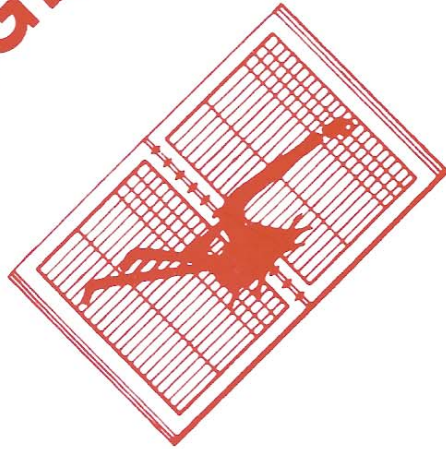


# **FARM BUSINESS MANAGEMENT**



**1980 Annual Report  
Northeast and East Central Minnesota  
Report No. 25  
April, 1981**

**AN ADULT  
EDUCATIONAL  
PROGRAM**

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

1980 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT  
PROGRAM IN NORTHEASTERN AND EAST CENTRAL MINNESOTA  
William E. Guelker  
Area Vo-Ag Program Coordinator

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### COLOR CODE EXPLANATION

This farm management summary is color coded for your convenience. Each color refers to a specific area.

WHITE .....	INTRODUCTION & MISCELLANEOUS INFORMATION
GOLDENROD .....	WHOLE FARM tables include both the landlord and the operator's inventory income and expenses.
BLUE .....	OPERATOR'S tables include inventories, income and expenses for the operator only. All landlord information is excluded from these tables.
GREEN .....	CROP tables include the information for all crops grown on whole farm basis.
PINK .....	LIVESTOCK tables includes the information for all livestock enterprises and is listed on a whole farm basis.

## INTRODUCTION

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

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

For a cost of about \$65.00, the farmer receives a computerized depreciation schedule, and a very complete enterprise analysis of his farming operation. In addition he will be working with a Farm Management Instructor who teaches him basic accounting procedures and helps him to budget, interpret his analysis, and plan his operation and his credit needs. The "Ag Man" also helps him keep up with the latest agricultural developments. In short, the "Ag Man" helps the farmer to get the most out of his farm and himself.

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

The Staples Area Vocational-Technical Institute, in cooperation with the Vocational Division of the Minnesota State Department of Education and the University of Minnesota Agricultural Education Department is charged with the responsibility for operation and maintenance of the Vocational Agriculture Farm Management Program in Northeast and East Central Minnesota. This 1980 report represents the twenty-fifth annual report for most of this area.

The report and analysis records were completed under the direction of William L. Guelker, Area Vo-Ag Coordinator at the Staples Area Vocational-Technical Institute. Clerical assistance was provided by Lorraine Anderson, Estelle Anderson, Alice Hogberg, Marge Carr and Vikki Wartner. In addition some Ag Instructors completed their own Data Forms with local secretarial help.

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

Cooperating agencies were represented by: Mr. Odell Barduson, Ms. Mary Phillips, Mr. Paul Day of the Vocational Division, State Department of Education, Sharon Grossbach of the Adult Vocational Programs, State Department of Education, Dr. Edgar Persons and Dr. Paul Marvin of the Agriculture Education Department of the University of Minnesota.

Adult Farm Business Management Education programs have been part of the public school vocational agriculture offerings since 1952. From the early cooperative efforts of the State Department of Education, Department of Agricultural Education (U of Minn) and the Department of Agricultural Economics (U of Minn), the program has expanded to serve over 7000 farm families in six regional farm management areas. Programs are now cooperatively managed by the State Department of Education, the Division of Agricultural Education (U of Minn), AVTI's and local school districts.

From the very beginning the purpose of the farm management education part of the adult agriculture program was to help farm families achieve their farm business and family goals through improved management, organization and efficiency of their farms. The purpose has not changed.

To accomplish the purpose, programs have been organized to generally conform to the following guidelines:

1. Farmers enroll in a specific farm management course.
2. Each course has a specific major objective and specific units of instruction to meet the objective.
3. Courses are offered in sequence, and farmers are expected to enroll in the first course and follow the sequence. They may continue enrollment in the advanced courses as long as they desire.
4. There is continuity between the courses: each one leads to the other.
5. Part of the instruction is done on the farm with the individual farm family.

Most programs organize their courses around the same control themes.

They are:

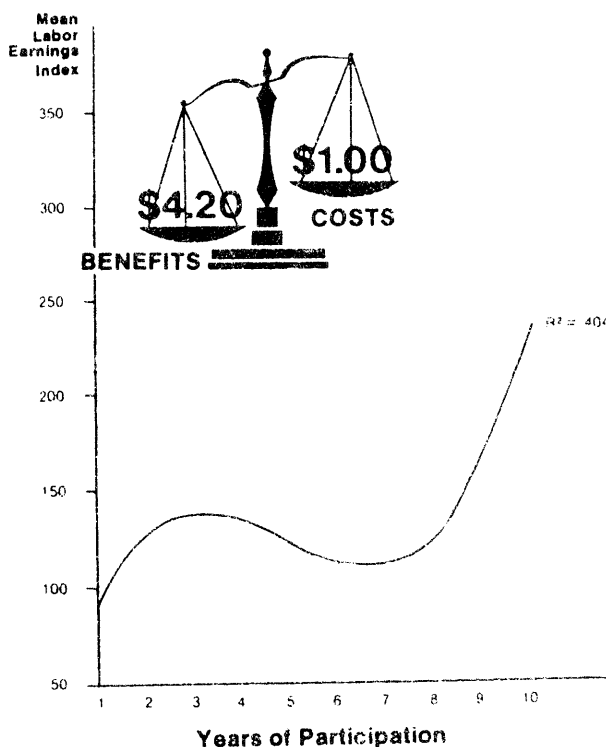
Year 1 - Farm Business records and accounts.

Year 2 - Farm Business analysis and evaluations.

Year 3 - Farm Business organization

Advanced (for students who have completed Years 1, 2 and 3) in the advanced series of classes and on-farm instructional visits, the major emphasis is on evaluating the business, examining alternatives and continuing the reorganization of the resources used in the business.

Like most education programs, enrollees benefit from the instruction in relation to how much effort they put into study. But there have been some research studies that show that on the average, enrollees get some exciting results. They are best illustrated by the figure below:



This simple graph shows that for every dollar farmers spent on their management education, they received a return of \$4.20.

Of course, some farmers may have benefited more, and some less, depending upon how seriously they studied the results of their business analysis and the kind of decisions they made as a result of the study.

There are community benefits too. They are best illustrated by examining what happens to farm sales as enrollees participate. The evidence suggests that farm sales for farm management enrollees in a community increased nine fold for every dollar spent on management education. It's a good way to stimulate both the rural and urban community.

This summary of farm records for the North East and East Central area shows the results of the farm businesses enrolled in management education program for 1980. Study the results carefully so you can use this information to improve agriculture in your area and in your business.

The Records used in completing this report came from farmers enrolled in the Minnesota Farm Business Management Program in 18 schools in Northeast & East Central Minnesota.

A list of Cooperating Schools and instructors follow:

Aitkin	Russell Ruud
Bagley	Ken Ostlund; Bill Wendlandt
Barnum	Tom Hassett
Bemidji	Steve Ziegler; Jim Sackett
Brainerd	Bill Gould; Tom Harper
Cherry	Jim Takala
Foley	Vernon Yetzer; Kenneth Johnson
Long Prairie	Robert Johnson; Lloyd Laine
Milaca	John R. Larson
Osakis	Leland Wilken
Park Rapids	Wendell Francis
Pierz	Ben Jorgenson
Pine City	Arvid Anderson; Ray Collen
Princeton	Wes Wankel
Sebeka	Bert Winger; Cliff Gustafson
Staples-Wadena	DelRay Lecy; Len Naley
Woodland Center	Robert Anderson; Bill Ladwig
Willow River	E. B. Prachar

Records this year for the 17th time were analyzed by electronic data processing with the work being done by Specialized Data Systems at Madison, Wisconsin.

1977 - 1978 - 1979 - 1980 IN A CAPSULE

	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
FARM SIZE (ACRES)	317	345	335	346
SIZE OF BUSINESS (WORK UNITS)*	307	319	373	386
RETURN TO CAPITAL & FAMILY LABOR	8654	20235	18651	22840
RETURN TO OPERATOR LABOR & MGMT (6B)	6969	15592	13622	18389
NET WORTH (AVG. JAN1 & DEC 31)	62543	73705	89169	111618
RATIO OF ASSETS OF LIABILITIES (AVG.)	2.29	2.24	2.10	2.02

SOURCE OF INCOME - CASH-RECEIPTS

INCOME FROM LIVESTOCK	85%	89%	89%	87%
INCOME FROM CROPS	7%	7%	6%	8%
MISCELLANEOUS INCOME; ALL OTHER INCOME	8%	4%	5%	5%

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

HOW MUCH MONEY DID THE AVERAGE FARMER SPEND  
AND WITH WHOM DID HE SPEND IT  
SUMMARY BY YEARS  
-----

	1976	1977	1978	1979	1980
TO OTHER FARMERS FOR LIVESTOCK & CUSTOM WORK	2035	3885	5189	8889	6347
TO THE AGRI-BUSINESS COMMUNITY FOR FERTILIZER, CHEMICALS, SEED, FEEDS, REPAIRS & FUEL	12278	17854	18342	23919	30089
FOR EXTRA LABOR	835	1137	1178	1517	2199
SUPPORT OF LOCAL GOV'T (PROPERTY & OTHER TAX)	673	1016	1114	1710	1586
FOR UTILITIES (ELECTRICITY & TELEPHONE)	1054	1198	1016	1681	2110
FOR USE OF OTHER PEOPLES CAPITAL (INTEREST & CASH RENT)	2689	4167	4843	7389	10855
FARM EQUIPMENT DEALERS (POWER & MACH.)	4804	8931	11324	12467	12230
BUILDINGS AND LAND	3461	7319	9482	14189	8495
FOOD, CLOTHING, HOUSE, FUEL, FURNITURE & PERSONAL CARE	3790	3986	4555	5496	5698
CONTRIBUTIONS - CHURCH & OTHER	268	320	324	405	415
MEDICAL CARE & HEALTH INSURANCE	842	1019	1094	1332	1405
EDUCATION & RECREATION	473	785	877	1588	1868
LIFE INSURANCE & OTHER INVESTMENTS	374	540	570	760	725

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TOTAL MONEY SPENT BY ONE AVERAGE FARMER WITHIN HIS COMMUNITY & SERVICE AREA	\$33576	\$52157	\$59908	\$81344	84022
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SOURCE

Tables 4 and 6B of the Annual Northeast  
and East Central Minnesota Vo-Ag Farm  
Business Management Education Reports.  
Staples Area Vocational Institute.

CASH SUMMARY OF FARM EARNINGS (WHOLE FARM) 1977-1980

	1977	1978	1979	1980
<u>FARM RECEIPTS</u>				
DAIRY COWS	2117	2923	4598	4449
DAIRY PRODUCTS	23595	27397	37990	47773
OTHER DAIRY	1660	2154	3146	4052
BEEF CATTLE (INCL. FEEDERS)	1640	3413	5137	2854
HOGS	2581	4507	3941	3629
SHEEP AND WOOL	65	72	53	46
OTHER PROD. LIVESTOCK		33	25	41
CORN	1383	1855	1890	2574
WHEAT	115	90	246	515
OTHER SMALL GRAIN	322	362	520	807
OTHER CROPS	414	1037	1080	1710
CAPITAL ASSETS SOLD	731	683	481	397
INCOME FROM WORK OFF THE FARM	484	825	823	538
MISCELLANEOUS FARM INCOME	1627	1849	1868	2820
1. TOTAL FARM SALES	37236	47100	61934	72178
2. INCREASE IN FARM CAPITAL	15334	24968	25787	24792
3. FAMILY LIVING FROM THE FARM	544	608	888	910
4. TOTAL FARM RECEIPTS 1 & 2 & 3	53114	72676	88609	97880
<u>FARM EXPENSE</u>				
DAIRY COWS BOUGHT	906	1238	2110	2017
OTHER DAIRY BOUGHT	586	590	633	1323
BEEF CATTLE BOUGHT (INCL. FEEDERS)	375	1420	3539	514
HOGS BOUGHT	327	385	620	121
SHEEP BOUGHT (INCL. FEEDERS)	10	12	9	18
OTHER PROD. LIVESTOCK		45	7	9
MISCELLANEOUS LIVESTOCK EXPENSE	1366	1678	2392	3097
FEED BOUGHT	7952	7377	9438	12243
FERTILIZER & CHEMICALS	2056	2075	3401	4306
OTHER CROP EXP (INCL. IRRIG OPER OR OPER COST)	1657	1935	1713	1823
CUSTOM WORK ENTERPRISE (INCL. LABOR)	24	18	16	5
CUSTOM WORK HIRED	1461	1633	2101	2585
GAS-OIL-GREASE BOUGHT (FARM SHARE)	1524	1729	2629	3335
REPAIR & OPR OF MACH/TRACTOR/TRUCK/AUTO (F.S.)	1745	2143	2531	3001
REPAIR & UPKEEP OF FARM REAL ESTATE	488	543	690	1039
REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	309	389	557	759
WAGES OF HIRED LABOR	1137	1211	1522	2232
ELECTRICITY EXPENSE (FARM SHARE)	617	861	1063	1375
REAL ESTATE & PERS PROPERTY TAXES	515	586	716	771
TELEPHONE & GENERAL FARM EXPENSE	891	1014	1265	1482
5. TOTAL CASH OPERATION EXPENSE	24132	26882	39980	42056
6. POWER, CROP & GEN MACH BOUGHT	5617	9119	9169	9279
7. LIVESTOCK EQUIP BOUGHT	1217	2008	3466	3093
8. NEW REAL ESTATE & IMPROVEMENTS	6702	8078	11726	8192
9. TOTAL FARM PURCHASES	37668	19205	61350	62620
10. DECREASE IN FARM CAPITAL	788	189	875	0
11. INTEREST ON FARM CAPITAL	2106	8693	11168	13953
12. UNPAID FAMILY LABOR	570	662	845	721
13. LABOR CHARGE FOR PARTNERS	48	395	284	540
14. BOARD FURNISHED TO HIRED LABOR	43	54	82	50
15. TOTAL FARM EXPENSE 9-14	41223	56080	74604	77884
16. LABOR EARNINGS 4-15	6969	16596	14880	19996

