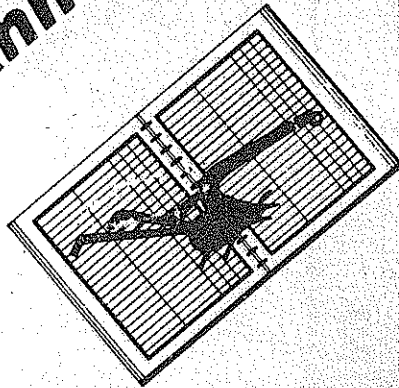


FARM BUSINESS MANAGEMENT

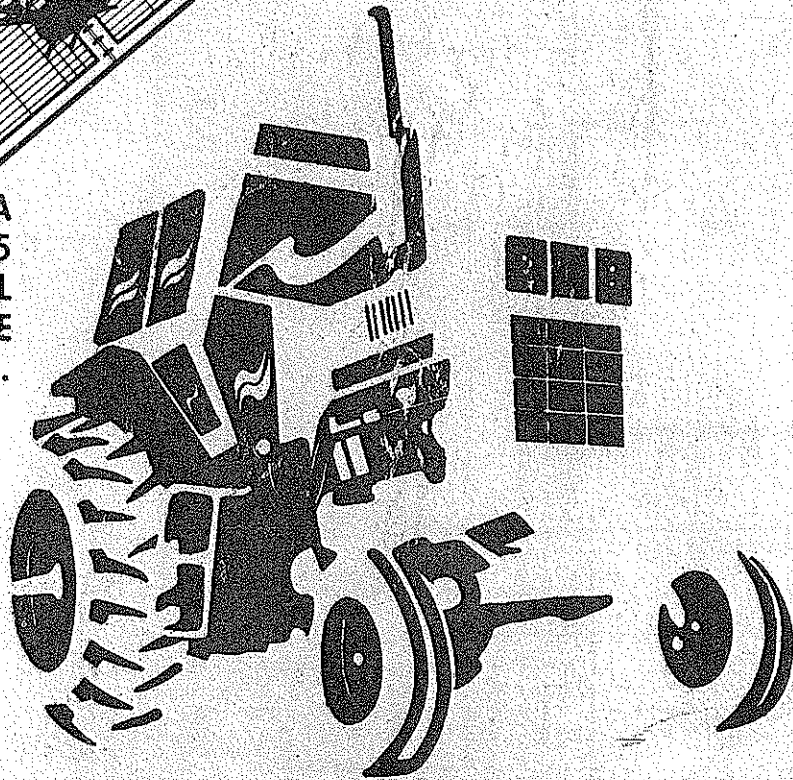
1979 Annual Report

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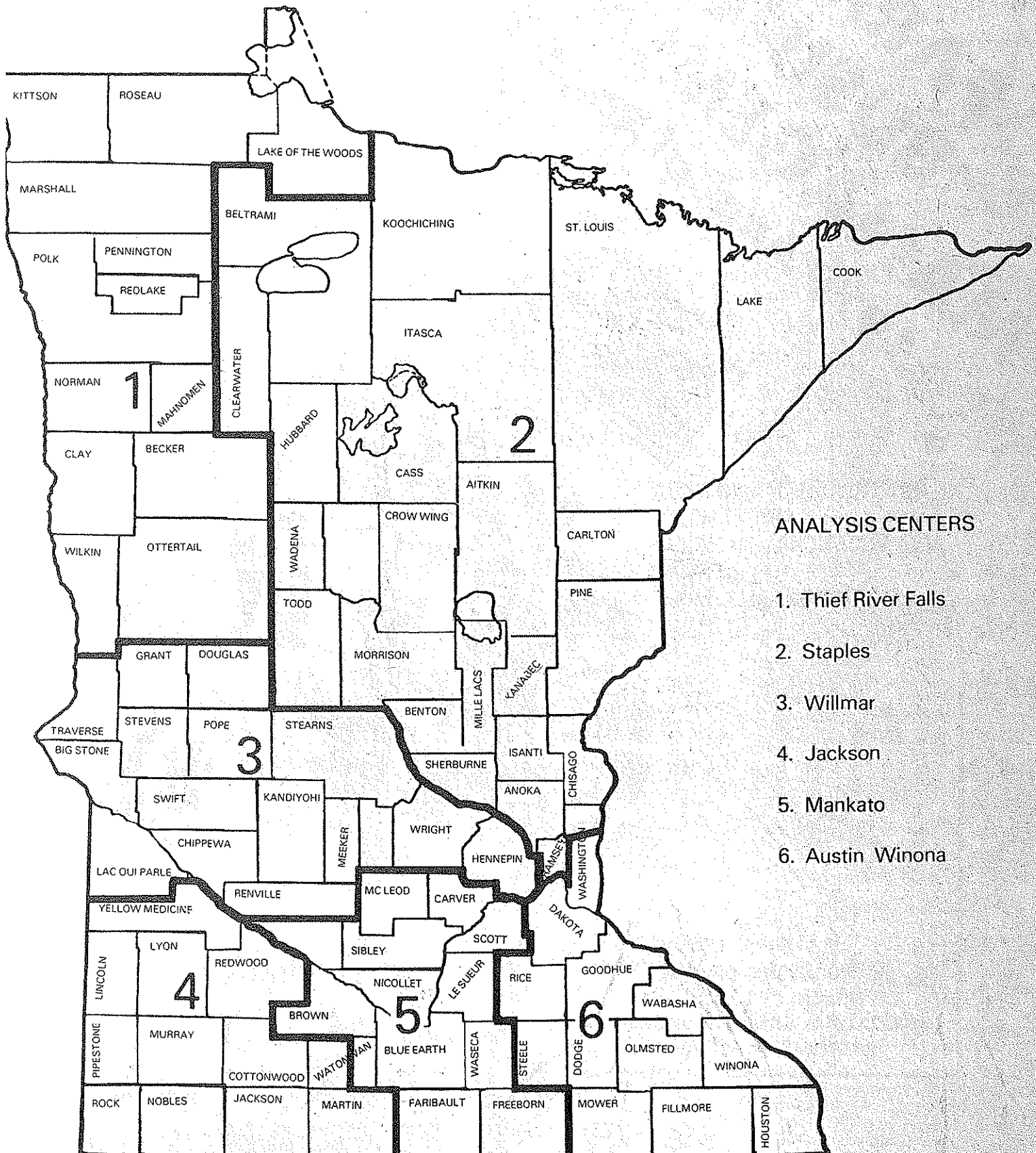
NORTHWESTERN MINNESOTA
REPORT NO. 25
AREA VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



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

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



ANALYSIS CENTERS

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

1979 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL

AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

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LET'S GET ACQUAINTED

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

The purpose of the Vo-Ag Farm Management Program is to provide farmers and teachers of agriculture with farm record analysis information which will be helpful to them in studying farm operations and factors of management involved in successful farm operation. Each participating farmer is provided a copy of this report which lists his individual farm record analysis figures along with the averages of all farms and the high and low earning farms. Each participating farmer pays an annual fee which covers clerical costs, data processing fees and the cost of publishing the report.

The analysis of the record and the preparation of the reports for Northwestern Minnesota were done under the direction of Ed Sisler of the Area Vocational Technical School at Thief River Falls. The program is locally supervised by Dr. William Corliss, Superintendent of the Thief River Falls Public Schools and Mr. Arnt Aune, Director of the Area Vocational Technical School.

Cooperating agencies are represented by David McCullough, Manager, Adult Vocational Education, Odell Barduson, Adult Supervisor, Agricultural Education and Dr. Edgar Persons, Professor, Agricultural Education, University of Minnesota.

The clerical staff are: Phyllis Moun, Marie Sorensen, Shirley Koop, Wilma Bornholdt, Pat Kotschevar, Thief River Falls; Fay Gullickson, Verda Carlson, Fertile; Betty Johannsen, Detroit Lakes; Crystal Carlson, Fosston; Beverly Hest, Tania Haslerud, Hawley; Sandy Nichols, Climax; Paula Bakken, Barnesville; and Marguerite Andrews, Pelican Rapids. We especially recognize Esther Mattson, our secretary, for her tenth year on our staff.

The analysis centers use the automatic data processing facilities of Specialized Data Systems, Inc., of Madison, Wisconsin.

Mr. Arnt Aune, Director of this Area Vocational-Technical Institute, has announced his resignation effective July 1 of this year.

Arnt's professional background includes Vocational Agriculture, County Agricultural Agent, and just prior to his Directorship, Area Vocational Agriculture Coordination. During his Coordinator work he developed the principle of allocation of machine expense for crops. This system has been integrated into the farm analysis and is a valuable component of it.

We thank Arnt for his guidance, support, and friendship and wish him well on his next venture in life.

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

<u>SCHOOL</u>	<u>INSTRUCTOR</u>
Ada	Keith Aakre
Agassiz Valley Ctr.Sch., Climax	David Nichols, Jerry Osmundson
Barnesville	David Bakken
Baudette	Gerald Ausmus
Univ. Of Minn., Crookston	Erman Ueland
Detroit Lakes	Duane Lemmon, Clayton Olsen
Fergus Falls	Lambert Schilling, Curt Stillwell
Fertile	Conrad Carlson
Fosston	Dean McNelly
Goodridge	Wallace Shodean
Greenbush, Badger, Warroad	Bud Leverington
Hawley	John Hest
Henning	Charles Erickson
Lancaster	Reynold Ward, Mervin Milsten
Mahnomen	Peter Revier
Moorhead	Rick Morgan
Pelican Rapids	Budd Andrews
Perham	Richard Hemmingson
Plummer, Oklee, Red Lake Falls	Harry Oen
Roseau	Duane Jaenicke
Thief River Falls	Don Johnsen, Verne Spengler
Twin Valley, Ulen, Hitterdal	Michael Lockhart
Warren	Ross Petersen

WHY KEEP RECORDS?

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

* Britannica Research Service

513 records were included in the average.

835 records were processed.

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

There are two basic plans available to farmers:

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

For a cost of about \$55.00, the farmer receives a computerized depreciation schedule and a very complete enterprise analysis of his farming operation. In addition, he will be working with a Farm Management instructor who teaches him basic accounting procedures and help him to budget, interpret his analysis, plan his operation and plan his credit needs. The Ag man also helps him keep up with the latest agricultural developments. In short, the "Ag Man" helps the farmer to get the most out of his farm and himself.

B. Monthly Analysis Program

This program has been developed for those farmers who want more frequent evaluations, and is called a monthly "mail-in". The cooperators in this program receive a monthly return and the detailed annual enterprise analysis which the annual analysis program cooperators receive. They work as closely with their Farm Management instructors as do those in the annual analysis program.

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

FAMILY AND FARM GOALS

DO YOU HAVE A PLAN?

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

Did you know that we do become what we think about? That people do move toward whatever they visualize themselves being and doing?

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

Life is too short, farm and family success too fragile, to cruise around aimlessly with no sense of direction. To get somewhere, you've got to know where you are going and you must know how to get there. The Farm Management Program, along with the analysis, serves to keep the farm family on track, and offers a periodic evaluation of progress made toward these goals.

Family discussions of goals makes these goals more meaningful and putting them on paper makes the plan more a commitment..

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

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

OUR OBJECTIVES: NOW AND LATER

THIS YEAR

IN THE FUTURE

PRIORITY		PRIORITY	
----------	--	----------	--

For Providing a Satisfying Living

--	--	--	--

For Self-Development of Each Person in the Family

--	--	--	--

For Improving Our Financial Security: Family and Business

--	--	--	--

For Improving Our Soil, Cropping System and Land use

--	--	--	--

OUR OBJECTIVES: NOW AND LATER

PRIORITY	<u>THIS YEAR</u>	PRIORITY	<u>IN THE FUTURE</u>
----------	------------------	----------	----------------------

For Improving Our Livestock Program

--	--	--	--

For Improving Our Use of Machinery and Equipment

--	--	--	--

For Improving Use of Our Buildings, and the Farmstead

--	--	--	--

For Improving, and Using, Our Farm Record System

--	--	--	--

WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1, Summary of Farm Inventories, 1979

ITEMS	Average of 513 Farms	
	Jan. 1	Dec. 31
1 Size of Farm - Total Acres	723.7	
2 - Tillable Acres	638.4	
3 Work Units - Crops	252.35	
4 - Livestock	141.12	
5 - Other	6.27	
6 Total Size of Business in Work Units	399.75	
7 Number of Workers	1.59	
8 Farm Capital Investment per Worker	198138	
9 <u>Productive Livestock</u>		
10 Dairy Cows	6671	7818
11 Other Dairy Cattle	4170	5443
12 Beef Breeding Cattle	7321	8940
13 Beef Feeder Cattle	3680	4422
14 Hogs	1555	1223
15 Sheep (Incl. Feeders) & Goats	474	612
16 Poultry - All Types	50	69
17 Other Livestock	467	690
18 Total Productive Livestock	24388	29218
19 <u>Crop, Seed & Feed</u>	41729	51992
20 <u>Power, Machinery & Equipment</u>		
21 Auto & Truck (Farm Share)	6501	7638
22 Power & Machinery	36869	45159
23 Irrigation Equipment	915	861
24 Custom Work Equipment	119	74
25 Livestock Equipment	3201	3574
26 Total Power, Mach. & Equip.	47604	57307
27 <u>Land</u>	153870	159866
28 <u>Buildings - Fences, Etc.</u>	24355	27689
29 Total Farm Capital	291946	326071
30 Increase or Decrease in Total Farm Capital 54725		34125

Table 1 lists the categories of farm capital for the average of farms and for the 91 most profitable and the 91 least profitable farms. These averages include the landlord's share of the investment for rented farms.

