	132.90	132.38	145.22	143.60	75.69
FEED COST PER DOZEN EGGS \$	.29	.27	.30	.28	.43

<u>WORK UNITS</u>	1974	1975	1976	1977	1978
CROPS W.U.	157.11	158.2	165.84	171.57	151.16
LIVESTOCK	250.32	242.0	247.92	257.69	289.23
OTHER WORK UNITS	23.80	29.0	22.66	22.11	13.82
TOTAL WORK UNITS	431.23	429.2	436.42	451.38	454.20

<u>EXPENSE PER WORK UNIT</u>	1974	1975	1976	1977	1978
TRACTOR & CROP MACH EXPENSE \$	23.85	25.42	24.99	26.97	27.88
ELECTRICITY (FARM SHARE) \$	1.72	1.89	2.18	2.57	2.90
AUTO & TRUCKS (FARM SHARE) \$	6.42	6.62	6.53	7.16	7.40
LIVESTOCK EQUIPMENT \$	3.52	3.84	4.52	4.66	5.76
BUILDINGS, FENCES & TILE \$	7.93	9.12	10.80	11.25	12.34

<u>TRACTOR, CROP MACH. EXP. PER CROP ACRES</u>	1974	1975	1976	1977	1978
	31.31	32.94	32.97	35.79	42.59

<u>YIELDS PER ACRE</u>	1974	1975	1976	1977	1978
OATS, BU.	59.8	53.6	68.1	79.1	58.9
CORN FOR GRAIN, BU.	76.4	82.2	83.3	116.9	119.2
CORN SILAGE, TONS	12.9	12.8	11.9	16.9	16.8
SOYBEANS, BU.	23.6	27.3	26.4	41.1	33.8
ALFALFA HAY, TONS	3.5	3.5	2.8	3.9	4.2

<u>RETURN OVER LISTED COSTS PER ACRE</u>	1974	1975	1976	1977	1978
OATS \$	38.50	10.08	25.68	6.71	(-28.79)
CORN FOR GRAIN \$	138.39	41.68	26.41	26.45	35.38
SOYBEANS \$	90.82	29.32	54.62	89.18	79.50
CORN SILAGE \$	126.88	98.38	72.99	79.86	47.74
ALFALFA HAY \$	103.78	89.90	49.13	44.71	31.39
SET ASIDE ACRES \$					20.51

SETTING GOALS

One of the primary aims of the farm management education program is to assist farmers in reaching their farm and family goals. Clarifying their ideas as to what they really want is a very important step in improving the farm business and as a result improve family living.

Sitting down as an operator or husband and wife and putting these wants in writing is done in one of the early classes in the adult farm management education program.

Planning goals is not easy. All members of a family may not agree on what goals are most important. The family may have to give serious thought and discussion to the goals they choose so that all members of the family can benefit from the farming business. Not all goals are related to farm income. Some very important goals for a family may be in the area of social, community, family, church and educational activities.

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

On the next page is an example of the written goals of one family for the coming year. The following year, these goals will be reviewed, evaluated and probably changed or expanded to fit the ever changing needs and desires of the family.

WHAT DOES YOUR FAMILY WANT?Name John Jones FamilyDate 2-10-78Address Anywhere, Minnesota

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

		This year	Later
<u>FOR A PROFITABLE FARM BUSINESS:</u>			
6	Buy a new tractor to replace old John Deere A	✓	
1	Raise the production of the dairy herd by 500 lbs. milk per cow.	✓	
8	Raise the production of the dairy herd from 11000 lbs. to 15000 lbs. per cow in 10 yrs.		✓
2	Increase hay yield by 1 ton/acre in 3 yrs.	✓	✓
<u>FOR SATISFYING LIVING:</u>			
5	Install kitchen cabinets.	✓	
10	Build new family room on west side of house.	✓	
11	Paint exterior of home.	✓	
12	Landscape yard.		✓
<u>FOR DEVELOPMENT OF FAMILY MEMBERS:</u>			
9	Provide opportunity for son, Dave, to attend college in two years.		✓
7	Provide money for Dad to attend National Convention for a week this winter.	✓	
4	Provide time and money for Dan to attend camp this summer.	✓	
<u>FOR LONG-TERM FINANCIAL SECURITY:</u>			
3	Improve net worth by 20%/year.	✓	✓

HOW MUCH MONEY DID THE AVERAGE FARMER
SPEND, AND WHOM DID THEY SPEND IT WITH

1978

TO OTHER FARMERS FOR LIVESTOCK AND CUSTOM WORK	(2-13 plus lines 20 & 21) ..	\$ 14,741
TO THE AGRI-BUSINESS COMMUNITY FOR FERTILIZER, CHEMICALS, SEEDS, FEEDS, REPAIR, AND FUEL	(lines 14-18, 22-27, plus line 31)	\$ 41,995
FOR EXTRA LABOR	(line 28)	\$ 2,704
SUPPORT OF LOCAL GOVERNMENT (PROPERTY TAX)	(line 29)	\$ 1,547
FOR UTILITIES (ELECTRICITY AND TELEPHONE)	(lines 19, 32 & 33)	\$ 1,501
FOR USE OF OTHER PEOPLES CAPITAL (INTEREST AND CASH RENT)	(line 30 and 34)	\$ 15,306
FARM EQUIPMENT DEALERS (POWER AND MACHINERY)	(lines 36,37,38 & 39)	\$ 16,561
TOTAL FARM OPERATING PURCHASES		\$ 94,355
REAL ESTATE PURCHASE AND IMPROVEMENT		\$ 18,584
HOUSEHOLD AND PERSONAL EXPENSES (CASH ONLY)		\$ 17,595
TOTAL MONEY SPENT IN COMMUNITY AND SERVICE AREA BY ONE AVERAGE FARMER		\$ 130,534

TABLE 6B 1978 ANNUAL FARM MANAGEMENT PROGRAM REPORT
SOUTHEAST MINNESOTA