TABLE 1 - SUMMARY OF FARM INVENTORIES - 1980 (WHOLE FARM)

Average of 301 Farms			
1.	SIZE OF FARM - TOTAL ACRES	345.9	
2.	- TILLABLE ACRES	206.1	
3.	WORK UNITS - CROPS	95.92	
4.	- LIVESTOCK	283.13	
5.	- OTHER	6.86	
6.	TOTAL SIZE OF BUSINESS IN WORK UNITS	385.91	
7.	NUMBER OF WORKERS	1.61	
8.	FARM CAPITAL INVESTMENT PER WORKER	\$ 138281	
		<u>JAN 1</u>	<u>DEC 31</u>
9.	PRODUCTIVE LIVESTOCK		
10.	DAIRY COWS	24896	28350
11.	OTHER DAIRY CATTLE	14802	17477
12.	BEEF BREEDING CATTLE	4808	5175
13.	BEEF FEEDER CATTLE	738	777
14.	HOGS	1659	1942
15.	SHEEP (INCLUDING FEEDERS) & GOATS	90	116
16.	POULTRY - ALL TYPES	8	2
17.	OTHER LIVESTOCK	106	106
18.	TOTAL PRODUCTIVE LIVESTOCK	\$ 47106	53945*
19.	CROP, SEED & FEED	15715	23273
20.	POWER, MACHINERY & EQUIPMENT		
21.	AUTO, TRUCK (FARM SHARES)	1974	2368
22.	POWER & MACHINERY	23003	26264
23.	IRRIGATION EQUIPMENT	2171	1950
24.	CUSTOM WORK EQUIPMENT	102	87
25.	LIVESTOCK EQUIPMENT	8179	9851
26.	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 35429	40520*
27.	LAND	56817	58950
28.	BUILDINGS-FENCES-ETC.	31869	35040
29.	TOTAL FARM CAPITAL	\$ 186937	211729*
30.	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 24792*

Table 1 lists the categories of farm capital for the average of 301 farms and for the 60 most profitable and 60 least profitable farms. These averages include the landlord's share of the investment for the rental farms.

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

Machinery, equipment, and building values reflect cost less depreciation.

TABLE 1 - SUMMARY OF FARM INVENTORIES - 1980

		Most Profitable Farms	
		60	High
1.	SIZE OF FARM - TOTAL ACRES	477.6	
2.	- TILLABLE ACRES	322.2	
3.	WORK UNITS - CROPS	153.23	
4.	- LIVESTOCK	476.24	
5.	- OTHER	2.73	
6.	TOTAL SIZE OF BUSINESS IN WORK UNITS	632.19	
7.	NUMBER OF WORKERS	1.89	
8.	FARM CAPITAL INVESTMENT PER WORKER	\$ 194025	
		<u>JAN 1</u>	<u>DEC 31</u>
9.	PRODUCTIVE LIVESTOCK		
10.	DAIRY COWS	42471	50646
11.	OTHER DAIRY CATTLE	29463	35838
12.	BEEF BREEDING CATTLE	834	1224
13.	BEEF FEEDER CATTLE	583	799
14.	HOGS	1484	1757
15.	SHEEP (INCLUDING FEEDERS) & GOATS		
16.	POULTRY - ALL TYPES	3	1
17.	OTHER LIVESTOCK		
18.	TOTAL PRODUCTIVE LIVESTOCK	\$ 74837	90265*
19.	CROPS, SEED & FEED	31784	49397
20.	POWER, MACHINERY & EQUIPMENT		
21.	AUTO & TRUCK (FARM SHARE)	2376	3029
22.	POWER & MACHINERY	34568	39948
23.	IRRIGATION EQUIPMENT	1243	1122
24.	CUSTOM WORK EQUIPMENT		
25.	LIVESTOCK EQUIPMENT	13666	17717
26.	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 51852	61815*
27.	LAND	76726	79126
28.	BUILDINGS - FENCES - ETC.	49988	57599
29.	TOTAL FARM CAPITAL	\$285187	338202*
30.	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 53015*

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

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

TABLE 1 - SUMMARY OF FARM INVENTORIES - 1980

		Least Profitable Farms	
		60	Low
1.	SIZE OF FARM - TOTAL ACRES	358.8	
2.	- TILLABLE ACRES	187.0	
3.	WORK UNITS - CROPS	79.23	
4.	- LIVESTOCK	139.41	
5.	- OTHER	10.50	
6.	TOTAL SIZE OF BUSINESS IN WORK UNITS	229.14	
7.	NUMBER OF WORKERS	1.63	
8.	FARM CAPITAL INVESTMENT PER WORKER	\$113527	
		<u>JAN 1</u>	<u>DEC 31</u>
9.	PRODUCTIVE LIVESTOCK		
10.	DAIRY COWS	9049	10661
11.	OTHER DAIRY CATTLE	6097	7062
12.	BEEF BREEDING CATTLE	10635	10779
13.	BEEF FEEDER CATTLE	1962	1291
14.	HOGS	2607	3008
15.	SHEEP (INCLUDING FEEDERS) & GOATS	257	349
16.	POULTRY - ALL TYPES	34	8
17.	OTHER LIVESTOCK	408	404
18.	TOTAL PRODUCTIVE LIVESTOCK	\$ 31048	33561*
19.	CROP, SEED & FEED	9235	11649
20.	POWER, MACHINERY & EQUIPMENT		
21.	AUTO & TRUCK (FARM SHARE)	1757	2609
22.	POWER & MACHINERY	17725	21520
23.	IRRIGATION EQUIPMENT	5209	4647
24.	CUSTOM WORK EQUIPMENT		
25.	LIVESTOCK EQUIPMENT	4291	5365
26.	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 28981	34141*
27.	LAND	60077	63579
28.	BUILDINGS - FENCES - ETC.	23904	25317
29.	TOTAL FARM CAPITAL	\$153246	168246*
30.	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		15000*

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1980

	Average of 301 Farms	60 Farm High	60 Farm Low
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2 DAIRY COWS	4449	7418	2835
3 DAIRY PRODUCTS	47773	91503	14876
4 OTHER DAIRY CATTLE	4052	7383	2347
5 BEEF BREEDING CATTLE	2168	59	4360
6 BEEF FEEDER CATTLE	686		2138
7 HOGS COMPLETE & MIXED	1633	2092	2043
8 HOGS FINISHING	136	17	196
9 HOGS PRODUCING WEANING PIGS	1830	924	2948
10 SHEEP, GOATS & WOOL, FARM FLOCK	46		175
11 SHEEP & WOOL, FEEDER LAMBS			
12 CHICKENS (INCLUDING HENS & BROILERS)	1		3
13 TURKEYS			
14 EGGS	8	6	33
15 OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	32		121
16 OTHER MISCELLANEOUS LIVESTOCK INCOME			
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$62815*	109403*	32075*
18 SALE OF CROPS			
19 WHEAT	515	1898	305
19A DURUM			
20 OTHER SMALL GRAINS	807	1236	871
21 CORN	2574	5657	2283
22 SOYBEANS	559	1764	225
22A SUNFLOWERS	509	1705	466
23 OTHER ROW CROPS	70		352
24 LEGUMES & OTHER FORAGE	438	405	426
25 GRASS SEED			
26 FRUITS AND NUTS			
27 VEGETABLE ROADSIDE MARKET & SPECIALTY	6		
28 NURSERY, TIMBER & OTHER	126		450
29 SET ASIDE ACRES-GOVERNMENT PAYMENTS	2		
30 TOTAL SALES FROM CROPS	\$ 5606*	12665*	5379*
31 CAP. ASSETS SOLD (AUTO/TRK/MACH.)	198	195	225
31A CAP. ASSETS SOLD (BLDGS & IMPRVMENTS)	97	486	
31B CAP. ASSETS SOLD (LAND)	102	215	
32 GAS TAX REFUND	55	78	51
33 INCOME FROM WORK OFF THE FARM	538	436	524
34 CUSTOM WORK ENTERPRISE INCOME	115	21	
35 PATRONAGE REFUNDS	524	1179	172
36 MISCELLANEOUS FARM INCOME	2126	3213	1137
37 TOTAL FARM SALES	\$72178*	127890*	39564*
38 INCREASE IN FARM CAPITAL	24792	53015	15000
39 FAMILY LIVING FROM THE FARM	910	1387	673
40 TOTAL FARM RECEIPTS (37)+(38)+(39)	\$97880*	182292*	55237*

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

TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1980

	Average of 301 Farms	60 Farms High	60 Farms Low
1 PURCHASE OF LIVESTOCK			
2 DAIRY COWS	2017	1271	2685
3 OTHER DAIRY CATTLE	1323	2046	1068
4 BEEF BREEDING CATTLE	447		685
5 BEEF FEEDER CATTLE	67		198
6 HOGS COMPLETE & MIXED	51	13	115
7 HOGS FINISHED	20		
8 HOGS PRODUCING WEANING PIGS	50	10	60
9 SHEEP & GOATS	18		45
10 SHEEP, FEEDER LAMBS			
11 CHICKENS (INCLUDING HENS & BROILERS)	2		8
12 TURKEYS			
13 OTHER PRODUCTIVE LIVESTOCK	7		3
14 MISCELLANEOUS LIVESTOCK EXPENSE	3097	5441	1787
15 FEED BOU HT	12243	19173	8632
16 FERTILIZER	3560	6845	2714
17 CHEMICALS	746	1586	429
18 OTHER CROP EXPENSE	1728	3129	1292
19 IRRIGATION OPERATION COSTS	95	107	139
20 CUSTOM WORK ENTER. OPR. COSTS, INC. LABOR	5	14	
21 CUSTOM WORK HIRED	2585	3785	2037
22 REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	759	1201	471
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1039	1636	800
24 GAS, OIL & GREASE BOUGHT (FARM SHARE)	3335	5062	2882
25 REPAIR & OPR. OF MACH., TRACTOR, & AUTO	2981	4409	2399
26 REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	5	4	15
27 REPAIRS, - CUSTOM WORK ENTERPRISE	15		
28 WAGES OF HIRED LABOR	2232	4131	1083
29 PERSONAL PROPERTY & REAL ESTATE TAXES	771	1356	539
30 GENERAL FARM EXPENSE	1230	1764	921
31 TELEPHONE EXPENSE (FARM SHARE)	252	298	243
32 ELECTRICITY EXPENSE (FARM SHARE)	1375	2110	812
33 TOTAL CASH OPERATING EXPENSE	\$42056*	65391*	32081*
34 POWER, CROP & GEN MACH. BOUGHT (FARM SHARE)	9279	13841	10858
35 IRRIGATION EQUIPMENT BOUGHT			
36 CUSTOM WORK EQUIPMENT BOUGHT			
37 LIVESTOCK EQUIPMENT BOUGHT	3093	6684	1852
38 NEW REAL ESTATE & IMPROVEMENT	8192	14083	7758
39 TOTAL FARM PURCHASES (33) THRU (38)	\$62620*	100000*	52549*
40 DECREASE IN FARM CAPITAL			
41 INTEREST ON FARM CAPITAL	13953	21819	11252
42 UNPAID FAMILY LABOR	721	511	782
43 LABOR CHARGE FOR PARTNERS & OTHER OPR.	540	2012	100
44 BOARD FURNISHED HIRED LABOR	50	44	80
45 TOTAL FARM EXPENSE (39 THRU (44)	\$77884*	124386*	64823*
46 *RET. OPR LAB & MGT-SGL OPR (WF)(2A/40)-(45)	19995*	57906*	(-9586)*
47 NUMBER OF OPERATORS	1	1	1
48 FULL TIME OPERATOR EQUIVALENTS	1.11	1.36	1.03
49 RET TO OPR. LABOR & MGT/FULL TIME OPR EQUIV	18093	48569	(-8355)

\* Return to Operators Labor & Mgmt. - the return for the operator's labor and management after all expenses are deducted.