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

Machinery, Equipment and Building values reflect cost less depreciation.

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

Table 1, Summary of Farm Inventories, 1979

Items	103 High Farms		103 Low Farms	
1 Size of Farm - Total Acres	1141.3		618.8	
2 - Tillable Acres	1038.2		557.3	
3 Work Units - Crops	456.75		214.28	
4 - Livestock	166.38		78.36	
5 - Other	8.79		7.45	
6 Total Size of Business in Work Units	631.92		300.09	
7 Number of Workers	2.22		1.35	
8 Farm Capital Investment per Worker	240300		230184	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
9 <u>Productive Livestock</u>				
10 Dairy Cows	7972	9812	730	1023
11 Other Dairy Cattle	5621	7828	706	798
12 Beef Breeding Cattle	11657	15335	8917	10218
13 Beef Feeder Cattle	3484	2465	7845	10073
14 Hogs	987	718	3289	2572
15 Sheep (Incl. Feeders) & Goats			1134	1475
16 Poultry - All Types			236	311
17 Other Livestock	1801	2565	524	867
18 Total Productive Livestock	31521	38723	23380	27338
19 <u>Crop, Seed & Feed</u>	82625	117254	32467	32766
20 <u>Power, Machinery & Equipment</u>				
21 Auto & Truck (Farm Share)	10480	12363	6263	7422
22 Power & Machinery	55770	69457	33589	43402
23 Irrigation Equipment	367	517	2371	2158
24 Custom Work Equipment	590	370		
25 Livestock Equipment	3565	3828	2534	2642
26 Total Power, Mach. & Equip.	70773	86534	44757	55625
27 Land	224436	234539	177723	184353
28 Buildings - Fences, Etc.	35973	38254	21039	25369
29 Total Farm Capital	445328	515304	299366	325452
30 Increase or Decrease in Total Farm Cap.		69976		26086

Table 2A - Whole Farm Summary of Cash Receipts, 1979

Items	Average of 513 Farms	High 103 Farms	Low 103 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	2200	2538	443
3 Dairy Products	16239	21758	1745
4 Other Dairy Cattle	2036	2745	606
5 Beef Breeding Cattle	3471	5817	3913
6 Beef Feeder Cattle	5240	5138	11802
7 Hogs Complete & Mixed	939	1421	1719
8 Hogs Finishing	419	370	142
9 Hogs Producing Weaning Pigs	1404	124	2989
10 Sheep, Goats & Wool, Farm Flock	427		765
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)	11		55
13 Turkeys	284		
14 Eggs	287		1349
15 Other Productive Livestock & Products	217	965	113
16 Other Misc. Livestock Income	14	6	34
17 Total Sales of Prod. Livestock	33190	40881	25674
18 <u>Sale of Crops</u>			
19 Wheat	24478	44420	19823
19A Durum	208	78	60
20 Other Small Grains	12943	23306	8692
21 Corn	2722	4267	4609
22 Soybeans	1030	1292	1173
22A Sunflowers	11042	22739	9836
23 Other Row Crops	9517	27865	6468
24 Legumes & Other Forage	393	433	549
25 Grass Seed	555	1285	346
26 Fruits & Nuts	54	238	
27 Vegetable Roadside Market & Specialty			
28 Nursery, Timber & Other	84	155	121
29 Set Aside Acres - Government Pmts.	28	41	18
30 Total Sales from Crops	63054	126120	51693
31 Capital Assets Sold	1521	2415	1454
32 Gas Tax Refund	172	206	152
33 Income From Work Off the Farm	1084	1641	1289
34 Custom Work Enterprise Income	80	400	
35 Patronage Refunds	396	618	253
36 Miscellaneous Farm Income	3191	5395	2541
37 Total Farm Sales	102687	177675	83056
38 Increase in Farm Capital	34125	69975	26086
39 Family Living From the Farm	587	678	398
40 Total Farm Receipts (37)+(38)+(39)	137400	248329	109540

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

Table 2B - Whole Farm Summary of Cash Expenses, 1979

Items	Average of 513 Farms	High 103 Farms	Low 103 Farms
1 <u>Purchase of Livestock</u>			
2 Dairy Cows	663	322	394
3 Other Dairy Cattle	361	543	140
4 Beef Breeding Cattle	606	1167	837
5 Beef Feeder Cattle	2947	969	8609
6 Hogs Complete & Mixed	48	45	91
7 Hogs Finishing	125	115	55
8 Hogs Producing Weaning Pigs	114	4	282
9 Sheep & Goats	75		220
10 Sheep, Feeder Lambs			
11 Chickens (Incl. Hens & Broilers)	87		409
12 Turkeys	38		
13 Other Productive Livestock	10	19	30
14 Miscellaneous Livestock Expense	1389	1641	824
15 Feed Bought	4706	4463	6153
16 Fertilizer	8924	15649	8889
17 Chemicals	3007	6311	2350
18 Other Crop Expense	13967	24081	14965
19 Irrigation Operation Costs	26	13	82
20 Custom Work Enterprise Op. Costs, Incl. Labor	41	202	
21 Custom Work Hired	2598	3958	1964
22 Repair & Upkeep of Livestock Equip.	297	306	312
23 Repair & Upkeep of Farm Real Estate	1145	1623	1217
24 Gas, Oil & Grease Bought (Farm Share)	6465	9887	6353
25 Repair & Oper. of Mach., Tractor, Truck & Auto	6214	8948	6264
26 Repair & Upkeep of Irrigation Equipment	2	7	
27 Repairs - Custom Work Enterprise	19	92	
28 Wages of Hired Labor	3988	8435	2665
29 Personal Property & Real Estate Taxes	2106	3399	1948
30 General Farm Expense	1939	2713	1908
31 Telephone Expense (Farm Share)	291	361	288
32 Electricity Expense (Farm Share)	780	985	752
33 Total Cash Operating Expense	62977	96262	67998
34 Power, Crop & Gen. Mach. Bought (Farm Share)	21165	34588	21543
35 Irrigation Equipment Bought	38	184	
36 Custom Work Equipment Bought			
37 Livestock Equipment Bought	1024	1016	626
38 New Real Estate & Improvement	11982	15713	14776
39 Total Farm Purchases (33) Thru (38)	97187	147764	104942
40 Decrease in Farm Capital			
41 Interest on Farm Capital	21631	33622	21869
42 Unpaid Family Labor	101	47	69
43 Labor Charge for Partners & Other Operators	372	139	771
44 Board Furnished Hired Labor	43	90	9
45 Total Farm Expense (39) Thru (44)	119334	181661	127660
46 Return to Op. Labor & Mgmt-single Op. (WF) (2A/40)-(45)	18065	66668	(-18120)
47 Number of Operators	1	1	1
48 Full Time Operator Equivalents	1.17	1.50	1.11
49 Return to Op. Labor & Mgmt./Full Time Op. Equiv.	16095	55587	(-16407)

Labor earnings represent the return for labor after all expenses (Table 2B, Line 45) are deducted from total farm receipts, (Table 2A, line 40). The interest on Farm Capital is 7% of the average total Farm Capital. (Table 1, line 29).

WHAT IS THE VALUE PRODUCED BY EACH ENTERPRISE?

Table 3, Summary of Farm Earnings (ENTERPRISE STATEMENT), 1979

Items	Average of 513 Farms	High 103 Farms	Low 103 Farms
1 Returns & Net Increases			
2 Productive Livestock			
3 Dairy Cows	16907	22618	1875
4 Other Dairy Cattle	5524	8259	804
5 Beef Breeding Cattle	5049	9252	5193
6 Feeder Cattle	2633	2383	4938
7 Hogs, Complete & Mixed	880	1246	1463
8 Hog Finishing Enterprise	199	129	90
9 Producing Weaning Pigs	1093	118	2200
10 Sheep & Goats	493		891
11 Sheep, Feeder Lambs			
12 Chickens (Including Hens & Broilers)	230		1069
13 Turkeys	246		
14 Other Productive Livestock	431	1715	426
15 Total All Productive Livestock	33685	45721	18949
16 Value of Feed Fed to Livestock	13340	15168	11568
17 Return Over Feed From Livestock	20345	30552	7381
18 Crop, Seed & Feed	55873	125254	31137
19 Cooperative Patronage Refunds	396	618	253
20 Miscellaneous Farm Income	3191	5395	2541
21 Custom Work Enterprise	(-23)	(-115)	
22 Total Returns & Net Increases	79783	161704	41312
23 Expenses & Net Decreases			
24 Truck & Auto (Farm Share)	4616	6610	4296
25 Tractors & Crop Machinery	19593	30682	17968
26 Irrigation Equipment	94	42	212
27 Electricity	780	985	752
28 Livestock Equipment	928	1027	816
29 Buildings, Fences & Tiling	3664	4906	4922
30 Bare Land	(-28)	(-34)	31
31 Miscellaneous Livestock Expense	1389	1641	824
32 Labor	4343	8942	2829
33 Labor Charge for Other Operator(s)	372	139	771
34 Property Tax	2106	3399	1948
35 General Farm Expense & Telephone	2230	3075	2195
36 Interest on Farm Capital	21631	33622	21869
37 Total Expenses & Net Decreases	61717	95037	59432
38 Return to Operators Labor & Management	18065	66668	(-18120)
39 Number of Farm Operators	1	1	1

Table 3 combines Tables 1, 2A & 2B. Cash receipts and expenses are adjusted for changes in inventory for each enterprise and for each category of expense in order to show net increases and net decreases. The resulting labor earnings are the same as those on Page 7. The negative figures for line 30 (Bare Land) indicate that land has been sold for higher than inventory values.

Table 4, Household and Personal Expenses, 1979

Items	Average of 296 Farms	High 51 Farms	Low 51 Farms
1 Number of Persons - Family	4	5	4
2 Number of Adult Equivalent - Family	3.3	4.0	3.2
3 Church & Welfare	658	1152	501
4 Medical Care & Health Insurance	1500	1723	1514
5 Food & Meals Bought	3105	3967	3219
6 Operating Expense & Supplies	1097	1529	1160
7 Furnishings & Equipment	1199	1809	970
8 Clothing & Clothing Materials	989	1346	874
9 Personal Care, Personal Spending	1434	3474	1236
10 Education	775	990	589
11 Recreation	62	77	74
12 Gifts & Special Events	448	464	448
13 Personal Share Truck & Auto Expense	495	593	475
14 Operator Share Upkeep on Dwelling	2		
14A Cash Rent (Personal)			
15 Personal Share Telephone & Electricity Exp.	403	498	420
15A Personal Share - Gen. Farm Expense	5	1	11
16 Total Cash Living Expense	12172	17623	11493
17 Personal Share New Truck & Auto	704	905	923
18 New Dwelling Bought	2848	5747	3464
19 Taxes & Other Deductions	1906	3327	1133
20 Life Ins. & Other Savings & Invstm.	2430	3552	1809
21 Total HH & Pers. (16) Thru (20)	20060	31154	18822
22 Total Family Living From the Farm (33)	582	637	348
23 Total Cash & Non-Cash Exp. (21)+(22)	20642	31792	19170
24 <u>FAMILY LIVING FROM THE FARM</u>			
25	<u>Oper Share</u>	<u>Quantity</u>	<u>Quantity</u>
26 Milk & Cream (Quarts)	155	237	
27 Beef & Buffalo (Pounds)	359	369	271
28 Pork (Pounds)	30	11	55
29 Lamb, Mutton, Goat (Pounds)	2		11
30 Poultry, All Fowl (Pounds)			
31 Eggs (Dozen)			
32 Vegetables, Fruits, Spuds, other Prod & Fuel	35	20	10
33 TOTAL FAMILY LIVING FROM THE FARM	582	637	348

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$1672 per month for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Net Worth Statement - Operator, 1979

Items	Average of 509 Farms	
	Jan. 1	Dec. 31
1 Total Productive Livestock	23749	28416
2 Crop, Seed & Feed	40131	50486
3 Total Power, Machinery & Equipment	46792	56315
4 Land (Acres Owned) (Tillable)	96153	102126
5 Buildings, Fences, Etc.	24003	27231
6 Total Farm Capital	230829	264575
7 Non-Farm Assets	18219	20898
7A Cash on Hand & in Bank	6399	7726
8 Dwelling	14683	17046
9 Total Assets	270129	310245
10 Real Estate Mortgages	61034	71312
11 Chattel Mortgages	38427	50393
12 Notes	13213	16914
13 Accounts Payable	2180	3193
14 Total Liabilities	114855	141813
15 Farmers Net Worth	155275	168432
16 Gain (Or Loss) in Net Worth		13158
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 Return to Operators Labor & Mgmt. (6B/47)	14914	
19 Return to Capital & Family Labor (6B/48)	23036	
20 Non-Farm Income		
21 Outside Investment Income	66	
22 Other Personal Income & Income Tax Refund	4761	
22A Sale of (P.S.) Dwelling, Auto & Truck	84	
23 Total Non-Farm Income	4912	
24 Total Family Farm & Non-Farm Income	27948	
25 Total Money Borrowed	72790	
26 Total Paid on Debt (Principal)	45681	
27 Total HH & Pers. Cash/Non-Cash Exp. (4.23)	16825	
28 Ratio: Total Farm-Expenses to Receipts (O.S.)	.889	
	Jan. 1	Dec. 31.
29 Ratio: Total-Assets to Liabilities	2.352	2.188
30 Ratio: Non-Real Estate-Assets to Liability	2.514	2.324
31 Ratio: Real Estate-Assets to Liability	2.209	2.053
32 Ratio: Net Worth to Total Liabilities	1.352	1.188
33* Ratio: Cash Operating Exp. to Adj. Total Fm Sales(OS)		.785
34 Ratio: Total Fm. Rcpts. to Ave. Farm Capital (W.F.)		.449
35 Ratio: Total Fm. Rcpts. to Ave. Farm Capital (O.S.)		.544
*Adjusted Farm Sales Does Not Include Sale of Capital Assets		

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

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

Table 5A - Net Worth Statement - Operator, 1979

Items	High 102 Farms		Low 102 Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1 Total Productive Livestock	32394	39638	21164	24595
2 Crop, Seed & Feed	74928	109014	36634	37747
3 Total Power, Machinery * Equipment	68634	85316	50399	60489
4 Land (Acres Owned) (Tillable)	134794	145430	125467	132128
5 Buildings, Fences, Etc.	35948	39209	22693	26830
6 Total Farm Capital	346697	418605	256357	281790
7 Non-Farm Assets	24279	28964	17813	19520
7A Cash on Hand & In Bank	5076	10691	5763	4614
8 Dwelling	18200	22172	14654	18968
9 Total Assets	394251	480432	294588	324892
10 Real Estate Mortgages	99046	110176	77206	96974
11 Chattel Mortgages	53421	69296	51476	70592
12 Notes	20430	26622	18904	25162
13 Accounts Payable	1622	2207	3230	5822
14 Total Liabilities	174519	208300	150816	198550
15 Farmers Net Worth	219732	272132	143772	126342
16 Gain (or Loss) in Net Worth		52400		(-17430)
17 SUPPLEMENTARY MANAGEMENT INFORMATION				
18 Return to Oper. Labor & Mgmt. (6B/47)	57141		(-21921)	
19 Return to Capital & Family Labor (6B/48)	69013		(-14287)	
20 Non-Farm Income				
21 Outside Investment Income	79		140	
22 Other Personal Income & Income Tax Refund	3062		6852	
22A Sale of (P.S.) Dwelling, Auto & Truck	156		132	
23 Total Non-Farm Income	3296		7124	
24 Total Family Farm & Non-Farm Income	72309		(-7163)	
25 Total Money Borrowed	98938		108669	
26 Total Paid on Debt (Principal)	63854		61105	
27 Total H.H. & Pers. Cash/Non-Cash Exp. (4/23)	24063		14842	
28 Ratio: Total Farm-Exp. to Recpts (O.S.)		.766		1.184
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	2.259	2.306	1.953	1.636
30 Ratio: Non-Real Estate-Assets to Liabl.	2.720	2.789	1.790	1.447
31 Ratio: Real Estate-Assets to Liabl.	1.908	1.877	2.109	1.835
32 Ratio: Net Worth to Total Liabl.	1.259	1.306	.953	.636
33* Ratio: Cash Op. Exp. to Adj. Total Fm. Sales (OS)		.721		1.042
34 Ratio: Tot. Fm. Rec. to Ave. Fm. Cap. (W.F.)		.496		.395
35 Ratio: Tot. Fm. Rec. to Ave. Fm. Cap. (O.S.)		.638		.442

*Adjusted Farm Sales does not include sale of capital assets

Table 6A - Operators Share of Cash Receipts, 1979

Items	Average of 513 Farms	High 91 Farms	Low 91 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	2157	3116	313
3 Dairy Products	16012	26075	876
4 Other Dairy Cattle	1967	3507	199
5 Beef Breeding Cattle	3315	5088	3843
6 Beef Feeder Cattle	5029	4364	11188
7 Hogs Complete & Mixed	932	1418	1307
8 Hogs Finishing	419	370	206
9 Hogs Producing Weaning Pigs	1388	152	2698
10 Sheep, Goats & Wool, Farm Flock	389		772
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Including Hens & Broilers)	11		55
13 Turkeys	284		
14 Eggs	171		767
15 Other Productive Livestock & Products	217	965	25
16 Other Miscellaneous Livestock Income	14	6	
17 Total Sales of Productive Livestock	32306	45062	22249
18 <u>Sale of Crops</u>			
19 Wheat	23418	43190	24545
19A Durum	208	149	294
20 Other Small Grain	12343	20669	9833
21 Corn	2599	4919	4181
22 Soybeans	995	1234	1301
22A Sunflowers	10422	21079	10134
23 Other Row Crops	9387	23081	9551
24 Legumes & Other Roughage	342	352	577
25 Grass Seed	533	653	312
26 Fruits & Nuts	54	238	
27 Vegetables, Roadside Market & Specialty			
28 Nursery, Timber & Other	76	155	148
29 Set Aside Acres - Government Payments	28	41	
30 Total Sales From Crops	60403	115758	60877
31 Capital Assets Sold	1464	2680	1380
32 Gas Tax Refund	168	204	158
33 Income From Work Off the Farm	1077	1606	1661
34 Custom Work Enterprise Income	80	400	
35 Patronage Refunds	392	537	287
36 Miscellaneous Farm Income	3161	5339	3040
37 Total Farm Sales	99051	171585	89652
38 Increase in Farm Capital	33863	71878	26547
39 Family Living From the Farm	587	703	329
40 Total Farm Receipts (37)+(38)+(39)	133502	244165	116529
41 Adjusted Total Farm Sales (37)-(31)	97588	168904	88272
42 Total Cash Farm Operating Expense	76704	121788	92235
43 Net Cash Operating Income	20884	47117	(-3963)

Table 6A is derived the same way as Table 2A with the exception that the landlord's share is left out. For the owner-operator, Table 2A and 6A are the same.

Table 6B - Operators Share of Cash Expenses, 1979

Items	Average of 513 Farms	High 103 Farms	Low 103 Farms
1 Purchase of Livestock			
2 Dairy Cows	637	527	205
3 Other Dairy Cattle	339	594	6
4 Beef Breeding Cattle	560	1137	944
5 Beef Feeder Cattle	2943	938	8768
6 Hogs Complete	43	45	57
7 Hogs Finishing	125	115	55
8 Hogs Producing Weaning Pigs	112	8	399
9 Sheep, Farm Flock	72		219
10 Sheep, Feeder Lambs			
11 Chickens	46		204
12 Turkeys	38		
13 Other Productive Livestock	3		14
14 Miscellaneous Livestock Expense	1378	1902	672
15 Feed Bought	4670	5236	5101
16 Fertilizer	8693	14617	10219
17 Chemicals	2932	6054	2616
18 Other Crop Expense	13720	24628	18516
19 Irrigation Operation Cost	26	13	
20 Custom Work Operator Costs, Incl. Labor	41	202	
21 Custom Work Hired	2551	3825	2510
22 Repair & Upkeep of Livestock Equipment	295	363	286
23 Repair & Upkeep of Farm Real Estate	1109	1685	1191
24 Gas, Oil, Grease Bought (Farm Share)	6342	9589	7095
25 Rep. & Oper.- Mach., Trac., Truck, Auto (F.S.)	6128	8492	7098
26 Repair & Upkeep of Irrigation Equipment	2	7	
27 Repairs, Custom Work Enterprise	19	92	
28 Wages of Hired Labor	3962	7084	3193
29 Personal Property & Real Estate Taxes	1838	3030	1727
30 Cash Rent	5759	12544	6686
31 General Farm Expenses	1919	2528	2156
32 Telephone Expense (Farm Share)	288	339	285
33 Electricity Expense (Farm Share)	771	1048	735
34 Interest Expense	9343	15143	11279
35 Total Cash Operating Expense	76704	121788	92235
36 Power, Crop & Gen. Mach. Bought (F.S.)	20840	34470	22479
37 Irrigation Equipment Bought	38	184	
38 Custom Work Enterprise Equip. Bought			
39 Livestock Equipment Bought	1024	1568	794
40 New Real Estate & Improvements	11901	17068	15334
41 Total Farm Purchases (35) Thru (40)	110506	175078	130843
42 Decrease in Farm Capital			
43 Interest on Farm Capital (Equity)	7983	11712	7520
44 Unpaid Family Labor	101	53	96
45 Board Furnished Hired Labor	43	74	53
46 Total Farm Expense (41) Thru (45)	118634	186917	138511
47 Return to Oper. Labor & Mgmt (O.S.) (6A/40)-(46)	14868	57248	(-21984)
48* Return to Capital & Fam. Labor (47)+(44)+(43)	22952	69013	(-14368)

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

Table 8 - Measures of Farm Organization, 1979

Items	Average of 513 Farms	High 103 Farms	Low 103 Farms
1 Return to Operators Labor & Management	18065	66668	(-18120)
2 Crop Yield Index	100.0	115.1	89.3
3 Percent Tillable Land in High Return Crops			
4 Gross Return Per Cropped Acre	115.70	144.72	95.35
5 Return per \$100 Feed Fed Prod. Lvstk. Index	100.0	109.0	90.5
6* Livestock Units per 100 Acres	7.07	4.90	8.37
7 Size of Business - Work Units	399.75	631.92	300.09
8 Work Units Per Worker	251.42	284.65	222.29
9 Power, Mach., Equip., Bldg. Exp. per Worker Unit	74.29	70.19	96.52
10 Farm Capital Investment Per Worker	194345	216359	231414
11 Index of Return per \$100 Feed Fed			
17 Beef Breeding Farm, Whole Herd, Commercial	100.0	125.7	96.3
20 Beef Feeders Feedlot	100.0	134.9	80.1
23 Dairy Cows, Commercial, General	100.0	105.8	89.4
25 Other Dairy, Commercial, Replacements	100.0	120.3	93.5
27 Hogs, Farrow, Finish, General	100.0	101.8	79.8
28 Hogs, Finishing	100.0	91.8	75.5
29 Hogs, Weaning Pig Production	100.0	143.2	87.1
29 Sheep, Farm, Commercial	100.0		
30 Number of Animal Units	46.27	52.23	47.92
31 Work Units			
32 Crops	252.35	456.75	214.28
33 Productive Livestock	141.12	166.38	78.36
34 Other Productive Work Units	6.27	8.79	7.45
35 Expenses per Work Units			
36 Tractor & Crop Mach. Expense	49.29	48.73	60.58
37 Farm Share of Auto & Truck Expense	11.56	10.48	14.32
38 Farm Share of Electric Expense	1.95	1.56	2.51
39 Livestock Equipment Expense	2.32	1.63	2.72
40 Bldg, Fence & Tiling Expense	9.17	7.78	16.40
41** Tractor & Crop Mach. Exp. per Crop Acre	30.60	29.38	32.21
42 Farm Pwr & Mach. Cost Alloc. to Lvstk.	2316.93	2721.04	1799.77
43 Bldg., Fence & Tiling Cost Alloc. to Crops (BCAF 1)	2500.12	3802.60	3711.15

44* Acres include all tillable land, non-tillable Hay & Pasture

45** Acres Include all Tillable land plus acres in Non-Tillable Hay

THERMOMETER CHART

Return to Labor & Mgmt.	Crop Yields	Gross Ret. Per Till A.	Ret. From Prod. Lvstk.	Prod. Lvstk. Units/ 100 A.	Work Units	Work Units Per Worker	Pw. Mach. Equip. & Bldg. Exp. Per Work Unit
\$80000	190	145	160	13	570	310	45
\$70000	175	140	150	12	500	300	50
\$60000	160	135	140	11	480	290	55
\$50000	145	130	130	10	460	280	60
\$40000	130	125	120	9	440	270	65
\$30000	115	120	110	8	420	260	70
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\$18000	100	115	100	7	400	250	75
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\$10000	85	110	90	6	380	240	70
\$ -0-	70	105	80	5	360	230	75
\$-10000	55	100	70	4	340	220	80
\$-20000	40	95	60	3	320	210	85
\$-30000	25	90	50	2	300	200	90
\$-40000	10	85	40	1	280	190	95

Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 513 farmers included in this summary are located between the dotted lines across the center of this page.