TABLE 3 - ENTERPRISE STATEMENT - 1980

	Average of 301 Farms	60 Farms High	60 Farms Low
1 RETURNS & NET INCREASES			
2 PRODUCTIVE LIVESTOCK			
3 DAIRY COWS	46301	90125	14226
4 OTHER DAIRY CATTLE	13980	29507	5298
5 BEEF BREEDING CATTLE	2395	450	4566
6 FEEDER CATTLE	405	225	658
7 HOGS, COMPLETE & MIXED	1818	2539	2470
8 HOG FINISHING ENTERPRISE	114		153
9 PRODUCING WEANING PIGS	1890	803	2843
10 SHEEP & GOATS	54		223
11 SHEEP, FEEDER LAMBS			
12 CHICKENS (INCLUDING HENS & BROILERS)	9	6	33
13 TURKEYS			
14 OTHER PRODUCTIVE LIVESTOCK	21		90
15 TOTAL ALL PRODUCTIVE LIVESTOCK	\$ 66987*	123655*	30600*
16 VALUE OF FEED FED TO LIVESTOCK (Minus)	32384	55930	17715
17 RETURN OVER FEED FROM LIVESTOCK	34604	67726	12885
18 CROP SEED & FEED	26750	54589	12075
19 COOPERATIVE PATRONAGE REFUNDS	524	1179	172
20 MISCELLANEOUS FARM INCOME	2126	3213	1137
21 CUSTOM WORK ENTERPRISE	81	7	
22 TOTAL RETURNS & NET INCREASES	\$ 64084*	126714*	26270*
23 EXPENSES & NET DECREASES			
24 TRUCK & AUTO (FARM SHARE)	2968	3643	3024
25 TRACTORS & CROP MACHINERY	10346	15830	9421
26 IRRIGATION EQUIPMENT	226	125	576
27 ELECTRICITY	1375	2110	812
28 LIVESTOCK EQUIPMENT	2273	4043	1319
29 BUILDINGS, FENCES & TILING	3687	5212	2941
30 BARE LAND	41	(-205)	703
31 MISCELLANEOUS LIVESTOCK EXPENSE	3097	5441	1787
32 LABOR	3329	5361	2159
33 LABOR CHARGE FOR OTHER OPERATOR(S)	540	2012	160
34 PROPERTY TAX	771	1356	539
35 GENERAL FARM EXPENSE & TELEPHONE	1482	2062	1164
36 INTEREST ON FARM CAPITAL	13953	21819	11252
37 TOTAL EXPENSES & NET DECREASES	\$ 44089*	68808*	35357*
38 RETURN TO OPERATORS LABOR & MANAGEMENT	19995	57906	(-9588)
39 NUMBER OF FARM OPERATORS	1	1	1
40 FULL TIME OPERATORS EQUIVALENTS	1.11	1.36	1.03
41 RTRN OPR LBR. & MGT/FULL TIME OPERATOR	18093	48569	(-8355)

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

TABLE 4 - HOUSEHOLD EXPENSE - 1980

	Average of 175 Farms	29 Farms High	37 Farms Low
1 NUMBER OF PERSONS - FAMILY	4	5	4
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.1	3.5	3.1
3 CHURCH & WELFARE	415	431	357
4 MEDICAL CARE & HEALTH INSURANCE	1405	1734	827
5 FOOD & MEALS BOUGHT	2989	3598	2420
6 OPERATING EXPENSE & SUPPLIES	805	953	540
7 FURNISHINGS & EQUIPMENT	758	1200	352
8 CLOTHING & CLOTHING MATERIALS	723	1020	530
9 PERSONAL CARE, PERSONAL SPENDING	423	540	281
10 EDUCATION	237	298	296
11 RECREATION	444	533	350
12 GIFTS & SPECIAL EVENTS	511	842	335
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	676	747	793
14 OPERATOR SHARE UPKEEP ON DWELLING	253	261	306
14A CASH RENT (PERSONAL)	17	5	
15 PERSONAL SHARE TELEPHONE & ELECT. EXP.	532	579	533
15A PERSONAL SHARE - GEN. FARM EXPENSE	63	139	30
16 TOTAL CASH LIVING EXPENSE	\$ 10253*	12880*	7949*
17 PERSONAL SHARE NEW TRUCK & AUTO	181	261	191
18 NEW DWELLING BOUGHT	781	379	1520
19 TAXES & OTHER DEDUCTIONS	843	1245	944
20 LIFE INSURANCE & OTHER SAVINGS & INVEST.	725	899	756
21 TOTAL HOUSEHOLD & PERSONAL (16) THRU (20)	12782*	15665*	11360*
22 TOTAL FAMILY LIVING FROM THE FARM (33)	779	1077	562
23 TOTAL CASH & NON-CASH EXP. (21)+(22)	13561	16742	11922
FAMILY LIVING FROM THE FARM			
25			
26 MILK & CREAM (QUARTS)	_____	_____	_____
27 BEEF & BUFFALO (POUNDS)	_____	_____	_____
28 PORK (POUNDS)	_____	_____	_____
29 LAMB, MUTTON, GOAT (POUNDS)	_____	_____	_____
30 POULTRY, ALL FOWL (POUNDS)	_____	_____	_____
31 EGGS (DOZEN)	_____	_____	_____
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL	_____	_____	_____
33 TOTAL FAMILY LIVING FROM THE FARM	\$ 779	1077	562

The household and personal expenses and receipts presented in Table 4 are for those farms with complete accounts. These farmers spent an average of \$1055 per month for family living in addition to the food, fuel, and housing furnished by the farm.

TABLE 5 - NET WORTH STATEMENT -- OPERATOR - 1980  
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES

		Average of 297 Farms	
		JAN 1	DEC 31
1	TOTAL PRODUCTIVE LIVESTOCK	45309	51675
2	CROP, SEED & FEED	14751	21942
3	TOTAL POWER, MACHINERY & EQUIPMENT	34391	39386
4	LAND (ACRES OWNED 273.3) (TILLABLE 142.5)	54028	55517
5	BUILDINGS, FENCES, ETC.	30858	33776
6	TOTAL FARM CAPITAL	\$179337	202595*
7	NON-FARM ASSETS	9959	10292
7A	CASH ON HAND & IN BANK	1987	2768-
8	DWELLING	15973	17148
9	TOTAL ASSETS	\$207256	232803*
10	REAL ESTATE MORTGAGES	59258	64495
11	CHattel MORTGAGES	35035	39128
12	NOTES	6281	7189
13	ACCOUNTS PAYABLE	2663	2773
14	TOTAL LIABILITIES	\$103237	113586*
15	FARMERS NET WORTH	\$104019	119217*
16	GAIN (OR LOSS) IN NET WORTH		15198*
*****			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MGMT. (6B/47)	17747	
19	RETURN TO CAP. & FAMILY LABOR (6B/48)	22122	
20	NON-FARM INCOME		
21	OUTSIDE INVESTMENT INCOME	311	
22	OTHER PERSONAL INC. & INC. TAX REFUND	3519	
22A	SALE OF (P.S.) DWELLING, AUTO, & TRUCK	190	
23	TOTAL NON-FARM INCOME	4020	
24	TOTAL FAMILY FARM & NON-FARM INCOME	26141	
25	TOTAL MONEY BORROWED	33583	
26	TOTAL PAID ON DEBT (PRINCIPAL)	22600	
27	TOTAL HOUSEHOLD & PERS CASH/NON-CASH EXP (4/23)	11117	
28	RATIO: TOTAL FARM-EXPENSES TO RECEIPTS (O.S.)	.811	
		JAN 1	DEC 1
29	RATIO: TOTAL ASSETS TO LIABILITIES	2.008	2.050
30	RATIO: NON-REAL ESTATE-ASSETS TO LIAB.	2.419	2.568
31	RATIO: REAL ESTATE ASSETS TO LIAB.	1.702	1.655
32	RATIO: NET WORTH TO TOTAL LIAB.	1.008	1.050
33	*RATIO: CASH OPERATING EXP TO ADJ TOT. FARM SALES(O.S.)		.752
34	RATIO: TOTAL FARM RECPTS TO AVE FARM CAP (W.F.)		.492
35	RATIO: TOTAL FARM RECPTS TO AVE FARM CAP (O.S.)		.492
*ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS			

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

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

TABLE 5 - NET WORTH STATEMENT - OPERATOR - 1980

		60 Farms High		60 Farms Low	
		JAN 1	DEC 31	JAN 1	DEC 31
1	TOTAL PRODUCTIVE LIVESTOCK	74431	89855	30195	31599
2	CROP, SEED & FEED	28411	45856	9199	12086
3	TOTAL POWER, MACHINERY & EQUIP	50559	59966	27789	32542
4	LAND	79131	82982	50606	52262
5	BUILDINGS, FENCES, ETC	46459	53886	23548	24577
6	TOTAL FARM CAPITAL	\$278990	332544*	141336	153067*
7	NON-FARM ASSETS	12098	13314	9694	10249
7A	CASH ON HAND & IN BANK	2868	4366	2266	3857
8	DWELLING	19783	19594	14577	16837
9	TOTAL ASSETS	\$313739	369818*	167873	184010*
10	REAL ESTATE MORTGAGES	92303	100155	45024	55722
11	CHattel MORTGAGES	44565	47817	28207	33469
12	NOTES	9919	13101	3492	3032
13	ACCOUNTS PAYABLE	2901	3847	2997	2547
14	TOTAL LIABILITIES	\$149688	164920*	79720	94771*
15	FARMERS NET WORTH	\$164050	201'99*	88153	89239*
16	GAIN(OR LOSS) IN NET WORTH		40848*		1086*
<hr/>					
17	SUPPLEMENTARY MANAGEMENT INFORMATION				
18	RET TO OPER. LABOR & MGMT (6B/47)	52926		(-9061)	
19	RET TO CAPITAL & FAMILY LABOR(6B/48)	59015		(-4646)	
20	NON-FARM INCOME				
21	OUTSIDE INVESTMENT INCOME	706		410	
22	OTHER PERSONAL INCOME & INCOME TAX REF.	790		7565	
22A	SALE OF (P.S.) DWELLING, AUTO, TRUCK			78	
23	TOTAL NON-FARM INCOME	1496		8052	
24	TOTAL FAMILY FARM & NON-FARM INCOME	60511		3406	
25	TOTAL MONEY BORROWED	53682		35507	
26	TOTAL PAID ON DEBT (PRINCIPAL)	37045		20560	
27	TOTAL HOUSEHOLD & PERS CASH/NON-CASH EXP(4/23)	12081		11295	
28	RATIO:TOTAL FARM-EXP TO RECEIPTS (O.S.)	.701		1.176	
29	RATIO: TOTAL-ASSETS TO LIABILITIES	2.096	2.242	2.106	1.942
30	RATIO: NON-REAL ESTATE-ASSETS TO LIAB.	2.934	3.294	2.281	2.313
31	RATIO: REAL ESTATE-ASSETS TO LIAB.	1.575	1.562	1.971	1.681
32	RATIO: NET WORTH TO TOTAL LIAB.	1.096	1.242	1.106	.942
33*	RATIO: CASH OPR. EXP TO ADJ TOTAL FARM SALES(O.S.)	.693			.998
34	RATIO: TOTAL FARM RECPTS TO AVE FARM CAP. (W.F.)	.578			.337
35	RATIO: TOTAL FARM RECPTS TO AVE FARM CAP. (O.S.)	.579			.350

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

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1980

	Average of 301 Farms	60 Farms High	60 Farms Low
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2 DAIRY COWS	4310	7322	2751
3 DAIRY PRODUCTS	46321	91118	14268
4 OTHER DAIRY CATTLE	3923	6730	2197
5 BEEF BREEDING CATTLE	2048	19	4635
6 BEEF FEEDER CATTLE	683		2452
7 HOGS COMPLETE & MIXED	1605	2223	763
8 HOGS FINISHING	135		196
9 HOGS PRODUCING WEANING PIGS	1813	824	3239
10 SHEEP, GOATS & WOOL, FARM FLOCK	46		176
11 SHEEP & WOOL, FEEDER LAMBS			
12 CHICKENS (INCLUDING HENS & BROILERS)	1		4
13 TURKEYS			
14 EGGS	8	6	33
15 OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	31		115
16 OTHER MISCELLANEOUS LIVESTOCK INCOME			
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 60922*	108241*	30831*
18 SALE OF CROPS			
19 WHEAT	360	312	305
20A DURUM			
20 OTHER SMALL GRAIN	709	531	356
21 CORN	2408	5711	1984
22 SOYBEANS	442	1453	74
22A SUNFLOWERS	496	1474	466
23 OTHER ROW CROPS	70		352
24 LEGUMES & OTHER ROUGHAGE	340	334	380
25 GRASS SEED			
26 FRUITS & NUTS			
27 VEGETABLES, ROADSIDE MARKET & SPECIALTY	6		
28 NURSERY, TIMBER & OTHER	126		450
29 SET ASIDE ACRES - GOVERNMENT PAYMENTS	2		
30 TOTAL SALES FROM CROPS	\$ 4959*	9816*	4867*
31 CAP. ASSETS SOLD (AUTO, TRUCK, MACH.)	195	193	225
31A CAP. ASSETS SOLD (BLDGs & IMPROVEMENTS)	97	486	
31B CAP. ASSETS SOLD (LAND)	102	215	
32 GAS TAX REFUND	54	74	45
33 INCOME FROM WORK OFF THE FARM	535	410	535
34 CUSTOM WORK ENTERPRISE INCOME	115	21	
35 PATRONAGE REFUNDS	520	1184	174
36 MISCELLANEOUS FARM INCOME	2115	2209	1210
37 TOTAL FARM SALES	\$ 69614*	122849*	37888*
38 INCREASE IN FARM CAPITAL	24471	53610	12949
39 FAMILY LIVING FROM THE FARM	858	1220	697
40 TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 94943*	177678*	51534*
41 ADJUSTED TOTAL FARM SALES (37)-(31)	69220	121954	37663
42 TOTAL CASH FARM OPERATING EXPENSE	51731	82800	37594
43 NET CASH OPERATING INCOME	\$ 17488*	39154*	70*

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

TABLE 61 - OPERATORS SHARE OF CASH EXPENSES - 1980

	Average of 301 Farms	60 Farms High	60 Farms Low
1 PURCHASE OF LIVESTOCK			
DAIRY COWS	1878	1118	2214
3 OTHER DAIRY CATTLE	1302	2148	1006
4 BEEF BREEDING CATTLE	409		889
5 BEEF FEEDER CATTLE	67		198
6 HOGS COMPLETE	48	15	132
7 HOGS FINISHING	20		
8 HOGS PRODUCING WEANING PIGS	49	14	80
9 SHEEP, FARM FLOCK	18		84
10 SHEEP, FEEDER LAMBS			
11 CHICKENS	2		8
12 TURKEYS			
13 OTHER PRODUCTIVE LIVESTOCK	7		3
14 MISCELLANEOUS LIVESTOCK EXPENSE	3030	5415	1759
15 FEED BOUGHT	11940	20083	8003
16 FERTILIZER	3424	6428	2633
17 CHEMICALS	724	1503	433
18 OTHER CROP EXPENSE	1675	2935	1249
19 IRRIGATION OPERATION COST	95	124	126
20 CUSTOM WORK OPERATOR COSTS, INC. LABOR	5	14	
21 CUSTOM WORK HIRED	2542	4010	1913
22 REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	743	1179	435
23 REPAIR & UPKEEP OF FARM REAL ESTATE	986	1528	738
24 GAS, OIL, GREASE BOUGHT (FARM SHARE)	3261	4647	2714
25 REPAIR & OPERATION-MACH. TRACTOR, TRUCK, AUTO(F.S.)	2909	4219	2304
26 REPAIR & UPKEEP OF IRRIGATION EQUIP.	5	5	11
27 REPAIRS, CUSTOM WORK ENTERPRISE	15		
28 WAGES OF HIRED LABOR	2199	4236	934
29 PERSONAL PROPERTY & REAL ESTATE TAXES	742	1346	499
30 CASH RENT	1139	2022	639
31 GENERAL FARM EXPENSES	1219	1828	864
32 TELEPHONE EXPENSE (FARM SHARE)	248	299	229
33 ELECTRICITY EXPENSE (FARM SHARE)	1330	2145	761
34 INTEREST ACTUALLY PAID	9699	15540	6737
35 TOTAL CASH OPERATING EXPENSE	\$ 51731*	82800*	37594*
36 POWER, CROP & GEN. MACH BOUGHT (FARM SHARE)	9041	13229	10076
37 IRRIGATION EQUIPMENT BOUGHT			
38 CUSTOM WORK ENTERPRISE EQUIP. BOUGHT			
39 LIVESTOCK EQUIPMENT BOUGHT	3008	6002	1729
40 NEW REAL ESTATE & IMPROVEMENTS	7461	14923	5482
41 TOTAL FARM PURCHASES (35) THRU (40)	\$ 71241*	116954*	54880*
42 DECREASE IN FARM CAPITAL	812		1218
43 INTEREST ON FARM CAPITAL (EQUITY)	3730	5843	3567
44 UNPAID FAMILY LABOR	721	505	348
45 BOARD FURNISHED HIRED LABOR	50	36	81
46 TOTAL FARM EXPENSE (41) THRU (45)	\$ 76554*	123339*	60595*
47 RETURN TO OPERATOR LABOR & MGMT.(O.S.)(6A/40)-(46)	18389*	54339*	(-9061)
48 *RETURN TO CAPITAL & FAMILY LABOR (47)+(44)+(43)	22840	60687	(-4646)

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

## EXPLANATION OF WORK UNITS

The total "work units" for any one farm is a measure of the size of that farm business. A work unit as used in this report is the average accomplishment of a farm worker, in a ten hour day, working on crops and productive livestock at an average efficiency, or ten hours of work off the farm for pay.

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

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

### HARVEST PRICES OF HOME GROWN FEED AND OTHER PRICES USED IN 1980 REPORT

#### SMALL GRAIN & CORN

Corn	\$2.95/bu
Oats	1.55/bu
Soybeans	7.75/bu
Wheat	4.00/bu
Rye	2.50/bu
Barley (Feed)	2.50/bu
Potatoes	2.40/bu (\$4.00/cwt)

#### PASTURE PER HEAD PER MONTH

Dairy Cows, Beef Cows	\$4.00
Other Dairy & Beef	2.50
Hogs	.35
Pigs	.10
Sheep	.50
Lambs	.25

#### ROUGHAGES

Alfalfa Hay	\$65.00/ton
O. Leg & Mix	50.00/ton
Wild Annual & Tame	35.00/ton
Corn Silage	20.00/ton
Oatlage	17.00/ton
Haylage	23.00
Straw	38.00/ton
Cornstover	10.00/ton

#### PRODUCTS USED IN THE HOME

Cream	\$2.00/qt
Whole Milk	.35/qt
Whole Milk fed	11.50/cwt

#### UNPAID FAMILY LABOR

Second Operators Labor	\$550/month
Unpaid Family Labor	\$15/day

LAND COST used on Table 10 was considered to be the rental value of land on each farm. Interest on Farm Capital - 7%

## MEASURER OF FARM ORGANIZATION EFFICIENCY

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

1. LABOR EARNINGS: The basis for comparing the relationship between selected farm management factors and farm profit. "Labor Earnings" represents that share of the total farm income that is credited to the operator's labor and management. It is a whole farm figure taking into account all income and expense, cash and non-cash, including a charge of 7% for the use of farm capital. Tables 2B and 3 show two methods of determining labor earnings. The operator's share of labor earnings is shown on Table 6B and may be different from Whole Farm Labor Earnings.
2. CROP YIELDS INDEX: A measure of the crop yield level for all crops produced. It is expressed as a percentage of the average; the average being 100%.
3. GROSS RETURN PER TILLABLE ACRE: Reflects both crop selection and crop yields.
4. RETURN PER \$100 FEED FED TO PRODUCTIVE LIVESTOCK: A measure of the general level of efficiency for all livestock. It is expressed as a percentage with 100% representing average efficiency.
5. LIVESTOCK UNITS PER 100 ACRES: A measure of livestock density or population, particularly important for farms with limited crop land.
6. SIZE OF BUSINESS - WORK UNITS: A measure of the total work load. A Work Unit represents the average accomplishment of a worker in one 10-hour day. Work Unit values are assigned to each class of livestock, each crop, and to other tasks utilizing farm labor.
7. WORK UNITS PER WORKER: A measure of labor efficiency. It is determined by dividing the work units by the total number of workers.
8. POWER, MACHINERY, EQUIPMENT, AND BUILDING EXPENSE PER WORK UNIT: A measure of expense control. It is the total cost of items 24 through 29 in Table 3 divided by the number of work units.
9. FARM CAPITAL INVESTMENT PER WORKER: Another indication of size of business. Useful in relating farm businesses to other industries.

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

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

TABLE 2 - MEASURES OF FARM ORGANIZATION - 1980

		AVERAGE OF 301 FARMS	60 HIGH	60 LOW
1	RETURN TO OPERATORS LABOR & MGMT	19995	57906	(-3588)
2	CROP YIELD INDEX	100.0	124.9	78.5
3	PERCENT TILLABLE LAND IN HIGH RETURN CROP			
4	GROSS RETURN PER TILLABLE ACRE (EXC. PASTURE)	164.31	196.42	111.06
5	RETURN PER \$100 FEED FED PROD. LIVESTOCK INDEX	100.0	108.6	94.5
6*	LIVESTOCK UNITS PER 100 ACRES	28.07	27.60	24.41
7	SIZE OF BUSINESS-WORK UNITS	385.91	632.19	229.14
8	WORK UNITS PER WORKER	239.70	334.49	140.58
9	POWER, MACH. EQUIP, BLDG EXP PER WORKER UNIT	54.28	48.98	78.96
10	FARM CAPITAL INVESTMENT PER WORKER	123809	164918	98617
11	INDEX OF RETURN PER \$100 FEED FED			
12	6100A BEEF BREEDING FARM, WHOLE HERD, COM.	100.0	126.5	89.7
13	6130A BEEF FEEDERS GRASS FED	100.0	105.9	109.8
14	6140A BEEF FEEDERS FEEDLOT	100.0		
15	6290A DAIRY COWS, COMMERCIAL, GEN.	100.0	105.4	93.1
16	6310A OTHER DAIRY, COMMERCIAL, REPLACEMENTS	100.0	99.6	97.7
17	6470A HOGS, FARROW, FINISH, GENERAL	100.0	109.0	87.9
18	6490A HOGS, FINISHING	100.0		84.4
19	6510A HOGS, WEANING PIG PRODUCTION	100.0	131.5	90.5
30	NUMBER OF ANIMAL UNITS	66.75	101.65	51.16
31	NUMBER OF WORK UNITS			
32	CROPS	95.92	153.25	79.25
33	PRODUCTIVE LIVESTOCK	283.13	476.24	139.41
34	OTHER PRODUCTIVE WORK UNITS	6.86	2.73	10.50
35	EXPENSES PER WORK UNITS			
36	TRACTOR & CROP MACHINERY EXPENSE	27.49	25.24	45.65
37	FARM SHARE OF AUTO & TRUCK EXPENSE	7.72	5.76	13.20
38	FARM SHARE OF ELECTRIC EXPENSE	3.58	3.34	3.54
39	LIVESTOCK EQUIPMENT EXPENSE	5.91	6.40	5.76
40	BUILDING, FENCE & TILING EXPENSE	9.59	8.24	12.83
40A	OTHER EXPENSE PER WORK UNITS (INC. CUSTOM ENT)			
40B	GENRL FARM TELE/OTHER UTILITIES EXCEPT ELECT.	3.84	3.26	5.08
40C	HIRED LABOR	5.78	6.53	4.75
41**	TRACTOR & CROP MACH EXPENSE PER CROP ACRE	49.72	48.81	49.95
42	FARM POWER & MACH COST ALLOCATION TO LIVESTOCK	2730.96	4158.30	2099.98
43	BLDG. FENCE & TILING COST ALLOC. TO CROPS BCAF(3)	857.80	747.03	144.48
44	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY & PASTURE			
45	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY			

# THE RAINIER TEE CHART

Using your figures from Table 8, locate your standing with respect to the various measures of farm organization and management efficiency. The averages for the farm included in this summary are located between the dotted lines across from the center of the page.

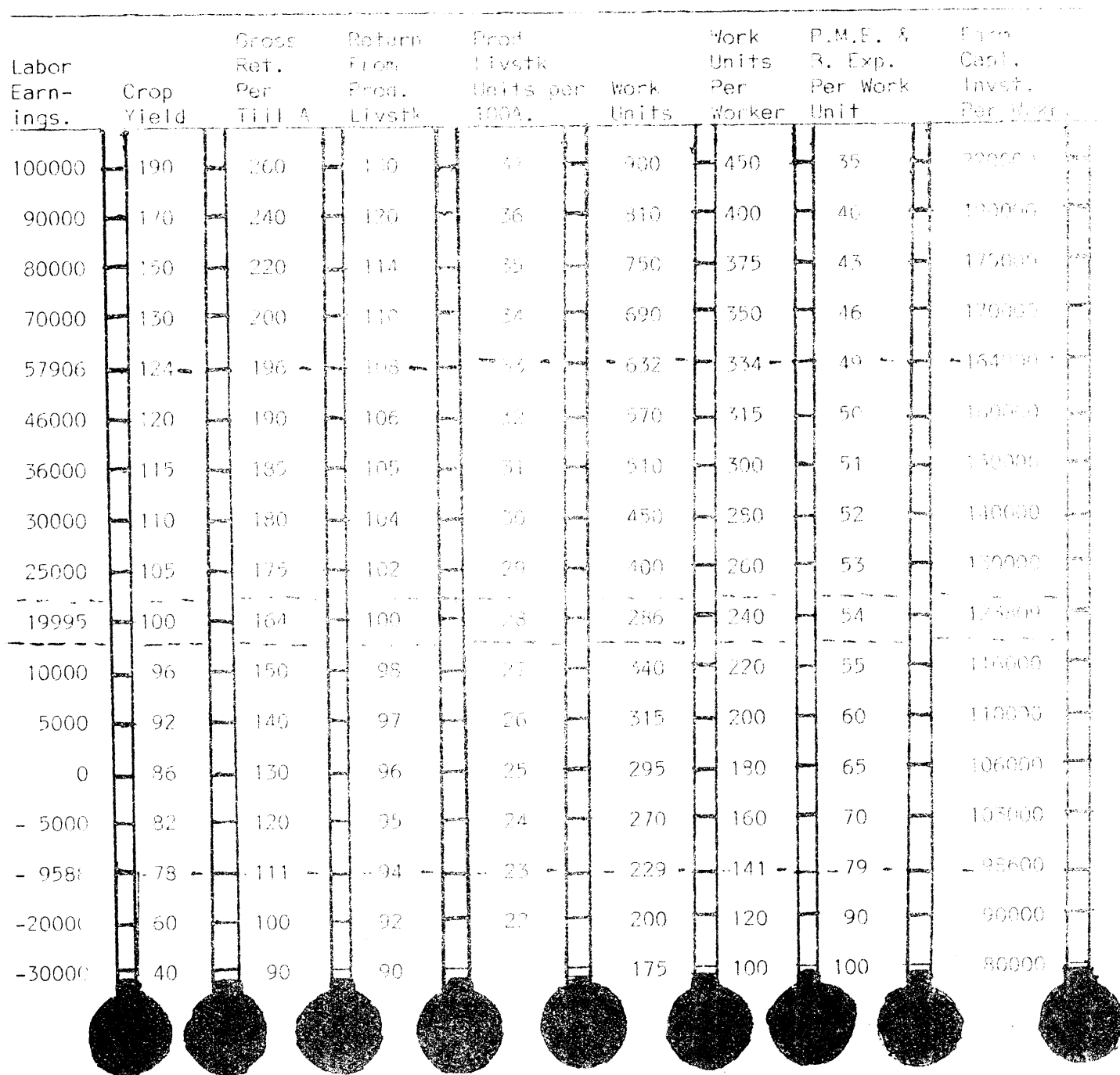
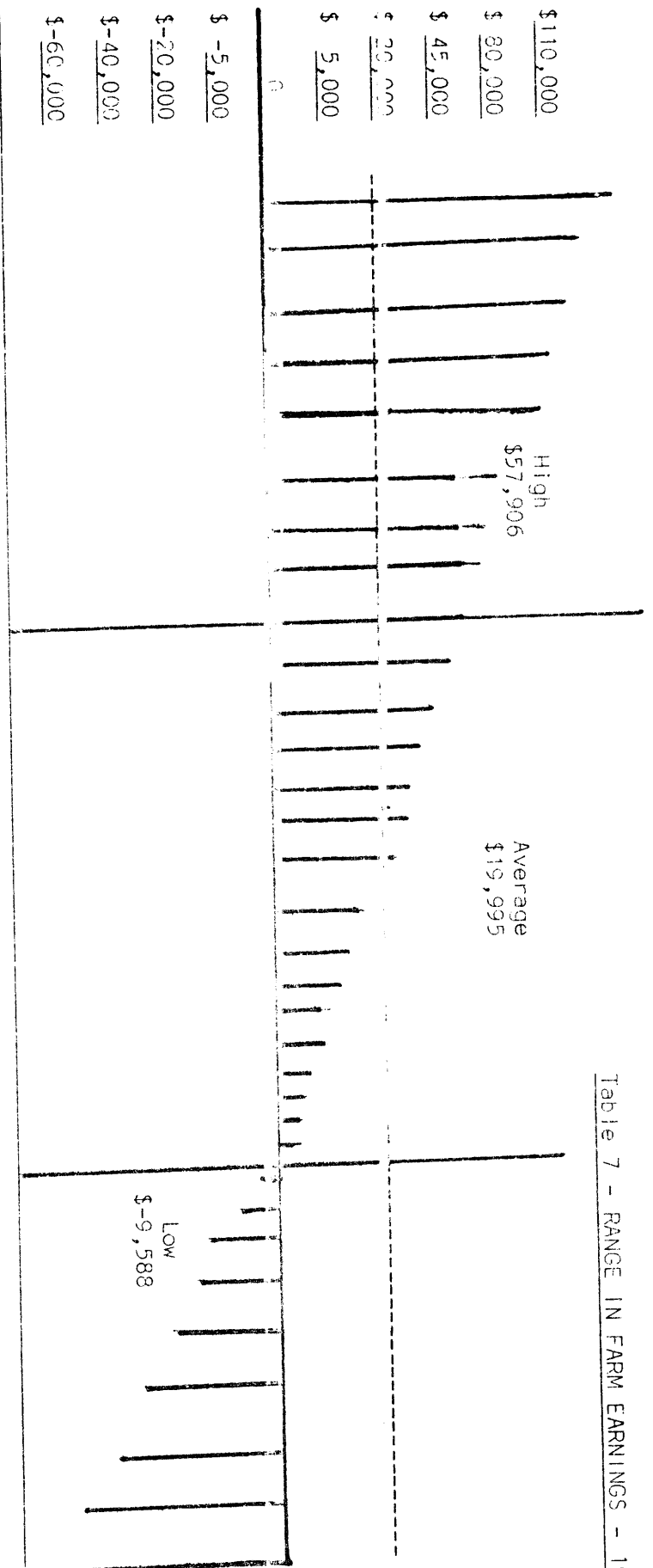