CROP ANALYSIS

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

- A. The power and machinery costs, gas, oil, repairs and depreciation.
 - 1. New breakdowns of machinery costs
 - a. Ownership costs, basically represents depreciation.
 - b. Operating - fuel and repairs.
 - 2. Additional breakdowns
 - a. Irrigation equipment costs separated.
 - b. Power cost allocation factor - factor to vary machine costs under unusual circumstances.
 - c. Interest on machinery and equipment investment
- B. Fertilizer
- C. Chemicals
- D. Other Costs: Seed, Twine, Seed Treatment and Hail Insurance.
- E. Land Costs: Owned - The sum of 8% times land value plus tillable acre taxes.
Rented - Either cash rental value or crop share.
- F. Hired labor for such specialized crops as sugar beets & potatoes.
- G. Miscellaneous costs, Summer fallow, Land planing etc.
- H. Custom work hired.

Table 9 - Supplementary Management Information, 1979

Items	Average of 513 Farms	High 103 Farms	Low 103 Farms
Percent Land Tillable	88.5	91.0	90.1
Percent Land in High Return Crops			
* Fertilizer Cost per acre	15.30	16.23	17.48
* Crop Chemicals per acre	5.57	6.86	5.32
* Seed & Other Costs per Acre	9.00	9.42	9.41
* Gas, Oil & Grease bought per acre	9.88	9.64	11.50

* Tillable land (-) Tillable Pasture, Fallow & Idle land.

Crop Data for Barley, Malting, 1979

Items	Average of 423 Farms Per Acre	85 High Farms Per Acre	85 Low Farms Per Acre
1 Acres	97.9	119.0	67.3
2 Yield	54.3	72.6	28.4
3 Value per Bushel	2.12	2.20	2.05
4 Crop Product Return	115.18	159.71	58.11
5 Other Crop Income	1.17	1.29	1.80
6 Total Crop Return	116.35	161.00	59.91
7 <u>DIRECT COSTS</u>			
8 Fertilizer	15.67	18.13	13.70
9 Chemicals	4.62	7.18	2.08
10 Seed & Other	9.17	9.56	10.56
11 Special Hired Labor			
12 Custom Work Hired	1.55	2.35	1.11
13 Irrigation Operation			
14 Total Direct Costs	31.01	37.22	27.45
15 Return over Direct Costs	85.34	123.78	32.46
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	12.71	12.23	12.42
18 Farm Power & Machinery - Operation	14.64	14.18	14.84
19 Irrig. Equip. Ownership			
20 Land Costs	32.03	40.21	24.78
21 Miscellaneous Costs	.38	.51	.01
22 ** Interest on Mach. & Equip. Investment	4.16	4.04	4.22
23 Total Allocated Costs	63.92	71.17	56.27
24 Return Over All Listed Costs	21.42	52.61	(-23.81)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per acre	.30	.30	.30
27 Power costs Allocation Factor	1.00	1.00	1.00
28 Total listed cost per unit of production	1.75	1.49	2.95
29 Return over listed costs per unit	.39	.72	(-.84)
30 Breakeven Yield/Units of production	44.78	49.27	40.84
30A Estimated total machine costs/acre	32.54	32.02	32.22
31 Total listed costs per acre	94.93	108.39	83.72

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

Crop Data for Buckwheat, 1979

Items	Average of 9 Farms Per Acre
1 Acres	35.9
2 Yield	3.3
3 Value per CWT	4.41
4 Crop Product Return	14.62
5 Other Crop Income	
6 Total Crop Return	14.62
7 <u>DIRECT COSTS</u>	
8 Fertilizer	5.85
9 Chemicals	
10 Seed & Other	5.99
11 Special Hired Labor	
12 Custom Work Hired	
13 Irrigation Operation	
14 Total Direct Costs	11.84
15 Return over Direct Costs	2.78
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Machinery - Ownership	11.90
18 Farm Power & Machinery - Operation	17.65
19 Irrigation Equipment Ownership	
20 Land Costs	26.67
21 Miscellaneous Costs	
22 **Interest on Mach. & Equipment Investment	3.74
23 Total Allocated Costs	59.96
24 Return over all Listed Costs	(-57.18)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work units assigned per acre	.30
27 Power costs allocation factor	1.00
28 Total listed cost per unit of production	21.65
29 Return over listed costs per unit	(-17.24)
30 Breakeven Yield/Units of production	16.28
30A Estimated total machine costs/acre	33.29
31 Total listed costs per acre	71.80

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

Crop Data for Durum, Summer Fallow, 1979

Items	Average of 14 Farms Per Acre	7 High Farms Per Acre	7 Low Farms Per Acre
1 Acres	54.5	62.6	46.4
2 Yield	33.4	37.8	27.5
3 Value per bushel	4.73	5.06	4.40
4 Crop Product Return	158.04	191.25	120.91
5 Other Crop Income			
6 Total Crop Return	158.04	191.25	120.91
7 <u>DIRECT COSTS</u>			
8 Fertilizer	20.99	22.12	19.46
9 Chemicals	2.94	3.48	2.20
10 Seed & Other	8.64	8.29	9.12
11 Special Hired Labor	.26		.63
12 Custom Work Hired	.66	.10	1.42
13 Irrigation Operation			
14 Total direct costs	33.49	33.99	32.83
15 Return Over Direct Costs	124.55	157.26	88.08
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	11.41	10.66	12.43
18 Farm Power & Machinery - Operation	12.09	13.04	10.79
19 Irrig. Equip. Ownership			
20 Land Costs	51.93	60.71	43.14
21 Miscellaneous Costs	1.06	1.81	.04
22 *Interest on Mach. & Equip. Investment	3.23	3.33	3.08
23 Total Allocated Costs	79.72	89.55	69.48
24 Return over all listed costs	44.83	67.71	18.60
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units assigned per acre	.30	.30	.30
27 Power costs allocation factor	1.00	1.00	1.00
28 Total listed cost per unit of production	3.39	3.27	3.72
29 Return over listed costs per unit	1.34	1.79	.68
30 Breakeven Yield/Units of Production	23.93	24.42	23.25
30A Estimated Total Machine Costs/Acre	27.17	27.10	27.25
31 Total Listed Costs per Acre	113.21	123.54	102.31

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

Crop Data for Flax, 1979

Items	Average of 117 Farms Per Acre	23 High Farms Per Acre	23 Low Farms Per Acre
1 Acres	48.1	57.8	44.5
2 Yield	13.9	24.7	3.9
3 Value per bushel	5.46	5.38	5.11
4 Crop Product Return	75.82	133.10	19.75
5 Other Crop Income	2.54	3.88	.47
6 Total Crop Return	78.36	136.98	20.22
7 <u>DIRECT COSTS</u>			
8 Fertilizer	7.46	9.50	11.35
9 Chemicals	3.78	4.55	2.18
10 Seed & Other	9.17	10.02	8.02
11 Special Hired Labor			
12 Custom Work Hired	1.37	1.76	.83
13 Irrigation Operation			
14 Total Direct Costs	21.78	25.83	22.38
15 Return Over Direct Costs	56.58	111.15	(-2.16)
16 <u>ALLOCATED COSTS</u>			
17 Farm power & machinery - ownership	13.18	13.52	12.76
18 Farm power & machinery - operation	14.09	13.86	15.09
19 Irrigation Equip. Ownership			
20 Land costs	26.32	30.09	22.91
21 Miscellaneous costs	.04		
22 *Interest on Mach. & Equip. Investment	4.38	4.29	4.35
23 Total Allocated Costs	58.01	61.76	55.11
24 Return Over All Listed Costs	(-1.43)	49.39	(-57.27)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work units assigned per acre	.30	.30	.30
27 Power costs allocation factor	1.00	.99	1.00
28 Total listed cost per unit of production	5.75	3.54	20.05
29 Return over listed costs per unit	(-.10)	2.00	(-14.81)
30 Breakeven Yield/Units of production	14.61	16.28	15.16
30A Estimated total machine costs/acre	32.56	32.84	32.75
31 Total listed costs per acre	79.79	87.59	77.49

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

Crop Data For Oats, Feed, 1979

Items	Average of 323 Farms Per Acre	65 High Farms Per Acre	65 Low Farms Per Acre
1 Acres	48.6	48.3	48.8
2 Yield	56.5	82.7	30.2
3 Value Per Bushel	1.19	1.20	1.23
4 Crop Product Return	67.28	99.17	37.11
5 Other Crop Income	1.58	1.82	1.86
6 Total Crop Return	68.86	100.99	38.97
7 <u>DIRECT COSTS</u>			
8 Fertilizer	9.88	13.13	9.08
9 Chemicals	.93	1.26	.66
10 Seed & Other	6.48	7.29	5.10
11 Special Hired Labor			
12 Custom Work Hired	1.46	1.51	.84
13 Irrigation Operation			
14 Total Direct Costs	18.75	23.19	15.68
15 Return Over Direct Costs	50.11	77.80	23.29
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	11.65	13.61	10.19
18 Farm Power & Machinery - Operation	14.75	16.51	15.21
19 Irrig. Equip. Ownership			
20 Land Costs	24.10	29.86	20.40
21 Miscellaneous Costs	.12	.23	.02
22 *Interest on Mach. & Equip. Investment	3.92	4.63	3.25
23 Total Allocated Costs	54.54	64.84	49.07
24 Return Over All Listed Costs	(-4.43)	12.96	(-25.78)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Production	1.30	1.07	2.15
29 Return over Listed Costs per Unit	(-.08)	.16	(-.85)
30 Breakeven Yield/Units of Production	61.59	73.36	52.64
30A Estimated Total Machine Costs/Acre	31.29	35.76	29.21
31 Total Listed Costs per Acre	73.29	88.03	64.75

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

Crop Data for Rape, 1979

Items	Average of 4 Farms Per Acre
1 Acres	31.8
2 Yield	12.3
3 Value per CWT..	7.09
4 Crop Product Return	87.17
5 Other Crop Income	
6 Total Crop Return	87.17
7 <u>DIRECT COSTS</u>	
8 Fertilizer	14.50
9 Chemicals	3.11
10 Seed & Other	3.87
11 Special Hired Labor	
12 Custom Work Hired	
13 Irrigation Operation	
14 Total Direct Costs	21.48
15 Return Over Direct Costs	65.69
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Machinery - Ownership	8.21
18 Farm Power & Machinery - Operation	6.92
19 Irrigation Equipment Ownership	
20 Land Costs	23.75
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Investment	2.81
23 Total Allocated Costs	41.69
24 Return Over All Listed Costs	24.00
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned Per Acre	.20
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost per Unit of Production	5.14
29 Return over Listed Costs per Unit	1.95
30 Breakeven Yield/Units of Production	8.91
30A Estimated Total Machine Costs/Acre	17.94
31 Total Listed Costs per Acre	63.17

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

Crop Data For Rye, 1979

Items	Average of 19 Farms Per Acre	9 High Farms Per Acre	9 Low Farms Per Acre
1 Acres	49.9	47.3	49.0
2 Yield	32.6	41.1	24.5
3 Value per Bushel	2.07	2.06	2.10
4 Crop Product Return	67.45	84.67	51.39
5 Other Crop Income			
6 Total Crop Return	67.45	84.67	51.39
7 <u>DIRECT COSTS</u>			
8 Fertilizer	8.26	10.44	3.65
9 Chemicals			
10 Seed & Other	5.93	6.89	5.51
11 Special Hired Labor			
12 Custom Work Hired	1.42	2.22	.94
13 Irrigation Operation			
14 Total Direct Costs	15.61	19.55	10.10
15 Return Over Direct Costs	51.84	65.12	41.29
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	10.95	13.28	8.27
18 Farm Power & Machinery - Operation	15.51	21.14	10.26
19 Irrigation Equip. Ownership			
20 Land Costs	25.32	31.33	19.67
21 Miscellaneous Costs	.16		.33
22 *Interest on Mach. & Equip. Investment	3.74	3.76	3.85
23 Total Allocated Costs	55.68	69.51	42.38
24 Return Over All Listed Costs	(-3.84)	(-4.39)	(-1.09)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Production	2.19	2.17	2.15
29 Return over Listed Costs per Unit	(-.12)	(-.11)	(-.05)
30 Breakeven Yield/Units of Production	34.44	43.23	24.99
30A Estimated Total Machine Costs/Acre	31.15	39.66	23.01
31 Total Listed Costs per Acre	71.29	89.06	52.48