Table 7 - RANGE IN FARM EARNINGS - 1980



Each line represents 12 farm units. Every study of farm earnings shows a wide variation in earnings among farmers in a given year. Some of the causes for these differences in earnings, such as weather, may be beyond the control of the individual farmer. Other factors are within his control. The most important management factors affecting earnings are as follows:

1. Crop Yield
2. Gross Return Per Tillable Acre
3. Returns from Livestock
4. Amount of Livestock
5. Size of Business
6. Work Units Per Worker
7. Control Over Expenses
8. Farm Investments Per Worker

# TABLE 3. ANALYSIS OF FACTORS AFFECTING FARM EARNINGS

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

1. Crop Yield
2. Gross Return per Tillage Acre
3. Return from Livestock
4. Amount of Fertilizer
5. Size of Pasture
6. Work Units Per Worker
7. Cost of Over Power & Machinery
8. Farm Investment Per Worker Expense

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

No. of factors in which farmers excelled	No. of farms	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948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TABLE 9 - SELECTED CROP DATA FOR 301 FARMS - 1980

CROP	AVERAGE ACRES	AVERAGE YIELD	AVERAGE COST PER UNIT OF PRODUCTION	AVERAGE RETURN OVER LISTED COST PER ACRE
Barley	37.7	35.4 BU	1.95	21.14
Oats for feed	26.2	48.1 BU	1.56	21.07
Rye	22.1	26.7 BU	2.77	4.32
Wheat	58.7	31.0 BU	2.71	45.29
Corn	39.8	80.6 BU	1.82	95.66
Soybeans	47.7	23.3 BU	4.46	73.77
Sunflowers	68.5	10.7 CWT	10.71	(-4.17)
Alfalfa Hay	35.5	2.7 TON	41.73	62.25
Legume Grass Mix Hay	61.1	1.6 TON	50.27	4.92
Grain Silage	22.3	3.3 TON	26.85	(-27.48)
Corn Silage	28.4	11.5 TON	12.77	80.94
Corn Irrigated	68.6	92.5 TON	2.11	80.66
Alfalfa Hay (Irrig.)	37.4	2.8 TON	59.30	8.82
Corn Silage (Irrig.)	22.5	12.9 TON	17.03	38.37

SUPPLEMENTARY MANAGEMENT INFORMATION	301 FARMS AVERAGE	60 FARMS HIGH	60 FARMS LOW
9994 PERCENT LAND TILLABLE	59.6	67.5	52.1
9995*FERTILIZER COST PER ACRE	17.80	21.92	15.17
9996*CROP CHEMICALS PER ACRE	3.82	4.96	2.85
9997*SEED & OTHER COSTS PER ACRE	9.18	10.64	7.99
9998*GAS, OIL & GREASE BOUGHT PER ACRE	13.95	14.50	12.19
9999TILLABLE LAND (-) TILLABLE PASTURE, FALLOW, & IDLE LAND*			

### TABLE 10 - CROP ANALYSIS

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

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

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

Supplementary Management Information deals with Line 33 which breaks down the utilities (electricity & telephone) on a work unit basis and Line 33A does the same for Buildings, Fences and Tiling Costs.

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

TABLE 10 - CROP DATA FOR BARLEY, SPRING - 1980

		Average of 32 Farms	11 Farm High	11 Farm Low
1	ACRES	37.7	46.6	27.4
2	YIELD	35.4	57.3	11.1
3	VALUE PER PRODUCTION UNIT	2.40	2.31	2.41
4	CROP PRODUCT RETURN	84.85	132.30	26.64
5	OTHER CROP INCOME	5.28	10.58	2.37
6	TOTAL CROP RETURN	\$ 90.13*	142.88*	29.01*
7	DIRECT COSTS			
8	FERTILIZER	14.64	18.48	9.27
9	CHEMICALS	1.09	.64	.84
10	SEED	5.92	6.42	5.51
10A	CROP DRYING	.21	.52	
10B	OTHER EXPENSE	.29	.64	
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	.50	.86	.47
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 22.65	27.56	16.09
15	RETURN OVER DIRECT COSTS	\$ 67.48*	115.32*	12.92*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	13.09	11.04	12.84
18	FARM POWER & MACHINERY-OPERATION	14.67	15.88	17.86
19	IRRIG. EQUIPMENT OWNERSHIP			
20	LAND COSTS	14.34	19.45	11.82
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP INVESTMENT	4.24	3.22	5.86
23	TOTAL ALLOCATED COSTS	\$ 46.34	47.59	46.38
24	RETURN OVER ALL LISTED COSTS	\$ 21.14*	67.73*	(-35.46)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COSTS ALLOCATION FACTOR	.97	1.00	.93
28	TOTAL LISTED COSTS PER UNIT OF PROD.	1.95	1.31	5.65
29	RETURN OVER LISTED COSTS PER UNIT	.60	1.18	(-3.03)
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	28.75	32.53	25.92
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	32.33	28.71	34.87
31	TOTAL LISTED COSTS PER ACRE	\$ 68.99*	75.15*	62.47*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXP.	57.15	57.59	59.62
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVERAGE PRICE RECEIVED PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

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

TABLE 10 - CROP DATA FOR OATS, FEED - 1980

		Average of 250 Farms Per Acre	50 Farms High Per Acre	50 Farms Low Per Acre
1	ACRES	26.2	21.9	25.3
2	YIELD	48.1	75.7	15.3
3	VALUE PER PRODUCTION UNIT	1.70	1.63	1.91
4	CROP PRODUCT RETURN	81.76	123.42	29.30
5	OTHER CROP INCOME	14.39	33.97	2.95
6	TOTAL CROP RETURN	\$ 96.15*	157.39*	32.25*
7	DIRECT COSTS			
8	FERTILIZER	7.56	5.71	10.04
9	CHEMICALS	.46	.09	.58
10	SEED	5.42	5.84	5.04
10A	CROP DRYING			
10B	OTHER EXPENSE	.84	1.64	.31
11	SPECIAL HIRED LABOR	.04		.08
12	CUSTOM WORK HIRED	3.28	3.84	1.82
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 17.60	17.12	17.87
15	RETURN OVER DIRECT COSTS	\$ 78.55*	140.27*	14.38*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY - OWNERSHIP	13.78	13.94	20.02
18	FARM POWER & MACHINERY - OPERATION	15.16	15.76	16.10
19	IRRIG. EQUIPMENT OWNERSHIP			
20	LAND COSTS	23.94	28.16	15.84
21	MISCELLANEOUS COSTS	.04		
22	*INTEREST ON MACH. & EQUIP INVESTMENT	4.56	4.91	4.26
23	TOTAL ALLOCATED COSTS	\$ 57.48	62.77	56.22
24	RETURN OVER ALL LISTED COSTS	\$ 21.07*	77.50*	(-41.84)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COSTS ALLOCATION FACTOR	.97	.98	.94
28	TOTAL LISTED COST PER UNIT OF PROD.	1.56	1.05	4.83
29	RETURN OVER LISTED COSTS PER UNIT	.44	1.02	(-2.73)
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	44.16	49.01	38.79
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	35.69	37.17	41.59
31	TOTAL LISTED COSTS PER ACRE	\$ 75.08*	79.89*	74.09*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	59.29	36.41	85.56
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVERAGE PRICE RECEIVED PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

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

TABLE 10 - CROP DATA FOR RYE - 1980

		Average of 14 Farms Per Acre	7 Farms High Per Acre	7 Farms Low Per Acre
1	ACRES	22.1	24.7	19.4
2	YIELD	26.7	33.5	18.2
3	VALUE PER PRODUCTION UNIT	2.25	2.34	2.16
4	CROP PRODUCT RETURN	60.09	78.34	39.25
5	OTHER CROP INCOME	18.24	27.98	5.98
6	TOTAL CROP RETURN	\$ 78.33*	106.32*	45.26*
7	DIRECT COSTS			
8	FERTILIZER	15.84	21.42	8.81
9	CHEMICALS			
10	SEED	4.03	3.77	4.38
10A	CROP DRYING			
10B	OTHER EXPENSE	1.45	2.35	.31
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	3.44	4.49	2.06
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 24.76	32.03	15.56
15	RETURN OVER DIRECT COSTS	\$ 53.57*	74.29*	29.70*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	11.30	9.12	14.13
18	FARM POWER & MACHINERY-OPERATION	11.27	10.04	12.90
19	IRRIG. EQUIPMENT OWNERSHIP			
20	LAND COSTS	22.14	22.14	22.14
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH & EQUIP INVESTMENT	4.54	3.66	5.68
23	TOTAL ALLOCATED COSTS	\$ 49.25	44.96	54.85
24	RETURN OVER ALL LISTED COSTS	\$ 4.32*	29.33*	(-25.15)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COSTS ALLOCATION FACTOR	.93	.86	1.00
28	TOTAL LISTED COST PER UNIT OF PROD.	2.77	2.30	3.87
29	RETURN OVER LISTED COSTS PER UNIT	.16	.88	(-1.38)
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	32.89	32.90	32.60
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	29.40	25.81	34.08
31	TOTAL LISTED COSTS PER ACRE	\$ 74.01*	76.99*	70.41*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXP.	49.75	34.31	73.17
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVERAGE PRICE RECEIVED PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

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

TABLE 10 - CROP DATA FOR SPRING WHEAT - 1980

		Average of 21 Farms Per Acre	10 Farms High Per Acre	10 Farms Low Per Acre
1	ACRES	58.7	82.5	38.5
2	YIELD	31.0	37.1	18.3
3	VALUE PER PRODUCTION UNIT	4.02	4.13	3.90
4	CROP PRODUCT RETURN	124.57	153.28	71.43
5	OTHER CROP INCOME	4.58	2.13	10.08
6	TOTAL CROP RETURN	\$ 129.15*	155.41*	81.51*
7	DIRECT COSTS			
8	FERTILIZER	24.24	28.33	16.94
9	CHEMICALS	2.66	2.50	3.17
10	SEED	9.80	10.23	9.09
10A	CROP DRYING	.10		.34
10B	OTHER EXPENSE	.70	.41	1.17
11	SPECIAL HIRED LABOR	.02	.02	
12	CUSTOM WORK HIRED	1.64	.08	5.04
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 39.16	41.57	35.75
15	RETURN OVER DIRECT COSTS	\$ 89.99*	113.84*	45.76*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	6.67	5.17	9.70
18	FARM POWER & MACHINERY-OPERATION	14.03	13.58	14.95
19	IRRIG. EQUIPMENT OWNERSHIP			
20	LAND COSTS	21.43	24.90	16.10
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP INVEST.	2.57	2.19	3.36
23	TOTAL ALLOCATED COSTS	\$ 44.70	45.84	44.11
24	RETURN OVER ALL LISTED COSTS	\$ 45.29*	68.00*	1.65*
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 COSTS PER UNIT OF PROD.	2.71	2.35	4.36
29	RETURN OVER LISTED COSTS PER UNIT	1.46	1.83	.09
30	BREAKEVEN YIELD/UNITS OF PROD.	20.86	21.16	20.48
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	24.36	20.99	31.37
31	TOTAL LISTED COSTS PER ACRE	\$ 83.86*	87.41*	79.86*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXP.	\$ 127.95	134.02	117.04
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVERAGE PRICE RECEIVED PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