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

Crop Data for Wheat, 1979

Items	Average of 778 Farms Per Acre	156 High Farms Per Acre	156 Low Farms Per Acre
1 Acres	131.3	161.8	98.1
2 Yield	33.8	45.5	18.3
3 Value Per Bushel	3.57	3.60	3.52
4 Crop Product Return	120.83	163.89	64.30
5 Other Crop Income	.43	.16	1.64
6 Total Crop Return	121.26	164.05	65.94
7 <u>DIRECT COSTS</u>			
8 Fertilizer	17.09	18.54	15.02
9 Chemicals	5.19	6.09	3.46
10 Seed & Other	9.39	9.28	8.55
11 Special Hired Labor			
12 Custom Work Hired	1.93	2.05	2.10
13 Irrigation Operation			
14 Total Direct Costs	33.60	35.96	29.13
15 Return Over Direct Costs	87.66	128.09	36.81
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	12.48	12.77	11.07
18 Farm Power & Machinery - Operation	14.32	14.27	13.80
19 Irrigation Equip. Ownership			
20 Land Costs	33.54	42.27	24.10
21 Miscellaneous Costs	.46	.58	.36
22 *Interest on Mach. & Equip. Investment	4.12	3.89	3.78
23 Total Allocated Costs	64.92	73.78	53.11
24 Return Over All Listed Costs	22.74	54.31	(-16.30)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	.99	.99
28 Total Listed Cost per Unit of Production	2.91	2.41	4.50
29 Return over Listed Costs per Unit	.67	1.19	(-.89)
30 Breakeven Yield/Units of Production	27.60	30.48	23.36
30A Estimated Total Machine Costs/Acre	32.21	32.30	30.05
31 Total Listed Costs per Acre	98.52	109.74	82.24

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

Crop Data for Winter Wheat, 1979

Items	Average of 23 Farms Per Acre	11 High Farms Per Acre	11 Low Farms Per Acre
1 Acres	54.4	61.5	50.3
2 Yield	31.0	35.5	25.5
3 Value per Bushel	3.53	3.47	3.59
4 Crop Product Return	109.54	123.17	91.71
5 Other Crop Income	.17	.29	
6 Total Crop Return	109.71	123.46	91.71
7 DIRECT COSTS			
8 Fertilizer	16.23	17.17	15.05
9 Chemicals	1.29	.85	1.89
10 Seed & Other	8.93	10.68	6.28
11 Special Hired Labor			
12 Custom Work Hired	3.00	4.31	1.49
13 Irrigation Operation			
14 Total Direct Costs	29.45	33.01	24.71
15 Return Over Direct Costs	80.26	90.45	67.00
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	12.05	14.52	9.19
18 Farm Power & Machinery - Operation	13.48	13.96	12.73
19 Irrigation Equipment Ownership			
20 Land Costs	29.91	35.09	24.73
21 Miscellaneous Costs	.40	.16	.70
22 *Interest on Mach. & Equip. Investment	4.02	4.79	3.11
23 Total Allocated Costs	59.86	68.52	50.46
24 Return Over All Listed Costs	20.40	21.93	16.54
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Production	2.88	2.86	2.94
29 Return over Listed Costs per Unit	.66	.62	.65
30 Breakeven Yield/Units of Production	25.30	29.26	20.94
30A Estimated Total Machine Costs/Acre	31.55	36.14	26.02
31 Total Listed Costs per Acre	89.31	101.53	75.17

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

Crop Data For Corn For Grain, 1979

Items	Average of 276 Farms Per Acre	55 High Farms Per Acre	55 Low Farms Per Acre
1 Acres	50.2	48.4	56.6
2 Yield	63.4	95.7	36.4
3 Value per Bushel	2.04	2.10	1.98
4 Crop Product Return	129.34	201.01	72.17
5 Other Crop Income	3.84	5.83	3.98
6 Total Crop Return	133.18	206.84	76.15
7 <u>DIRECT COSTS</u>			
8 Fertilizer	22.77	28.29	20.83
9 Chemicals	9.44	12.48	7.76
10 Seed & Other	12.83	14.59	11.54
11 Special Hired Labor			
12 Custom Work Hired	4.44	5.48	3.43
13 Irrigation Operation	.12	.33	
14 Total Direct Costs	49.60	61.17	43.56
15 Return Over Direct Costs	83.58	145.67	32.59
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	21.41	25.13	22.04
18 Farm Power & Machinery - Operation	25.01	22.14	24.78
19 Irrigation Equipment Ownership	1.16	1.98	
20 Land Costs	31.20	37.18	26.85
21 Miscellaneous Costs	2.83	2.87	2.69
22 *Interest on Mach. & Equip. Investment	7.39	8.31	7.70
23 Total Allocated Costs	89.00	97.61	84.06
24 Return Over All Listed Costs	(-5.42)	48.06	(-51.47)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.96	.99	.94
28 Total Listed Cost per Unit of Production	2.19	1.66	3.50
29 Return over Listed Costs per Unit	(-.09)	.50	(-1.41)
30 Breakeven Yield/Units of Production	67.94	75.61	64.45
30A Estimated Total Machine Costs/Acre	56.77	59.24	56.81
31 Total Listed Costs per Acre	138.60	158.78	127.62

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

Crop Data For Potatoes, Processing, 1979

Items	Average of 16 Farms Per Acre	8 High Farms Per Acre	8 Low Farms Per Acre
1 Acres	60.4	84.5	36.3
2 Yield	165.8	173.9	147.0
3 Value per CWT	2.92	3.02	2.82
4 Crop Product Return	484.17	525.12	414.60
5 Other Crop Income			
6 Total Crop Return	484.17	525.12	414.60
7 <u>DIRECT COSTS</u>			
8 Fertilizer	38.92	40.98	34.16
9 Chemicals	27.17	24.95	32.34
10 Seed & Other	34.72	35.14	33.75
11 Special Hired Labor	13.58	14.18	12.20
12 Custom Work Hired	16.85	5.44	43.44
13 Irrigation Operation			
14 Total Direct Costs	131.24	120.69	155.89
15 Return Over Direct Costs	352.93	404.43	258.71
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	44.92	38.46	59.95
18 Farm Power & Machinery - Operation	73.64	74.37	71.96
19 Irrigation Equipment Ownership			
20 Land Costs	43.19	38.13	48.25
21 Miscellaneous Costs	2.10	2.99	
22 *Interest on Machinery & Equip. Investment	14.53	14.97	13.52
23 Total Allocated Costs	178.38	168.92	193.68
24 Return Over All Listed Costs	174.55	235.51	65.03
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	3.00	3.00	3.00
27 Power Costs Allocation Factor	.93	.85	1.00
28 Total Listed Cost per unit of Production	1.87	1.67	2.38
29 Return over Listed Costs per Unit	1.05	1.35	.44
30 Breakeven Yield/Units of Production	106.03	95.90	123.96
30A Estimated Total Machine Costs/Acre	144.33	131.43	174.40
31 Total Listed Costs per Acre	309.62	289.61	349.57

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

Crop Data For Soybeans, 1979

Items	Average of 74 Farms Per Acre	15 High Farms Per Acre	15 Low Farms Per Acre
1 Acres	63.4	88.3	51.9
2 Yield	28.2	36.1	17.9
3 Value per Bushel	6.04	6.11	6.58
4 Crop Product Return	170.35	220.53	117.90
5 Other Crop Income	.19		1.14
6 Total Crop Return	170.54	220.53	119.04
7 <u>DIRECT COSTS</u>			
8 Fertilizer	6.04	4.97	7.38
9 Chemicals	9.97	8.72	7.40
10 Seed & Other	14.01	14.90	12.35
11 Special Hired Labor	.02		
12 Custom Work Hired	1.42	2.07	.19
13 Irrigation Operation			
14 Total Direct Costs	31.46	30.66	27.32
15 Return Over Direct Costs	139.08	189.87	91.72
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	17.39	18.45	22.44
18 Farm Power & Machinery - Operation	21.10	22.37	24.57
19 Irrig. Equip. Ownership			
20 Land Costs	41.43	49.40	34.27
21 Miscellaneous Costs	.19		.12
22 *Interest on Mach. & Equip. Investment	6.04	5.37	6.83
23 Total Allocated Costs	86.15	95.59	88.23
24 Return Over All Listed Costs	52.93	94.28	3.49
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.45	.45	.45
27 Power Costs Allocation Factor	.98	.98	.99
28 Total Listed Cost per Unit of Production	4.17	3.50	6.45
29 Return over Listed Costs per Unit	1.88	2.61	.20
30 Breakeven Yield/Units of Production	19.47	20.66	17.56
30A Estimated Total Machine Costs/Acre	45.48	47.57	53.97
31 Total Listed Costs per Acre	117.61	126.25	115.55

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

Crop Data For Sugarbeets, 1979

Items	Average of 97 Farms Per Acre	19 High Farms Per Acre	19 Low Farms Per Acre
1 Acres	107.1	73.6	89.3
2 Yield	15.6	18.9	11.5
3 Value per Ton	26.01	26.56	24.11
4 Crop Product Return	405.09	501.25	276.38
5 Other Crop Income	3.61	3.23	1.23
6 Total Crop Return	408.70	504.48	277.61
7 <u>DIRECT COSTS</u>			
8 Fertilizer	24.18	25.73	21.57
9 Chemicals	17.13	18.53	18.45
10 Seed & Other	18.10	20.52	17.65
11 Special Hired Labor	30.65	24.42	20.17
12 Custom Work Hired	13.32	15.50	7.68
13 Irrigation Operation			
14 Total Direct Costs	103.38	104.70	85.52
15 Return Over Direct Costs	305.32	399.78	192.09
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	50.68	58.40	44.58
18 Farm Power & Machinery - Operation	66.22	75.49	58.13
19 Irrig. Equip. Ownership			
20 Land Costs	58.01	59.00	55.84
21 Miscellaneous Costs	1.55	1.81	1.55
22 *Interest on Mach. & Equip. Investment	15.10	19.23	13.66
23 Total Allocated Costs	191.56	213.93	173.76
24 Return over all Listed Costs	113.76	185.85	18.33
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	2.00	2.00	2.00
27 Power Costs Allocation Factor	1.02	1.27	.86
28 Total Listed Cost per Unit of Production	18.94	16.88	22.62
29 Return Over Listed Costs per Unit	7.30	9.85	1.60
30 Breakeven Yield/Units of Production	11.34	12.00	10.75
30A Estimated Total Machine Costs/Acre	140.88	163.46	121.49
31 Total Listed Costs per Acre	294.94	318.63	259.28

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

Crop Data for Sunflowers, 1979

Items	Average of 560 Farms Per Acre	112 High Farms Per Acre	112 Low Farms Per Acre
1 Acres			
2 Yield	128.1	118.0	137.5
3 Value per CWT.	14.3	19.9	9.2
4 Crop Product Return	9.34	9.41	9.41
5 Other Crop Income	133.58	187.00	86.92
6 Total Crop Return	.16	.01	.45
	133.74	187.01	87.37
7 <u>DIRECT COSTS</u>			
8 Fertilizer			
9 Chemicals	15.73	18.07	15.36
10 Seed & Other	7.39 +	7.97	6.04
11 Special Hired Labor	9.05	10.26	8.92
12 Custom Work Hired	.03		.14
13 Irrigation Operation	3.27	2.36	5.74
14 Total Direct Costs	.01		.01
15 Return Over Direct Costs	35.48	38.66	36.21
	98.26	148.35	51.16
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	16.10	17.05	13.99
18 Farm Power & Machinery - Operation	18.41	17.64	18.71
19 Irrig. Equip. Ownership	.06		.15
20 Land Costs	35.85	38.04	29.16
21 Miscellaneous Costs	1.23	1.19	1.42
22 *Interest on Mach. & Equip. Investment	5.37	5.54	5.14
23 Total Allocated Costs	77.02	79.46	68.57
24 Return Over All Listed Costs	21.24	68.89	(-17.41)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.97	.97	.98
28 Total Listed Cost per Unit of Production	7.87	5.94	11.34
29 Return over Listed Costs per Unit	1.48	3.47	(- 1.89)
30 Breakeven Yield/Units of Production	12.04	12.55	11.13
30A Estimated Total Machine Costs/Acre	42.06	41.80	41.67
31 Total Listed Costs per Acre	112.50	118.12	104.78

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

Crop Data for Other Legume Hay, 1979

Items	Average of 368 Farms Per Acre	74 High Farms Per Acre	74 Low Farms Per Acre
1 Acres	68.3	67.1	68.1
2 Yield	3.0	5.7	1.2
3 Value per Ton	25.48	27.61	22.34
4 Crop Product Return	75.36	158.00	26.90
5 Other Crop Income	.09		
6 Total Crop Return	75.45	158.00	26.90
7 <u>DIRECT COSTS</u>			
8 Fertilizer	4.49	7.17	1.72
9 Chemicals	.04	.03	
10 Seed & Other	2.59	3.87	1.06
11 Special Hired Labor			
12 Custom Work Hired	1.36	2.34	.68
13 Irrigation Operation			
14 Total Direct Costs	8.48	13.41	3.46
15 Return Over Direct Costs	66.97	144.59	23.44
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	15.68	18.68	10.54
18 Farm Power & Machinery - Operation	20.00	21.64	18.64
19 Irrig. Equip. Ownership			
20 Land Costs	25.40	29.80	21.62
21 Miscellaneous Costs	.03	.06	
22 *Interest on Mach. & Equip. Investment	5.54	6.63	3.75
23 Total Allocated Costs	66.65	76.81	54.55
24 Return Over All Listed Costs	.32	67.78	(-31.11)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.97	.99	.94
28 Total Listed Cost per Unit of Production	25.41	15.77	48.17
29 Return over Listed Costs per Unit	.10	11.84	(-25.83)
30 Breakeven Yield/Units of Production	2.95	3.27	2.60
30A Estimated Total Machine Costs/Acre	42.13	48.51	33.38
31 Total Listed Costs per Acre	75.13	90.22	58.01

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

Crop Data For Legume-Grass Mix Hay, 1979

Items	Average of 15 Farms Per Acre	7 High Farms Per Acre	7 Low Farms Per Acre
1 Acres	38.9	37.7	43.3
2 Yield	2.3	3.2	1.6
3 Value per Ton	28.07	25.86	29.29
4 Crop Product Return	65.66	82.31	47.34
5 Other Crop Income			
6 Total Crop Return	65.66	82.31	47.34
7 <u>DIRECT COSTS</u>			
8 Fertilizer	.59		1.15
9 Chemicals			
10 Seed & Other	1.39	1.62	1.13
11 Special Hired Labor			
12 Custom Work Hired	.23		
13 Irrigation Operation			
14 Total Direct Costs	2.21	1.62	2.28
15 Return over Direct Costs	63.45	80.69	45.06
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	14.50	15.20	13.57
18 Farm Power & Machinery - Operation	16.76	15.81	17.08
19 Irrig. Equip. Ownership			
20 Land Costs	22.07	29.00	14.71
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	4.51	3.95	4.84
23 Total Allocated Costs	57.84	63.96	50.20
24 Return over All Listed Costs	5.61	16.73	(-5.14)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned Per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.99	.97	1.00
28 Total Listed Cost per Unit of Production	25.67	20.60	32.47
29 Return Over Listed Costs per Unit	2.40	5.26	(-3.19)
30 Breakeven Yield/Units of Production	2.14	2.54	1.79
30A Estimated Total Machine Costs/Acre	35.92	34.96	35.49
31 Total Listed Costs per Acre	60.05	65.58	52.48

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

Crop Data For Corn & Sorghum Silage, 1979.

Items	Average of 210 Farms Per Acre	42 High Farms Per Acre	42 Low Farms Per Acre
1 Acres	32.5	27.2	28.5
2 Yield	10.5	16.4	5.9
3 Value per Ton	12.02	12.25	11.19
4 Crop Product Return	126.49	200.40	65.58
5 Other Crop Income	.15	.07	.84
6 Total Crop Return	126.64	200.47	66.42
7 <u>DIRECT COSTS</u>			
8 Fertilizer	16.83	21.03	13.61
9 Chemicals	4.40	7.61	2.18
10 Seed & Other	8.83	10.29	6.98
11 Special Hired Labor			
12 Custom Work Hired	1.66	1.62	1.72
13 Irrigation Operation			
14 Total Direct Costs	31.72	40.55	24.49
15 Return Over Direct Costs	94.92	159.92	41.93
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	24.61	29.19	16.06
18 Farm Power & Machinery - Operation	30.77	30.87	30.11
19 Irrig. Equip. Ownership			
20 Land Costs	26.37	29.60	21.90
21 Miscellaneous Costs	.15	.07	.07
22 *Interest on Mach. & Equip. Investment	8.26	9.87	5.53
23 Total Allocated Costs	90.16	99.60	73.67
24 Return Over All Listed Costs	4.76	60.32	(-31.74)
25 <u>SUPPEMEENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned Per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.99	.99	.99
28 Total Listed Cost Per Unit of Production	11.58	8.57	16.75
29 Return Over Listed Costs per Unit	.45	3.69	(-5.42)
30 Breakeven Yield/Units of Production	10.14	11.44	8.77
30A Estimated Total Machine Costs/Acre	64.75	71.01	52.85
31 Total Listed Costs per Acre	121.88	140.15	98.16

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

Crop Data For Bluegrass Seed, 1979

Items	Average of 4 Farms Per Acre
1 Acres	53.3
2 Yield	353.0
3 Value per Pound	.78
4 Crop Product Return	275.31
5 Other Crop Income	
6 Total Crop Return	275.31
7 <u>DIRECT COSTS</u>	
8 Fertilizer	23.64
9 Chemicals	2.85
10 Seed & Other	
11 Special Hired Labor	
12 Custom Work Hired	4.00
15 Irrigation Operation	
14 Total Direct Costs	30.49
15 Return Over Direct Costs	244.82
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Machinery - Ownership	23.92
18 Farm Power & Machinery - Operation	15.86
19 Irrigation Equipment Ownership	
20 Land Costs	42.50
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Investment	5.34
23 Total Allocated Costs	87.62
24 Return Over All Listed Costs	157.20
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.40
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost per Unit of Production	.33
29 Return Over Listed Costs per Unit	.45
30 Breakeven Yield/Units of Production	151.79
30A Estimated Total Machine Costs/Acre	47.79
31 Total Listed Costs Per Acre	118.11

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

Crop Data For Timothy Seed, 1979

Items	Average of 43 Farms Per Acre	14 High Farms Per Acre	14 Low Farms Per Acre
1 Acres	50.4	58.9	31.5
2 Yield	319.3	460.0	125.9
3 Value per Pound	.32	.40	.28
4 Crop Product Return	102.16	184.01	35.24
5 Other Crop Income	.71	.39	.51
6 Total Crop Return	102.87	184.40	35.75
7 <u>DIRECT COSTS</u>			
8 Fertilizer	17.28	23.41	6.22
9 Chemicals	1.88	3.33	.92
10 Seed & Other	1.75	2.87	1.33
11 Special Hired Labor			
12 Custom Work Hired	1.92	3.99	.41
13 Irrigation Operation			
14 Total Direct Costs	22.83	33.60	8.88
15 Return Over Direct Costs	80.04	150.80	26.87
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	14.84	22.36	10.57
18 Farm Power & Machinery - Operation	12.35	14.11	12.51
19 Irrig. Equip. Ownership			
20 Land Costs	27.51	34.36	22.36
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	4.51	5.80	3.44
23 Total Allocated Costs	59.21	76.63	48.88
24 Return Over All Listed Costs	20.83	74.17	(-22.01)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.90	.91	.91
28 Total Listed Cost per Unit of Production	.26	.24	.46
29 Return Over Listed Costs per Unit	.07	.16	(-.17)
30 Breakeven Yield/Units of Production	256.38	275.58	206.29
30A Estimated Total Machine Costs/Acre	32.98	44.93	26.79
31 Total Listed Costs per Acre	82.04	110.23	57.76

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

Crop Data For Summer Fallow - Maximum, 1979

Items	Average of 239 Farms Per Acre	48 High Farms Per Acre	48 Low Farms Per Acre
1 Acres	70.8	75.5	56.6
2 Yield		.1	
3 Value per Production Unit	.14	.15	.04
4 Crop Product Return		.03	
5 Other Crop Income	.88	1.30	.78
6 Total Crop Return	.88	1.33	.78
7 DIRECT COSTS			
8 Fertilizer	.32	.35	.64
9 Chemicals	.07		.09
10 Seed & Other	.32	.28	.27
11 Special Hired Labor			
12 Custom Work Hired	.20	.47	.37
13 Irrigation Operation			
14 Total Direct Costs	.91	1.10	1.37
15 Return Over Direct Costs	(-.03)	.23	(-.59)
16 ALLOCATED COSTS			
17 Farm Power & Machinery - Ownership	12.46	12.13	10.61
18 Farm Power & Machinery - Operation	13.93	13.13	13.95
19 Irrig. Equip. Ownership			
20 Land Costs	27.22	25.27	29.63
21 Miscellaneous Costs	.01		
22 *Interest on Mach. & Equip. Investment	4.36	3.87	3.36
23 Total Allocated Costs	57.98	54.40	57.55
24 Return Over All Listed Costs	(-58.01)	(-54.17)	(-58.14)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 Work Units Assigned per acre	.30	.30	.30
27 Power Costs Allocation Factor	.96	.94	.97
28 Total Listed Cost per unit of production			
29 Return over listed costs per unit			
30 Breakeven yield/units of production			
30A Estimated Total machine costs/acre	30.88	29.44	28.17
31 Total Listed Costs per Acre	58.89	55.50	58.92

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

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

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

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

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

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

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

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

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

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

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

Table 11A - Hogs, Farrow, Finish, General, 1979

Items	Average of 29 Farms	14 High Farms	14 Low Farms
1 Pounds of Hogs Produced	55982	78507	35454
		Per CWT.	
2 Net increase in Value of Hogs	37.68	37.79	36.68
3 Other Miscellaneous Hog Income			
4 Total Value Produced	37.68	37.79	36.68
5 POUNDS OF FEED FED			
6 Corn	227.3	229.8	234.8
7 Small Grain	196.5	173.1	259.3
8 Complete Ration	65.7	23.9	131.7
9 Protein, Salt & Mineral & Milk	60.2	70.9	39.8
10 Total Concentrates	549.7	497.7	665.6
11 Forages	4.0	4.5	3.0
12 FEED COST			
13 Grains	14.92	14.28	17.20
14 Complete Ration	5.40	1.49	11.99
15 Protein, Salt & Mineral & Milk	7.81	8.96	5.69
16 Forages	.06	.07	.05
17 Pasture			
18 Total Feed Costs	28.19	24.80	34.93
19 Return over Feed Costs	9.49	12.99	1.75
20 OTHER DIRECT COSTS			
21 Miscellaneous Livestock Expense	1.25	1.19	1.41
22 Veterinary Expense	.89	.92	.80
23 Custom Work	.30	.20	.52
24 Special Hired Labor			
25 Total Other Direct Costs	2.44	2.31	2.73
26 Return Over Feed & Other Direct Costs	7.05	10.68	(- .98)
27 ALLOCATED COSTS			
28 Power & Machinery Costs (PCAF .97)	1.35	1.45	.91
29 Livestock Equipment Costs (ECAF 1)	2.26	1.92	3.20
30 Building & Fences (BCAF 1)	1.19	1.13	1.28
31 Total Allocated Costs	4.80	4.50	5.39
32 Return Over All Listed Costs	2.25	6.18	(-6.37)
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 Return for \$100 Feed Fed	133.67	152.37	105.00
35 Price Rec. Per CWT. All Animals	43.74	42.11	46.72
36 Price Rec. per CWT. Sold Mkt. Only	48.00	38.90	81.85
37 Number of Litters Farrowed	42	47	34
37A Litters/Bearing Female/Year	10.5	5.9	34.0
38 Number of Pigs Born Per Litter	10.1	11.1	9.0
39 Number of Pigs Weaned Per Litter	7.4	8.4	5.9
40 Percent Death Loss	19.8	17.5	23.6
41 Average Wt. of All Hogs Sold	187.8	206.9	173.3
42 Average Wt. of Mkt. Hogs Sold	143.0	182.9	91.7
43 Price per CWT. Concentrate Fed	5.12	4.97	5.24
44 Price per CWT. Protein, Salt & Mineral	12.98	12.64	14.32
45 Pounds of Pork Purchased	1280	398	2225
46 Total Listed Costs per CWT. Pork Produced	35.43	31.61	43.05