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

TABLE 10 - CROP DATA FOR CORN FOR GRAIN - 1980

	Average of 407 Farms Per Acre	81 Farms High Per Acre	81 Farms Low Per Acre
1 ACRES	39.8	37.8	29.4
2 YIELD	80.6	107.4	44.7
3 VALUE PER PRODUCTION UNIT	3.00	3.16	2.89
4 CROP PRODUCT RETURN	241.66	339.31	129.15
5 OTHER CROP INCOME	.33	.58	.20
6 TOTAL CROP RETURN	\$ 241.99*	339.89*	129.35*
7 DIRECT COSTS			
8 FERTILIZER	32.86	32.70	30.24
9 CHEMICALS	8.54	8.33	8.10
10 SEED	10.33	11.30	8.91
10A CROP DRYING	3.94	2.96	4.12
10B OTHER EXPENSE	2.24	1.53	2.52
11 SPECIAL HIRED LABOR	.08	.03	
12 CUSTOM WORK HIRED	5.60	5.03	7.79
13 IRRIGATION OPERATION	.18	.69	
14 TOTAL DIRECT COSTS	\$ 63.77	62.57	61.68
15 RETURN OVER DIRECT COSTS	\$ 178.22*	277.32*	67.67*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	21.32	26.25	20.33
18 FARM POWER & MACHINERY-OPERATION	25.61	27.50	26.05
19 IRRIG. EQUIPMENT OWNERSHIP	.65	1.32	
20 LAND COSTS	26.79	28.57	22.81
21 MISCELLANEOUS COSTS	.08	.19	.14
22 *INTEREST ON MACH. & EQUIP INVESTMENT	8.11	9.36	7.61
23 TOTAL ALLOCATED COSTS	\$ 82.56	93.19	76.94
24 RETURN OVER ALL LISTED COSTS	\$ 95.66*	184.13*	(-9.27)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27 POWER COSTS ALLOCATION FACTOR	.98	.97	.96
28 TOTAL LISTED COST PER UNIT OF PROD.	1.82	1.45	3.10
29 RETURN OVER LISTED COSTS PER UNIT	1.19	1.71	(-.21)
30 BREAK EVEN YIELD/UNITS OF PRODUCTION	48.78	49.29	47.97
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	58.78	66.47	59.19
31 TOTAL LISTED COSTS PER ACRE	\$ 146.33*	155.76*	138.62*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES \$174.09		102.23	184.61
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
39 AVERAGE PRICE RECEIVED PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

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

TABLE 10 - CROP DATA FOR CORN FOR GRAIN (IRRIGATED) - 1980

		Average of 23 Farms Per Acre	11 Farms High Per Acre	11 Farms Low Per Acre
1	ACRES	68.6	70.2	72.1
2	YIELD	92.5	106.9	78.3
3	VALUE PER PRODUCTION UNIT	2.98	2.95	3.02
4	CROP PRODUCT RETURN	275.63	315.30	236.49
5	OTHER CROP INCOME	.47	.95	
6	TOTAL CROP RETURN	\$ 276.10*	316.25*	236.49*
7	DIRECT COSTS			
8	FERTILIZER	39.71	36.05	43.38
9	CHEMICALS	8.91	7.55	10.18
10	SEED	11.06	9.33	12.94
10A	CROP DRYING	6.38	6.18	6.69
10B	OTHER EXPENSE	1.66	.94	2.29
11	SPECIAL HIRED LABOR		.01	
12	CUSTOM WORK HIRED	5.79	3.69	7.81
13	IRRIGATION OPERATION	10.34	8.22	11.71
14	TOTAL DIRECT COSTS	\$ 83.85	71.97	95.00
15	RETURN OVER DIRECT COSTS	\$ 192.25*	244.28*	141.49*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	17.74	19.08	16.35
18	FARM POWER & MACHINERY-OPERATION	26.30	23.71	28.99
19	IRRIGATION EQUIP-OWNERSHIP	33.67	28.13	39.61
20	LAND COSTS	25.96	27.27	24.27
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH & EQUIP INVESTMENT	7.92	9.14	6.75
23	TOTAL ALLOCATED COSTS	\$ 111.59	107.33	115.97
24	RETURN OVER ALL LISTED COSTS	80.66*	136.95*	25.52*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.65	.65	.65
27	POWER COSTS ALLOCATION FACTOR	.96	.95	.96
28	TOTAL LISTED COST PER UNIT OF PROD.	2.11	1.68	2.69
29	RETURN OVER LISTED COSTS PER UNIT	.87	1.28	.33
30	BREAKEVEN YIELD/UNITS OF PROD.	65.58	60.78	69.86
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	55.82	54.39	57.30
31	TOTAL LISTED COSTS PER ACRE	195.44*	179.30*	210.97*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GEN FARM EXP	\$ 376.18	225.53	726.19
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
37	TOTAL ACRE INCHES OF WATER APPLIED	4	4	5
38	COST OF IRRIGATION (PER ACRE)	44.01	36.35	51.32
39	AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR SOYBEANS - 1980

	Average of 31 Farms Per Acre	10 Farms High Per Acre	10 Farms Low Per Acre
1 ACRES	47.7	61.8	33.3
2 YIELD	23.3	28.2	14.2
3 VALUE PER PRODUCTION UNIT	7.63	7.56	7.70
4 CROP PRODUCT RETURN	177.55	213.46	109.61
5 OTHER CROP INCOME	.10		.45
6 TOTAL CROP RETURN	\$ 177.65*	213.46*	110.06*
7 DIRECT COSTS			
8 FERTILIZER	12.96	11.21	12.91
9 CHEMICALS	12.41	10.47	10.30
10 SEED	7.69	6.10	8.47
10A CROP DRYING	.04		
10B OTHER EXPENSE	.80	.11	5.24
11 SPECIAL HIRED LABOR	.06	.16	
12 CUSTOM WORK HIRED	2.41	.58	9.28
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 36.37	28.63	44.20
15 RETURN OVER DIRECT COSTS	\$ 141.28*	184.83*	65.86*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	14.26	9.82	13.09
18 FARM POWER & MACHINERY-OPERATION	20.28	25.51	16.98
19 IRRIGATION EQUIP-OWNERSHIP			
20 LAND COSTS	27.77	28.60	23.90
21 MISCELLANEOUS COSTS			.03
22 *INTEREST ON MACH & EQUIP INVESTMENT	5.20	3.45	5.37
23 TOTAL ALLOCATED COSTS	\$ 67.51	67.38	59.37
24 RETURN OVER ALL LISTED COSTS	\$ 73.77*	117.45*	6.49*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27 POWER COSTS ALLOCATION FACTOR	.97	1.00	.90
28 TOTAL LISTED COST PER UNIT OF PROD.	4.46	3.40	7.28
29 RETURN OVER LISTED COSTS PER UNIT	3.17	4.16	.45
30 BREAKEVEN YIELD/UNITS OF PROD.	13.61	12.70	13.45
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	41.35	39.17	41.63
31 TOTAL LISTED COSTS	\$ 103.88*	96.01*	103.57*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	141.41	66.38	220.72
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
39 AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR SUNFLOWERS - 1980

	Average of 15 Farms Per Acre	7 Farms High Per Acre	7 Farms Low Per Acre
1 ACRES	68.5	69.3	57.1
2 YIELD	10.7	16.3	4.2
3 VALUE PER PRODUCTION UNIT	10.32	9.78	10.71
4 CROP PRODUCT RETURN	110.89	159.75	45.20
5 OTHER CROP INCOME	\$ 110.89*	159.75*	45.20*
6 TOTAL CROP RETURN			
7 DIRECT COSTS			
8 FERTILIZER	19.61	26.08	11.96
9 CHEMICALS	9.04	10.59	7.55
10 SEED	8.35	7.16	9.89
10A CROP DRYING	.39		
10B OTHER EXPENSE	1.33	.40	1.91
11 SPECIAL HIRED LABOR	.47		1.21
12 CUSTOM WORK HIRED	7.64	2.35	14.12
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 46.83	46.58	46.64
15 RETURN OVER DIRECT COSTS	\$ 64.06*	113.17*	(-1.44)*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	15.13	18.30	8.76
18 FARM POWER & MACHINERY-OPERATION	25.58	19.45	22.27
19 IRRIG. EQUIPMENT-OWNERSHIP			
20 LAND COSTS	21.67	32.57	12.14
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	5.85	7.12	4.20
23 TOTAL ALLOCATED COSTS	\$ 68.23	77.44	47.37
24 RETURN OVER ALL LISTED COSTS	\$ (-4.17)*	35.73*	(-48.81)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COSTS ALLOCATION FACTOR	1.00	1.00	1.00
28 TOTAL LISTED COST PER UNIT OF PROD.	10.71	7.59	22.27
29 RETURN OVER LISTED COSTS PER UNIT	(-.39)	2.19	(-11.56)
30 BREAKEVEN YIELD/UNITS OF PROD.	11.15	12.68	8.78
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	51.66	46.44	44.65
31 TOTAL LISTED COSTS PER ACRE	\$ 115.06*	124.02*	94.01*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	\$ 144.26	128.30	116.72
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
39 AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR ALFALFA HAY - 1980

	Average of 283 Farms Per Acre	57 Farms High Per Acre	57 Farms Low Per Acre
1 ACRES	35.5	42.3	31.9
2 YIELD	2.7	4.5	1.0
3 VALUE PER PRODUCTION UNIT	64.71	66.58	65.26
4 CROP PRODUCT RETURN	174.99	297.49	63.42
5 OTHER CROP INCOME	.11		.03
6 TOTAL CROP RETURN	\$ 175.10*	297.49*	63.45*
7 DIRECT COSTS			
8 FERTILIZER	10.48	8.13	11.72
9 CHEMICALS	.54		1.16
10 SEED	4.85	3.59	5.17
10A CROP DRYING			
10B OTHER EXPENSE	2.68	2.81	1.69
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	1.30	.95	.63
13 IRRIGATION OPERATION	.03	.14	
14 TOTAL DIRECT COSTS	\$ 19.88	15.62	20.37
15 RETURN OVER DIRECT COSTS	\$ 155.22*	281.87*	43.08*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	23.65	26.33	21.25
18 FARM POWER & MACHINERY-OPERATION	30.12	33.78	27.64
19 IRRIG. EQUIPMENT-OWNERSHIP	.20	.80	
20 LAND COSTS	29.54	33.75	23.04
21 MISCELLANEOUS COSTS	.31	.45	.09
22 *INTEREST ON MACH & EQUIP INVESTMENT	9.15	10.17	7.93
23 TOTAL ALLOCATED COSTS	\$ 92.97	105.28	79.95
24 RETURN OVER ALL LISTED COSTS	\$ 62.25*	176.59*	(-36.87)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COSTS ALLOCATION FACTOR	1.00	1.00	.97
28 TOTAL LISTED COST PER UNIT OF PROD.	41.73	27.06	103.26
29 RETURN OVER LISTED COSTS PER UNIT	23.02	39.52	(-37.97)
30 BREAK-EVEN YIELD/UNITS OF PROD.	1.74	1.82	1.54
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	63.79	70.91	57.24
31 TOTAL LISTED COSTS PER ACRE	\$ 112.85*	120.90*	100.32*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	172.18	133.71	203.58
33A BUILDINGS, FENCES & TILING COSTS	---	---	---
34 INTEREST ALLOCATION	---	---	---
35 OTHER COSTS NOT LISTED	---	---	---
36 TOTAL COSTS	---	---	---
39 AVERAGE PRICE REC'D PER UNIT SOLD	---	---	---
40 QUANTITY SOLD (OPERATORS SHARE)	---	---	---

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR ALFALFA HAY (IRRIGATED) - 1980

	Average of 12 Farms Per Acre	6 Farms High Per Acre	6 Farms Low Per Acre
1 ACRES	37.4	33.2	41.7
2 YIELD	2.8	3.3	2.4
3 VALUE PER PRODUCTION UNIT	62.50	65.83	59.17
4 CROP PRODUCT RETURN	172.14	214.16	139.06
5 OTHER CROP INCOME			
6 TOTAL CROP RETURN	\$ 172.14*	214.16*	139.06*
7 DIRECT COSTS			
8 FERTILIZER	21.93	22.89	21.13
9 CHEMICALS	.16		.26
10 SEED	3.50	2.56	4.24
10A CROP DRYING			
10B OTHER EXPENSE	3.66	3.22	4.00
11 SPECIAL HIRED LABOR		.03	
12 CUSTOM WORK HIRED	5.05	11.11	.22
13 IRRIGATION OPERATION	10.88	11.02	10.74
14 TOTAL DIRECT COSTS	\$ 45.18	50.83	40.59
15 RETURN OVER DIRECT COSTS	\$ 126.96*	163.33*	98.47*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	19.58	18.14	20.68
18 FARM POWER & MACHINERY-OPERATION	30.04	28.40	31.27
19 IRRIG. EQUIPMENT-OWNERSHIP	34.76	21.66	45.08
20 LAND COSTS	26.00	27.83	24.17
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	7.76	7.40	8.02
23 TOTAL ALLOCATED COSTS	\$ 118.14	103.43	129.22
24 RETURN OVER ALL LISTED COSTS	\$ 8.82*	59.90*	(-30.75)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.80	.80	.80
27 POWER COSTS ALLOCATION FACTOR	.98	.96	1.00
28 TOTAL LISTED COST PER UNIT OF PROD.	59.30	47.43	72.27
29 RETURN OVER LISTED COSTS PER UNIT	3.20	18.41	(-13.09)
30 BREAK-EVEN YIELD/UNITS OF PROD.	2.61	2.34	2.87
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	60.75	61.35	60.12
31 TOTAL LISTED COSTS PER ACRE	\$ 163.32*	154.26*	169.81*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	\$ 261.83	132.57	522.63
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
37 TOTAL ACRE INCHES OF WATER APPLIED	5	5	5
38 COST OF IRRIGATION (PER ACRE)	45.64	32.68	55.82
39 AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR MEDIUM RED CLOVER HAY - 1980