Table 11 B - Hogs, Finishing, 1979

Items	Average of 9 Farms
1 Average Number of Pigs on Hand	87.4
2 Pounds of Hogs Produced	36093
	<u>Per CWT.</u>
3 Net Increase in Value of Hogs	30.46
4 Other Miscellaneous Hog Income	
5 Total Value Produced	30.46
6 <u>POUNDS OF FEED FED</u>	
7 Corn	159.7
8 Small Grain	340.8
9 Complete Ration	18.5
10 Protein, Salt & Mineral & Milk	62.7
11 Total Concentrates	581.7
12 Forages	
13 <u>FEED COST</u>	
14 Grains	12.22
15 Complete Ration	.97
16 Protein, Salt & Mineral & Milk	6.42
17 Forages	
18 Pasture	.04
19 Total Feed Costs	19.65
20 Return Over Feed Costs	10.81
21 <u>OTHER DIRECT COSTS</u>	
22 Miscellaneous Livestock Expense	.16
23 Veterinary Expense	.30
24 Custom Work	.51
25 Special Hired Labor	
26 Total Other Direct Costs	.97
27 Return over Feed & Other Direct Costs	9.84
28 <u>ALLOCATED COSTS</u>	
29 Power & Machinery Costs (PCAF 1.00)	1.03
30 Livestock Equipment Costs (ECAF 1)	2.60
31 Building & Fences (BCAF 1)	.86
32 Total Allocated Costs	4.49
33 Return Over All Listed Costs	5.35
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
35 Return for \$100 Feed Fed	155.03
36 Price Rec. per CWT.	43.04
37 Average Weight of Pigs Sold	234.2
38 Average Price Paid per Pig Bought	39.66
39 Average Weight per Pig Bought	48.4
40 Number of Pigs Purchased	163
41 No. Pigs Transferred In	25
42 Average Weight of Pigs Transferred In	38.8
43 Pounds of Pork Purchased	7887
44 Percent Death Loss	3.5
45 Price per CWT. Concentrate Fed	3.37
46 Price per CWT. Protein, Salt & Min. Fed	10.23
47 Effective Daily Gain - Lbs. per day per Pig	1.13
48 Total Listed Cost per CWT. Pork Produced	25.11

Table 11C - Hogs, Weaning Pig Production, 1979

Items	Average of 47 Farms	16 High Farms	16 Low Farms
1 Number of Litters Farrowed	50	48	48
	Per Litter		
2 Net Increase in Value of Hogs	239.34	330.46	152.83
3 Other Miscellaneous Weaning Pig Income			
4 Total Value Produced	239.34	330.46	152.83
5 <u>POUNDS OF FEED FED</u>			
6 Corn	324.1	373.4	348.4
7 Small Grain	1160.7	1663.9	913.4
8 Complete Ration	347.0	557.3	245.8
9 Protein, Salt & Mineral & Milk	800.0	322.5	1014.3
10 Total Concentrates	2631.8	2917.1	2521.9
11 Forages	100.0	83.3	43.0
12 <u>FEED COST</u>			
13 Grains	54.40	76.63	44.42
14 Complete Ration	33.42	57.13	24.10
15 Protein, Salt & Mineral & Milk	72.48	35.96	92.63
16 Forages	1.00	.71	.33
17 Pasture	.68	1.67	.15
18 Total Feed Costs	161.98	172.10	161.63
19 Return Over Feed Costs	77.36	158.36	(-8.80)
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	11.86	8.71	13.79
22 Veterinary Expense	5.78	5.58	6.04
23 Custom Work	2.54	3.67	2.96
24 Special Hired Labor			
25 Total Other Direct Costs	20.18	17.96	22.79
26 Return Over Feed & Other Direct Costs	57.18	140.40	(-31.59)
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF 1.00)	19.33	22.75	13.70
29 Livestock Equipment Costs (ECAF 1)	11.72	8.13	7.64
30 Building & Fences (BCAF 1)	21.63	15.24	14.94
31 Total Allocated Cost	52.68	46.12	36.28
32 Return over all Listed Costs	4.50	94.28	(-67.87)
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	147.76	192.01	94.56
35 Average Price Rec. Per Animal Sold	41.63	45.10	39.21
36 Average Price per Pig Sold or Transferred	37.96	45.50	32.03
37 Average Wgt. per Pig Sold or Transferred	46.8	52.3	43.0
38 Number of Pigs Produced	363	401	292
39 Number of Pigs Born per Litter	9.1	9.8	8.7
40 Number of Pigs Weaned per Litter	7.3	8.4	6.1
41 Percent Death Loss	16.3	11.7	24.5
42 Price per CWT. Concentrate Fed	6.09	5.82	6.39
43 Price per CWT. Protein, Salt & Min. Fed	9.06	11.15	9.13
44 Feed & Supp. Costs per Pig Produced	25.09	22.75	30.32
45 Total Listed Costs per Litter	234.84	236.18	220.70

Table 12 - Dairy Cows, Commercial, General, 1979

Items	Average of 167 Farms	33 High Farms	33 Low Farms
1 Average Number of Cows	38.1	41.1	31.6
	Per Cow		
2 Pounds of Milk	12424	14847	9452
3 Pounds of Butterfat	443.6	530.1	335.0
4 Percent of Butterfat in Milk	3.6	3.6	3.6
5 Value of Produce			
6 Dairy Products Sold	1366.69	1662.60	988.86
7 Dairy Products Used in Home	12.68	13.24	13.70
8 Milk Fed to Livestock	15.25	14.33	20.51
9 Net Increases in Value of Cows	18.82	67.71	(-43.04)
10 Other Miscellaneous Dairy Income			
11 Total Value Produced	1413.44	1757.88	980.03
12 POUNDS OF FEED FED			
13 Corn	1708.3	2116.4	683.8
14 Small Grain	2147.4	1933.8	2648.6
15 Complete Ration	808.7	1114.4	646.5
16 Protein, Salt & Mineral	715.5	684.4	518.7
17 Total Concentrates	5379.9	5849.0	4497.6
18 Legume Hay	8503.8	8759.6	9174.1
19 Other Hay & Dry Roughage	436.5	106.2	1091.9
20 Silage	9639.4	8728.9	7413.5
21 FEED COSTS			
22 Grains	142.18	147.08	125.25
23 Complete Ration	52.81	72.90	42.09
24 Protein/Salt/Minrl (Cost/CWT Fed 9.79)	70.05	75.06	49.11
25 All Hay & Dry Roughage	129.29	121.34	133.48
26 Silage	59.95	52.21	43.45
27 Pasture	9.37	4.65	17.06
28 Total Feed Costs	463.65	473.24	410.44
29 Return Over Feed Cost	949.79	1284.64	569.59
30 OTHER DIRECT COSTS			
31 Misc. Livestock Expense	57.69	79.03	39.34
32 Veterinary Expense	21.29	27.03	15.79
33 Custom Work Hired	51.92	63.04	39.15
34 Special Hired Labor			
35 Total Other Direct Costs	130.90	169.10	94.28
36 Return over Feed & Other Direct Costs	818.89	1115.54	475.31
37 ALLOCATED COSTS			
38 Power & Machinery Costs (PCAF 1.00)	65.40	69.87	57.24
39 Livestock Equipment Costs (ECAF 1)	42.12	52.94	34.96
40 Building & Fences (BCAF 1)	51.77	58.23	45.69
41 Total Allocated Costs	159.29	181.04	137.89
42 Return over All Listed Costs	659.60	934.50	337.42
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 Return for \$100 Feed Fed	304.85	371.46	238.77
45 Feed Cost per CWT. Milk	3.73	3.19	4.34
46 Feed Cost per Pound of Butterfat	1.05	.89	1.23
47 Pounds of Milk per Pound of Concentrate	2.31	2.54	2.10
48 Average Price per CWT. Milk Sold	11.23	11.39	10.90
49 Average Price per Pound of Butterfat	3.14	3.19	3.04
50 Total Listed Costs per CWT Milk Produced	6.07	5.55	6.80
51 Dairy Cow Turnover Percentage	28.9	36.5	25.3
52 Total Listed Costs per Cow	753.84	823.38	642.61

Table 13 - Other Dairy - Commercial - Replacement, 1979

Items	Average of 166 Farms	33 High Farms	33 Low Farms
1 Number of Head	51.7	44.1	50.7
		Per Head	
2 Net Increase in Value	347.20	573.20	211.08
3 Other Miscellaneous Income			
4 Total Income	347.20	573.20	211.08
5 POUNDS OF FEED FED			
6 Corn	224.5	228.7	230.4
7 Small Grain	380.9	311.2	373.2
8 Complete Ration	88.8	34.8	105.9
9 Protein, Salt & Minerals	134.2	145.6	169.4
10 Hay & Dry Roughage	3519.1	3736.7	3742.3
11 Silage	4276.9	5130.2	5171.2
12 Milk	106.3	106.9	155.2
13 FEED COST			
14 Grains	21.99	19.98	21.50
15 Complete Ration	7.14	3.99	8.95
16 Protein, Salt & Minerals	15.61	16.67	18.56
17 Hay & Dry Roughage	47.89	49.18	56.21
18 Silage	26.36	32.09	31.12
19 Milk	10.99	11.22	15.86
20 Pasture	6.46	6.03	5.19
21 Total Feed Costs	136.44	139.16	157.39
22 Return Over Feed Costs	210.76	434.04	53.69
23 OTHER DIRECT COSTS			
24 Miscellaneous Expense	.31	.41	.32
25 Veterinary Expense	.08	.02	.12
26 Custom Work Hired	.02		.10
27 Special Hired Labor	.19		1.03
28 Total Other Direct Costs	.60	.43	1.57
29 Return Over Feed & Other Direct Costs	210.16	433.61	52.12
30 ALLOCATED COSTS			
31 Power & Machinery Costs (PCAF 1.00)	11.39	11.52	10.48
32 Livestock Equipment Costs (ECAAF 1)	7.62	8.75	8.56
33 Buildings & Fences (BCAF 1)	9.49	8.57	8.95
34 Total Allocated Costs	28.50	28.84	27.99
35 Return Over All Listed Costs	181.66	404.77	24.13
36 SUPPLEMENTARY MANAGEMENT INFORMATION			
37 Return for \$100 Feed Fed	254.47	411.90	134.11
38 Percent Death Loss - Total	7.8	6.8	10.1
39 Percent Calf Death Loss	17.9	11.9	22.5
40 Total Listed Costs per Head	165.54	168.43	186.95

Table 14 - All Dairy & Dual Purpose Cattle, 1979

Items	Average of 169 Farms	34 High Farms	34 Low Farms
1 Average Number of Cows	37.9	37.8	33.1
	Per Cow		
2 Value of Dairy Products	1396.25	1640.74	1077.70
3 Net Increase in Value	483.43	779.34	303.23
4 Miscellaneous Dairy Income			
5 Total Value Produced	1879.68	2420.08	1380.93
6 POUNDS OF FEED FED			
7 Grains	4666.1	4724.6	4137.4
8 Complete Rations	922.5	1371.3	809.1
9 Protein, Salt & Min., Incl. Milk Equiv.	904.1	779.7	707.9
10 Hay & Dry Roughage	13634.9	14270.3	14591.6
11 Silage	15224.1	18383.1	12553.7
12 FEED COST			
13 Grains	171.58	173.76	148.79
14 Complete Rations	62.03	96.14	59.76
15 Protein, Salt & Min., Incl. Milk	105.73	92.54	95.35
16 Hay & Dry Roughage	193.61	194.71	203.38
17 Silage	94.38	116.88	79.31
18 Pasture Costs	18.02	16.03	29.49
19 Total Feed Costs	645.35	690.06	616.08
20 Return Over Feed Costs	1234.33	1730.02	764.85
21 OTHER DIRECT COSTS			
22 Miscellaneous Livestock Expense	58.68	70.53	38.55
23 Veterinary Expense	21.40	25.98	13.08
24 Custom Work	52.22	59.74	38.97
25 Special Hired Labor	.26		
26 Total Other Direct Costs	132.56	156.25	90.60
27 Return Over Feed & Other Direct Costs	1107.77	1573.77	674.25
28 ALLOCATED COSTS			
29 Power & Machinery Costs	80.02	86.85	68.59
30 Livestock Equipment Costs	52.32	49.80	34.89
31 Building & Fences	65.41	74.48	53.08
32 Total Allocated Costs	197.75	211.13	156.56
33 Return Over All Listed Costs	904.02	1362.64	517.69
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 Return for \$100 Feed Fed	291.26	350.71	224.15
36 Total Listed Costs per Cow	975.66	1057.44	863.24

Table 15A - Beef Breeding, 1979 (Farm, Whole Herd, Commercial)