	Average of 34 Farms Per Acre	11 Farms High Per Acre	11 Farms Low Per Acre
1 ACRES	18.9	10.9	23.7
2 YIELD	1.7	2.8	.9
3 VALUE PER PRODUCTION UNIT	51.68	57.27	45.18
4 CROP PRODUCT RETURN	87.15	162.84	41.94
5 OTHER CROP INCOME			
6 TOTAL CROP RETURN	\$ 87.15*	162.84*	41.94*
7 DIRECT COSTS			
8 FERTILIZER	4.76	6.51	4.60
9 CHEMICALS	.63		1.52
10 SEED	2.17	2.02	3.54
10A CROP DRYING			
10B OTHER EXPENSE	1.69	2.66	1.94
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	.95	.64	.84
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 10.20	11.83	12.44
15 RETURN OVER DIRECT COSTS	\$ 77.31*	151.01*	29.50*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	13.73	18.17	9.73
18 FARM POWER & MACHINERY-OPERATION	17.90	15.06	13.77
19 IRRIG. EQUIPMENT-OWNERSHIP			
20 LAND COSTS	24.21	25.09	20.55
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	5.33	6.34	3.66
23 TOTAL ALLOCATED COSTS	\$ 61.17	64.66	47.71
24 RETURN OVER ALL LISTED COSTS	\$ 16.14*	86.35*	(-18.21)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COSTS ALLOCATION FACTOR	.97	1.00	.90
28 TOTAL LISTED COST PER UNIT PROD.	42.19	26.87	64.82
29 RETURN OVER LISTED COSTS PER UNIT	9.50	30.39	(-19.64)
30 BREAK-EVEN YIELD/UNITS OF PROD.	1.38	1.34	1.33
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	37.59	40.00	27.72
31 TOTAL LISTED COSTS PER ACRE	\$ 71.37*	76.49*	60.15*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	\$ 50.87	21.14	92.23
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION			
35 OTHER COSTS NOT LISTED			
36 TOTAL COSTS			
39 AVERAGE PRICE REC'D PER UNIT SOLD			
40 QUANTITY SOLD (OPERATORS SHARE)			

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR OTHER TILLABLE GRASS HAY - 1980

		Average of 100 Farms Per Acre	20 Farms High Per Acre	20 Farms Low Per Acre
1	ACRES	29.9	23.9	50.3
2	YIELD	1.5	3.4	.7
3	VALUE PER PRODUCTION UNIT	39.69	43.00	37.19
4	CROP PRODUCT RETURN	58.39	145.73	26.62
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 58.39*	145.73*	26.62*
7	DIRECT COSTS			
8	FERTILIZER	3.31	2.80	5.31
9	CHEMICALS			
10	SEED	.43	.17	.87
10A	CROP DRYING			
10B	OTHER EXPENSES	.94	.88	.48
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	1.47	2.05	.26
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 6.15	5.90	6.92
15	RETURN OVER DIRECT COSTS	\$ 52.24*	139.83*	19.70*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	11.82	13.64	8.80
18	FARM POWER & MACHINERY-OPERATION	13.32	20.88	9.51
19	IRRIG. EQUIPMENT-OWNERSHIP			
20	LAND COSTS	17.98	18.20	19.35
21	MISCELLANEOUS COSTS	.07		
22	*INTEREST ON MACH & EQUIP INVESTMENT	4.42	4.98	3.94
23	TOTAL ALLOCATED COSTS	\$ 47.61	57.70	41.60
24	RETURN OVER ALL LISTED COSTS	\$ 4.63*	82.13*	(-21.90)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COSTS ALLOCATION FACTOR	.93	.99	.89
28	TOTAL LISTED COST PER UNIT OF PROD.	36.52	18.77	67.78
29	RETURN OVER LISTED COSTS PER UNIT	3.16	24.23	(-30.58)
30	BREAKEVEN YIELD/UNITS OF PROD.	1.35	1.48	1.30
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	30.54	40.87	22.42
31	TOTAL LISTED COSTS PER ACRE	\$ 53.76*	63.60*	48.52*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GEN FARM EXP	\$ 69.83	33.38	138.36
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR LEGUME-GRASS MIX HAY - 1980

	Average of 154 Farms Per Acre	31 Farms High Per Acre	31 Farms Low Per Acre
1 ACRES	61.1	57.5	58.6
2 YIELD	1.6	3.7	.5
3 VALUE PER PRODUCTION UNIT	53.26	54.44	50.00
4 CROP PRODUCT RETURN	86.30	202.61	26.45
5 OTHER CROP INCOME	.07	.28	
6 TOTAL CROP RETURN	\$ 86.37*	202.89*	26.45*
7 DIRECT COSTS			
8 FERTILIZER	6.07	6.31	5.87
9 CHEMICALS	.11	.40	.17
10 SEED	2.72	2.28	1.91
10A CROP DRYING			
10B OTHER EXPENSE	1.33	1.74	1.06
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	.62	.23	.67
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 10.85	10.96	11.68
15 RETURN OVER DIRECT COSTS	\$ 75.52*	191.93*	14.77*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	17.55	16.29	22.85
18 FARM POWER & MACHINERY-OPERATION	21.68	22.71	22.82
19 IRRIGATION EQUIP.-OWNERSHIP			
20 LAND COSTS	24.94	25.48	16.19
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	6.43	6.50	6.19
23 TOTAL ALLOCATED COSTS	\$ 70.60	70.98	68.05
24 RETURN OVER ALL LISTED COSTS	\$ 4.92*	120.95	(-53.28)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COSTS ALLOCATION FACTOR	.97	1.00	.96
28 TOTAL LISTED COST PER UNIT OF PROD.	50.27	22.02	150.71
29 RETURN OVER LISTED COSTS PER UNIT	3.03	32.50	(-100.71)
30 BREAKEVEN YIELD/UNITS OF PROD.	1.53	1.51	1.59
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	46.07	45.65	52.31
31 TOTAL LISTED COSTS PER ACRE	\$ 81.45*	81.94*	79.73*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	\$ 170.63	119.48	218.60
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
39 AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR LEGUME, LEGUME-GRASS SILAGE - 1980

	Average of 19 Farms Per Acre	9 Farms High Per Acre	9 Farms Low Per Acre
1 ACRES	57.9	63.2	54.0
2 YIELD	3.2	4.0	2.3
3 VALUE PER PRODUCTION UNIT	29.89	32.06	27.39
4 CROP PRODUCT RETURN	94.47	126.82	63.41
5 OTHER CROP INCOME	.81	1.58	
6 TOTAL CROP RETURN	\$ 95.28*	128.40*	63.41*
7 DIRECT COSTS			
8 FERTILIZER	19.48	14.54	27.09
9 CHEMICALS	.78		1.74
10 SEED	1.26	1.30	1.31
10A CROP DRYING			
10B OTHER EXPENSE	.67	.35	1.07
11 SPECIAL HIRED LABOR	.50		.59
12 CUSTOM WORK HIRED	1.26	.81	1.91
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 23.95	17.00	33.71
15 RETURN OVER DIRECT COSTS	\$ 71.33*	111.40*	29.70*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	44.88	26.31	68.98
18 FARM POWER & MACHINERY-OPERATION	23.16	28.93	16.68
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	20.74	22.44	19.67
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH & EQUIP INVESTMENT	9.62	11.65	7.45
23 TOTAL ALLOCATED COSTS	\$ 98.40	89.33	112.78
24 RETURN OVER ALL LISTED COSTS	(-27.07)*	22.07*	(-83.08)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COSTS ALLOCATION FACTOR	1.01	1.00	1.01
28 TOTAL LISTED COST PER UNIT OF PROD.	38.72	26.88	63.29
29 RETURN OVER LISTED COSTS PER UNIT	(-8.57)	5.58	(-35.90)
30 BREAK-EVEN YIELD/UNITS OF PROD.	4.09	3.32	5.35
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	78.50	67.43	94.38
31 TOTAL LISTED COSTS PER ACRE	\$ 122.35*	106.33*	146.49*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	\$ 268.80	205.58	363.96
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
39 AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 1980

		Average of 38 Farms Per Acre	13 Farms High Per Acre	13 Farms Low Per Acre
1	ACRES	22.3	26.4	17.9
2	YIELD	3.3	4.5	1.9
3	VALUE PER PRODUCTION UNIT	17.89	22.15	14.40
4	CROP PRODUCT RETURN	59.37	99.02	27.37
5	OTHER CROP INCOME	2.29	5.23	.67
6	TOTAL CROP RETURN	\$ 61.66*	104.25*	28.04*
7	DIRECT COSTS			
8	FERTILIZER	9.60	10.27	10.61
9	CHEMICALS	.13	.23	.17
10	SEED	7.17	5.98	7.86
10A	CROP DRYING			
10B	OTHER EXPENSE	.40	.11	.28
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	.90	1.21	.95
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 18.20	17.80	19.89
15	RETURN OVER DIRECT COSTS	\$ 43.46*	86.45*	8.15*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	19.17	19.29	18.01
18	FARM POWER & MACHINERY-OPERATION	17.64	16.99	17.45
19	IRRIGATION EQUIP-OWNERSHIP			
20	LAND COSTS	27.03	24.46	26.15
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH & EQUIP INVESTMENT	7.10	6.83	7.04
23	TOTAL ALLOCATED COSTS	\$ 70.94	67.57	68.65
24	RETURN OVER ALL LISTED COSTS	\$ (-27.48)*	18.88	(-60.50)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27	POWER COSTS ALLOCATION FACTOR	.99	.96	1.01
28	TOTAL LISTED COST PER UNIT OF PROD.	26.85	19.10	46.59
29	RETURN OVER LISTED COSTS PER UNIT	(-8.27)	4.22	(-31.32)
30	BREAKEVEN YIELD/UNITS OF PROD.	4.98	3.85	6.15
30A	ESTIMATED TOTAL MACHINE COSTS/ACRE	44.51	43.92	43.13
31	TOTAL LISTED COSTS PER ACRE	\$ 89.14*	85.37*	88.54*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GEN FARM EXP	\$ 84.29	50.13	115.78
33A	BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40	QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR CORN &amp; SORGHUM SILAGE - 1980

	Average of 315 Farms Per Acre	63 Farms High Per Acre	63 Farms Low Per Acre
1 ACRES	28.4	25.0	33.4
2 YIELD	11.5	13.8	6.7
3 VALUE PER PRODUCTION UNIT	19.79	20.30	18.91
4 CROP PRODUCT RETURN	227.18	381.64	126.26
5 OTHER CROP INCOME	.35		1.44
6 TOTAL CROP RETURN	\$ 227.53*	381.64*	127.70*
7 DIRECT COSTS			
8 FERTILIZER	28.94	28.96	28.23
9 CHEMICALS	6.97	8.76	4.94
10 SEED	9.82	11.00	10.48
10A CROP DRYING	.04		.03
10B OTHER EXPENSE	.85	.92	.39
11 SPECIAL HIRED LABOR	.04		.03
12 CUSTOM WORK HIRED	2.71	2.12	3.77
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 49.37	51.76	47.87
15 RETURN OVER DIRECT COSTS	\$ 178.16*	329.88*	79.83*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	32.66	29.61	59.15
18 FARM POWER & MACHINERY-OPERATION	29.52	28.40	27.84
19 IRRIGATION EQUIP-OWNERSHIP			
20 LAND COSTS	25.55	26.71	20.56
21 MISCELLANEOUS COSTS	.04	.04	.12
22 *INTEREST ON MACH & EQUIP INVESTMENT	9.45	10.34	9.91
23 TOTAL ALLOCATED COSTS	\$ 97.22	95.10	117.58
24 RETURN OVER ALL LISTED COSTS	\$ 80.94*	234.78*	(-37.75)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COSTS ALLOCATION FACTOR	.99	.99	.99
28 TOTAL LISTED COST PER UNIT OF PROD.	12.77	7.81	24.78
29 RETURN OVER LISTED COSTS PER UNIT	7.05	12.49	(-5.66)*
30 BREAK-EVEN YIELD/UNITS OF PROD.	7.41	7.23	8.75
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	73.44	69.76	99.41
31 TOTAL LISTED COSTS PER ACRE	\$ 146.59*	146.86*	165.45*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GEN FARM EXP	\$ 137.34	77.27	242.76
33A BUILDINGS, FENCES & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____
39 AVERAGE PRICE REC'D PER UNIT SOLD	_____	_____	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____	_____	_____

\*Does not include interest on investment in irrigation equipment.