Items	Average of 90 Farms	18 High Farms	18 Low Farms
1 Average Number of Beef Cows	56.3	66.3	27.6
2 Average Number of Other Beef An. & Bulls	49.8	66.2	23.0
3 Pounds of Beef Produced	29828	39281	9715
	Per Cow		
4 Net Increase in Value	444.17	611.78	233.66
5 Other Miscellaneous Beef Income	.64		
6 Total Value Produced	444.81	611.78	233.66
7 POUNDS OF FEED FED			
8 Grain	657.3	1044.5	267.4
9 Protein, Salt & Mineral	98.9	113.1	68.2
10 Legume Hay	7224.8	4900.0	8403.8
11 Other Hay & Dry Roughage	1126.2	1172.6	1598.2
12 Silage	3728.8	5413.1	5549.5
13 FEED COST			
14 Grain	22.66	31.22	10.29
15 Protein, Salt & Mineral	7.10	9.56	5.87
16 Legume Hay	86.70	57.66	119.24
17 Other Hay & Dry Roughage	12.01	12.35	16.70
18 Silage	22.24	32.40	38.30
19 Pasture	36.23	27.12	31.09
20 Total Feed Costs	186.94	170.31	221.49
21 Return Over Feed Cost	257.87	441.47	12.17
22 OTHER DIRECT COSTS			
23 Miscellaneous Livestock Expense	4.46	4.34	7.25
24 Veterinary Expense	4.60	4.84	9.02
25 Custom Work	3.43	3.35	3.80
26 Special Hired Labor			
27 Total Other Direct Costs	12.49	12.53	20.07
28 Return Over Feed & Other Direct Costs	245.38	428.94	(-7.90)
29 ALLOCATED COSTS			
30 Power & Machinery Costs (PCAF .98)	16.08	10.26	25.20
31 Livestock Equipment Costs (ECAAF 1)	7.95	7.10	16.85
32 Building & Fences (BCAF 1)	15.96	7.39	20.14
33 Total Allocated Costs	39.99	24.75	62.19
34 Return Over All Listed Costs	205.39	404.19	(-70.09)
35 SUPPLEMENTARY MANAGEMENT INFORMATION			
36 Return for \$100 Feed Fed	237.94	359.20	105.50
37 Price per CWT. Sold	71.15	73.58	67.78
38 Price per CWT. Calves Sold or Transf.	82.33	77.90	80.29
39 Average Weight per Head Sold	658.3	676.2	600.8
40 Average Weight Per Calf Sold or Transf.	483.8	571.3	416.8
41 Percent Death Loss	3.9	4.6	5.7
42 Percent Calf Crop	96.4		
43 Total Listed Costs per Cow	239.42	207.59	303.75

Table 15B - Beef Feeders, 1979

Items	Average of 41 Farms	14 High Farms	14 Low Farms
1 Average Number of Beef Feeders	93.1	39	144
2 Pounds of Beef Produced	51982	23846	71469
		Per CWT.	
3 Net Increase in Value of Animals	59.65	79.78	52.36
4 Other Miscellaneous Beef Income			
5 Total Value Produced	59.65	79.78	52.36
6 POUNDS OF FEED FED			
7 Grain	454.1	273.6	491.7
8 Protein, Salt & Mineral	64.4	72.6	105.9
9 Legume Hay	579.9	620.0	615.6
10 Other Hay & Dry Roughage	24.0	46.3	29.1
11 Silage	793.0	671.0	981.5
12 FEED COST			
13 Grain	15.58	9.63	16.95
14 Protein, Salt & Mineral	4.05	3.41	6.86
15 Legume Hay	7.07	6.91	8.01
16 Other Hay & Dry Roughage	.20	.49	.17
17 Silage	5.01	3.10	6.22
18 Pasture	.21	.28	.10
19 Total Feed Cost	32.12	23.82	38.31
20 Return Over Feed Cost	27.53	55.96	14.05
21 OTHER DIRECT COSTS			
22 Miscellaneous Livestock Expense	1.02	.58	1.10
23 Veterinary Expense	.70	.47	.69
24 Custom Work Hired	2.13	1.99	2.23
25 Special Hired Labor			
26 Total Other Direct Costs	3.85	3.04	4.02
27 Return Over Feed & Other Direct Costs	23.68	52.92	10.03
28 ALLOCATED COSTS			
29 Power & Machinery Costs (PCAF .98)	1.30	1.67	1.40
30 Livestock Equipment Costs (ECAAF 1)	1.15	1.56	1.55
31 Buildings & Fences (BCAF 1)	1.98	3.47	2.14
32 Total Allocated Costs	4.43	6.70	5.09
33 Return Over All Listed Costs	19.25	46.22	4.94
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 Return for \$100 Feed Fed	185.70	334.95	136.67
36 Price per CWT. Sold	67.32	72.37	65.73
37 Average Weight per Head Sold	907.1	826.4	863.0
38 Price per CWT. Bought	96.42	82.81	98.45
39 Average Weight Per Head Bought	495.5	365.6	541.3
40 Number of Head Bought	73	18	133
41 Percent Death Loss	2.4	1.8	2.8
42 Effective Daily Gain - Lbs/Head/Day	1.53	1.68	1.36
43 Total Listed Cost per CWT Produced	40.40	33.56	47.42

Table 16A - Sheep, Farm, Commercial, 1979

Items	Average of 21 Farms	10 High Farms	10 Low Farms
1 Average Number of Ewes	149.9	161.2	138.9
2 Pounds of Lambs & Mutton Produced	16262	21139	11450
3 Pounds of Wool Produced	1655	1749	1598
	Per Ewe		
4 Value of Produce			
5 Wool	10.38	11.72	9.03
6 Net Increase in Value of Animals	75.34	92.28	52.87
7 Other Miscellaneous Sheep Income			
8 Total Value Produced	85.72	104.00	61.90
9 POUNDS OF FEED FED			
10 Grain	310.7	263.2	342.6
11 Protein, Salt & Mineral	66.6	111.7	11.2
12 Legume Hay	1837.6	1260.5	2384.9
13 Other Hay & Dry Roughage	184.5	38.5	373.5
14 Silage	120.3	16.1	254.0
15 FEED COST			
16 Grain	13.22	9.21	17.26
17 Protein, Salt & Mineral	4.50	6.40	1.99
18 Legume Hay	22.80	14.88	29.65
19 Other Hay & Dry Roughage	2.05	.33	4.28
20 Silage	.74	.42	1.20
21 Pasture	5.76	6.98	4.97
22 Total Feed Costs	49.07	38.22	59.35
23 Return Over Feed Costs	36.65	65.78	2.55
24 OTHER DIRECT COSTS			
25 Miscellaneous Livestock Expense	1.53	1.38	1.64
26 Veterinary Expense	2.23	2.39	2.22
27 Custom Work	3.34	3.08	3.82
28 Special Hired Labor			
29 Total Other Direct Costs	7.10	6.85	7.68
30 Return Over Feed & Other Direct Costs	29.55	58.93	(-5.13)
31 ALLOCATED COSTS			
32 Power & Machinery Costs (PCAF 1.19)	6.93	6.16	7.43
33 Livestock Equipment Costs (ECAF 1)	1.87	2.07	1.32
34 Building & Fences (BCAF 1)	5.51	4.16	7.19
35 Total Allocated Costs	14.31	12.39	15.94
36 Return Over All Listed Costs	15.24	46.54	(-21.07)
37 SUPPLEMENTARY MANAGEMENT INFORMATION			
38 Return for \$100 Feed Fed	174.69	272.11	104.29
39 Price per CWT. Lamb & Mutton Sold	58.39	61.33	52.95
40 Price per CWT. Lamb Sold or Transf.	66.22	67.04	64.87
41 Av. Weight of Lambs Sold or Transf.	94.9	95.8	92.8
42 Pounds of Wool Per Sheep Sheared	11.9	15.1	9.1
43 Number of Ewes Kept for Lambing	159	176	143
44 Percent Lamb Crop	122.0	125.6	116.1
45 Percent Death Loss	11.7	8.9	14.5
46 Total Listed Costs per Ewe	70.48	57.46	82.97

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1979

Farm Grown Grains

Oats	\$ 1.17
Barley, Feed	1.80
Wheat	3.12
Oats Mixture	1.47
Corn	2.00

Hay

Alfalfa-Brome	\$ 28.00
Wild Hay	18.00
Mixed Legume	23.00

Other Roughages

Corn Silage	\$11.00 per Ton
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Milk For Feed

Whole Milk - Gr. A.	\$10.44 Per CWT.
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Home Produce

Milk	.29 Per Qt.
Beef (live)	.57 Per Lb.
Hogs (live)	.40 Per Lb.

Unpaid Family Labor	35.00 Per Day
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Board for Hired Labor	5.00 Per Day
(Unless otherwise specified)	

EXPLANATION OF "WORK UNITS"

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

Number of Units For Each Class of Livestock and Acre of Crop

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

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR, 1979

Items	1965	1970	1975	1978	1979
<u>Miscellaneous</u>					
Average Tillable Acres	491	465	528	607	638
Total Farm Capital	42436	89957	181222	257162	326071
Expenses Per Dollar Income	.81	.93	.94	.81	.89
Percent Income Farm Crops	44	44	64	70	71
Percent Income Farm Livestock	56	56	36	30	29
HH & Personal Expenses	3869	6205	13283	17366	20060
Trac. & Mach. Exp. per Crop Acre	7.17	11.31	20.16	25.07	30.60
<u>Efficiencies</u>					
Yield Per Acre					
Oats	53.1	40.8	39.6	63.9	56.5
Alfalfa	1.9	2.3	2.5	2.7	3.0
Barley	43.5	36.9	37.7	53.9	54.3
Wheat	27.2	25.4	29.2	38.1	33.8
Flax	8.2	11.3	8.6	15.7	13.9
Sugar Beets	22.5		11.2	18.8	15.6
Corn	33.3	50.5	54.1	78.9	63.4
Sunflowers		8.4	15.8	16	14.3
<u>Return Above Feed Cost Per:</u>					
Dairy Cow	\$ 177	325	318	782	950
CWT Hogs	11	3	22	15	11
Ewe	15	12	3	48	40
Hogs Litter	83	33	203	268	77
CWT Cattle	8	9	7	36	29
Beef Cow	25	66	(-63)	260	258
<u>Prices Received Per:</u>					
Oats, Bushel	\$.54	.56	1.37	1.08	1.19
Alfalfa, Ton	15.00	15.00	34.00	26.00	25.00
Barley, Bushel	1.03	.91	2.61	1.80	2.12
Wheat, Bushel	1.52	1.78	3.66	2.84	3.57
Flax, Bushel	2.68	2.26	6.13	5.20	5.46
Sugar Beets, Ton			22.00	21.79	26.01
Corn Bushel	1.05	1.19	2.39	1.91	2.04
Sunflowers, CWT	4.00	4.54	9.87	10.05	9.34
CWT Milk	3.63	4.79	7.72	9.62	11.23
CWT Beef	21.00	29.00	34.00	49.00	67.00
CWT Hogs	21.00	21.00	51.00	47.00	43.00
CWT Lambs	23.00	22.00	44.00	58.00	67.00

SUMMARY OF FARM EARNINGS BY YEARS, 1979

Items	1965	1970	1975	1978	1979
Number of Records Analyzed	202	385	1078	927	835
<u>Farm Receipts</u>					
Livestock	12480	15950	18473	26275	33190
Crops	4970	7957	32700	51948	63054
Mach. & Equip. Sold & Gas Tax Ref.	410	394	1385	1372	1693
Income From Work Off the Farm	188	250	859	743	1084
Miscellaneous	635	2001	1646	7014	3666
(1) Total Farm Sales	18683	26552	55063	87352	102687
(2) Increase in Farm Capital	2345	2771	9510	29295	34125
(3) Family Living From the Farm	283	337	454	454	587
(4) Total Farm Rec. (1 + 2 + 3)	21311	29660	65027	117101	137399
<u>Farm Expenses</u>					
Livestock & Livestock Exp.	1806	2881	2262	5583	6463
Feed Bought	3232	2733	3625	3930	4706
Fertilizers & Chemicals	867	1645	7001	10135	11931
Other Crop Expenses	1017	1444	3011	8838	13995
Custom Work Hired	659	785	1435	2013	2658
Gas, Oil & Grease Bt. (Farm Sh.)	1002	1302	2892	4314	6465
Rep. & Op. Mach. Trac. & Auto (F.S.)	914	1477	3459	5198	6214
Rep. & Upkeep of Real Estate	148	275	769	889	1145
Rep. & Upkeep of Lvstk. Equip.	95	221	137	281	297
Wages of Hired Labor	654	962	2203	3178	3988
Utility Exp. (F.S.)	262	392	567	826	1071
Real Estate Taxes	637	860	1115	1732	2106
Gen. Farm Expense	272	424	1049	1563	1939
(5) Total Cash Operating Expense	11592	15401	29525	48480	62978
(6) Pw. Crop & Gen. Mach. Bought (FS)	1908	3239	12210	15822	21203
(7) Livestock Equip. Bought	195	357	495	623	1024
(8) Bldgs. & Fencing Bought	1255	2604	6894	10866	11982
(9) TOTAL FARM PURCHASES (5 to 8)	14950	21601	49124	75792	97187
(10) Decrease in Farm Capital					
(11) Interest on Farm Capital	2068	5314	10588	16976	21631
(12) Unpaid Family Labor	96	586	225	118	101
(13) Labor Chg. for Part. & Other Op.			187	598	372
(14) Bd. Furn. Hired Labor	86	57	58	47	43
(15) TOTAL FARM EXPENSES (9 to 14)	17200	27458	60182	93530	119334
(16) Return to Labor & Mgt. (4 - 15)	4111	2202	4854	23570	18065
(17) NET CASH INCOME (1 - 9)	3733	4951	5939	11560	5500

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