TABLE 10 - CROP DATA FOR CORN &amp; SORGHUM SILAGE (IRRIGATED) - 1980

	Average of 7 Farms Per Acre
1 ACRES (TOTAL)	22.3
2 YIELD	12.9
3 VALUE PER PRODUCTION UNIT	20.00
4 CROP PRODUCT RETURN	258.30
5 OTHER CROP INCOME	
6 TOTAL CROP RETURN	\$ 258.30*
7 DIRECT COSTS	
8 FERTILIZER	41.08
9 CHEMICALS	11.21
10 SEED	6.46
10A CROP DRYING	
10B OTHER EXPENSE	4.48
11 SPECIAL HIRED LABOR	
12 CUSTOM WORK HIRED	40.09
13 IRRIGATION OPERATION	15.47
14 TOTAL DIRECT COSTS	\$ 118.79
15 RETURN OVER DIRECT COSTS	\$ 139.51*
16 ALLOCATED COSTS	
17 FARM POWER & MACHINERY-OWNERSHIP	15.63
18 FARM POWER & MACHINERY-OPERATION	25.67
19 IRRIGATION EQUIP-OWNERSHIP	25.11
20 LAND COSTS	28.57
21 MISCELLANEOUS COSTS	
22 *INTEREST ON MACH & EQUIP INVESTMENT	6.16
23 TOTAL ALLOCATED COSTS	\$ 101.14
24 RETURN OVER ALL LISTED COSTS	\$ 38.37*
25 SUPPLEMENTARY MANAGEMENT INFORMATION	
26 WORK UNITS ASSIGNED PER ACRE	.80
27 POWER COSTS ALLOCATION FACTOR	1.00
28 TOTAL LISTED COST PER UNIT OF PRODUCTION	17.03
29 RETURN OVER LISTED COSTS PER UNIT	2.97
30 BREAKEVEN YIELD/UNITS OF PRODUCTION	11.00
30A ESTIMATED TOTAL MACHINE COSTS/ACRE	74.20
31 TOTAL LISTED COSTS PER ACRE	\$ 219.93*
32 OTHER POSSIBLE COSTS NOT LISTED	
33 UTILITIES & OTHER GEN FARM EXP	\$ 117.14
33A BUILDINGS, FENCES & TILING COSTS	_____
34 INTEREST ALLOCATION	_____
35 OTHER POSSIBLE COSTS NOT LISTED	_____
36 TOTAL COSTS	_____
37 TOTAL ACRE INCHES OF WATER APPLIED	5
38 COST OF IRRIGATION	40.58
39 AVERAGE PRICE RECEIVED PER UNIT SOLD	_____
40 QUANTITY SOLD (OPERATORS SHARE)	_____

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



## COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

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

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

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

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

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

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

TABLE 11A - HOGS, FARROW, FINISH, GENERAL - 1980

	Average of 20 Farms	10 Farms High In Return Above Feed	10 Farms Low In Return Above Feed
1 POUNDS OF HOGS PRODUCED	55721	79408	32034
	<u>PER CWT</u>	<u>PER CWT</u>	<u>PER CWT</u>
2 NET INCREASE IN VALUE OF HOGS	44.96	44.19	46.86
3 OTHER MISCELLANEOUS HOG INCOME			
4 TOTAL VALUE PRODUCED	44.96*	44.19*	46.86*
5 POUNDS OF FEED FED			
6 CORN	241.3	159.0	445.3
7 SMALL GRAIN	84.4	45.5	180.9
8 COMPLETE RATION	119.0	163.9	7.8
9 PROTEIN, SALT, MINERAL & MILK	55.4	41.7	89.4
10 TOTAL CONCENTRATES	500.1	410.1	723.4
11 FORAGES	6.4	5.5	8.7
12 FEED COST			
13 GRAINS	15.00	8.77	30.45
14 COMPLETE RATION	10.02	13.37	1.69
15 PROTEIN, SALT, MINERAL & MILK	8.05	5.92	13.52
16 FORAGES	.16	.12	.25
17 PASTURE	.04	.05	
18 TOTAL FEED COSTS	\$ 33.27	28.23	45.71
19 RETURN OVER FEED COSTS	\$ 11.69*	15.96*	1.15*
20 OTHER DIRECT COSTS			
21 MISCELLANEOUS LIVESTOCK EXP.	1.04	.85	1.50
22 VETERINARY EXPENSE	.38	.32	.52
23 CUSTOM WORK	1.46	1.39	1.62
24 SPECIAL HIRED LABOR			
25 TOTAL OTHER DIRECT COSTS	\$ 2.88	2.56	3.64
26 RETURN OVER FEED & OTHER DIR. COSTS	8.81*	13.40*	(-2.49)*
27 ALLOCATED COSTS			
28 POWER & MACHINERY COSTS	1.94	1.38	2.95
29 LIVESTOCK EQUIP. COSTS	1.61	.97	2.72
30 BUILDINGS & FENCES	2.07	1.73	2.80
31 TOTAL ALLOCATED COSTS	5.62	4.08	8.47
32 RETURN OVER ALL LISTED COSTS	\$ 3.19*	9.32*	(-10.96)*
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 RETURN FOR \$100 FEED FED	135.14	156.54	102.52
35 PRICE RECEIVED PER CWT ALL ANIMALS	41.38	40.94	42.72
36 PRICE RECEIVED PER CWT SOLD MKT ONLY	41.88	41.05	45.54
37 NUMBER OF LITTERS FARROWED	46	63	28
37A LITTERS/BEARING FEMALE/YEAR	1.4	1.7	1.0
38 NUMBER OF PIGS BORN PER LITTER	9.0	9.3	8.4
39 NUMBER OF PIGS WEANED PER LITTER	7.0	7.1	6.9
40 PERCENT OF DEATH LOSS	16.4	17.6	13.4
41 AVERAGE WEIGHT OF ALL HOGS SOLD	196.3	195.5	200.4
42 AVERAGE WEIGHT OF MKT HOGS SOLD	185.0	188.7	169.1
43 PRICE PER CWT CONCENTRATE FED	6.61	6.84	6.28
44 PRICE PER CWT PROTEIN, SALT & MIN.	14.52	14.18	14.91
45 POUNDS OF PORK PURCHASED	1135	1369	902
46 TOTAL LISTED COST PER CWT PORK PROD.	41.77*	34.87*	57.82*
47 UTILITIES & OTHER GEN FARM EXP	547.56	435.61	575.24
48 INTEREST ALLOCATION	_____	_____	_____
49 OTHER COSTS NOT LISTED	_____	_____	_____
50 TOTAL COST	_____	_____	_____

TABLE 11C - HOGS, WEANING PIG PRODUCTION - 1980

	Average of 41 Farms	14 Farms High In Return Above Feed	14 Farms Low In Return Above Feed
1 NUMBER OF LITTERS FARROWED	58 PER LITTER	45 PER LITTER	72 PER LITTER
2 NET INCREASE IN VALUE OF HOGS	273.52	371.44	215.26
3 OTHER MISC. WEANING PIG INCOME			
4 TOTAL VALUE PRODUCED	273.52*	371.44*	215.26*
5 POUNDS OF FEED FED			
6 CORN	1534.4	1637.7	1575.0
7 SMALL GRAIN	481.8	535.2	377.5
8 COMPLETE RATION	518.8	59.0	485.5
9 PROTEIN, SALT, MINERALS & MILK	351.0	531.6	286.3
10 TOTAL CONCENTRATES	2886.0	2763.5	2724.3
11 FORAGES	145.5	112.1	230.8
12 FEED COSTS			
13 GRAINS	92.00	99.33	90.54
14 COMPLETE RATION	36.90	5.07	47.43
15 PROTEIN, SALT, MINERAL & MILK	53.88	87.89	39.69
16 FORAGES	3.22	1.93	5.46
17 PASTURE	.22	.31	.21
18 TOTAL FEED COSTS	186.22	194.53	183.33
19 RETURN OVER FEED COSTS	87.30*	176.91*	31.93*
20 OTHER DIRECT COSTS			
21 MISC LIVESTOCK EXPENSE	7.07	4.76	7.56
22 VETERINARY EXPENSE	6.16	7.51	6.99
23 CUSTOM WORK	4.19	4.71	3.71
24 SPECIAL HIRED LABOR	.09		.19
25 TOTAL OTHER DIRECT COSTS	17.51	16.98	18.45
26 RETURN OVER FEED & OTHER DIR. COSTS	69.79*	159.93*	13.48*
27 ALLOCATED COSTS			
28 POWER & MACHINERY COSTS	18.94	18.22	19.24
29 LIVESTOCK EQUIPMENT COSTS	12.47	7.38	9.24
30 BUILDINGS & FENCES	18.45	22.62	15.12
31 TOTAL ALLOCATED COST	49.86	48.22	43.60
32 RETURN OVER ALL LISTED COSTS	19.93*	111.71*	(-30.12)*
33 SUPPLEMENTARY MANAGEMENT INFORMATION			
34 RETURN OF \$100 FEED FED	146.88	190.94	117.42
35 AVERAGE PRICE RECEIVED PER ANIMAL SOLD	36.50	36.65	37.81
36 AVERAGE PRICE PER PIG SOLD OR TRANSF.	31.03	32.48	30.14
37 AVERAGE WEIGHT PER PIG SOLD OR TRANSF.	47.0	46.8	47.3
38 NUMBER OF PIGS PRODUCED	424	433	440
39 NUMBER OF PIGS BORN PER LITTER	10.2	12.2	9.4
40 NUMBER OF PIGS WEANED PER LITTER	7.6	9.6	6.7
40A LITTERS/BEARING FEMALE/YEAR	1.2	1.6	1.1
41 PERCENT DEATH LOSS	21.7	17.9	24.4
42 PRICE PER CWT CONCENTRATE FED	6.33	6.96	6.52
43 PRICE PER CWT. PROTEIN, SALT & MIN. FED	15.35	16.53	13.86
44 FEED & SUPPLEMENTAL COSTS PER PIG. PROD.	27.87	21.98	33.02
45 TOTAL LISTED COSTS PER LITTER	253.59*	259.73*	245.38*
46 UTILITIES & OTHER GEN. FARM EXPENSE	438.42	232.37	827.83
47 INTEREST ALLOCATION	_____	_____	_____
48 OTHER COSTS NOT LISTED	_____	_____	_____
49 TOTAL COSTS	_____	_____	_____

TABLE 12 - DAIRY COWS, COMMERCIAL, GENERAL - 1980

	Average of 250 Farms	50 Farms High In Return Above Feed	50 Farms Low In Return Above Feed
1 AVERAGE NUMBER OF COWS	40.4	44.6	35.2
	PER COW	PER COW	PER COW
2 POUNDS OF MILK	13038	14868	10741
3 POUNDS OF BUTTERFAT	473.5	542.2	384.9
4 PERCENT OF BUTTERFAT IN MILK			
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD	1583.44	1822.15	1273.89
7 DAIRY PRODUCTS USED IN HOME	11.4	12.47	10.88
8 MILK FED TO LIVESTOCK	14.98	13.57	17.19
9 NET INCREASES IN VALUE OF COWS	(-77.87)	10.56	(-120.34)
10 OTHER MISCELLANEOUS DAIRY INCOME			
11 TOTAL VALUE PRODUCED	1531.69*	1858.75*	1181.62*
12 POUNDS OF FEED FED			
13 CORN	3937.6	3530.9	4382.8
14 SMALL GRAIN	634.1	616.1	625.3
15 COMPLETE RATION	1163.3	1301.4	1280.9
16 PROTEIN, SALT & MINERAL	926.9	681.2	829.1
17 TOTAL CONCENTRATES	6661.9	6129.6	7118.1
18 LEGUME HAY	5965.3	5428.9	6967.0
19 OTHER HAY & DRY ROUGHAGE	358.0	437.9	346.0
20 SILAGE	12578.0	10601.9	13836.4
21 FEED COSTS			
22 GRAINS	206.66	185.94	228.92
23 COMPLETE RATION	92.10	104.91	104.38
24 PROTEIN/SALT/MINRL(COST/CWT FED 12.40)	114.95	97.24	99.52
25 ALL HAY & DRY ROUGHAGE	164.93	149.64	196.53
26 SILAGE	105.59	96.95	114.12
27 PASTURE	7.87	7.89	6.65
28 TOTAL FEED COSTS	692.10	642.57	750.12
29 RETURN OVER FEED COSTS	839.59*	1216.18*	431.50*
30 OTHER DIRECT COSTS			
31 MISCELLANEOUS LIVESTOCK EXPENSE	59.08	61.66	43.75
32 VETERINARY EXPENSE	27.15	29.96	24.38
33 CUSTOM WORK HIRED	46.98	50.34	39.80
34 SPECIAL HIRED LABOR	.17		
35 TOTAL OTHER DIRECT COSTS	133.38	141.96	107.93
36 RETURN OVER FEED & OTHER DIRECT COSTS	706.21*	1074.22*	323.57*
37 ALLOCATED COSTS			
38 POWER & MACHINERY COSTS	65.28	71.67	57.91
39 LIVESTOCK EQUIP COSTS	53.42	62.42	40.20
40 BUILDING & FENCES	64.01	72.16	38.35
41 TOTAL ALLOCATED COSTS	182.71	206.25	136.46
42 RETURN OVER ALL LISTED COSTS	523.50*	867.97*	187.11*
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$100 FEED FED	221.31	289.26	157.53
45 FEED COST PER CWT MILK	5.31	4.32	6.98
46 FEED COST PER POUND OF BUTTERFAT	1.46	1.19	1.95
47 POUNDS OF MILK PER POUND OF CONCENTRATE	1.96	2.43	1.51
48 AVERAGE PRICE PER CWT MILK SOLD	12.34	12.43	12.11
49 AVERAGE PRICE PER POUND OF BUTTERFAT	3.40	3.41	3.38
50 TOTAL LISTED COSTS PER CWT MILK PROD	7.73	6.66	9.26
51 DAIRY COW TURNOVER PERCENTAGE	29.7	31.4	28.4
52 TOTAL LISTED COSTS PER COW	1008.19*	990.78*	994.51*
53 UTILITIES & OTHER GEN FARM EXPENSE	2372.05	1887.24	2834.21
54 INTEREST ALLOCATION	_____	_____	_____
55 OTHER COSTS NOT LISTED	_____	_____	_____
56 TOTAL COSTS	_____	_____	_____

TABLE 13 - OTHER DAIRY/COMMERCIAL/REPLACEMENT - 1980

	Average of 250 Farms	50 Farms High In Return Above Feed	50 Farms Low In Return Above Feed
1 NUMBER OF HEAD	48.8	33.7	49.6
	<u>PER HEAD</u>	<u>PER HEAD</u>	<u>PER HEAD</u>
2 NET INCREASE IN VALUE	366.76	595.31	184.35
3 OTHER MISCELLANEOUS INCOME			
4 TOTAL INCOME	366.76*	595.31*	184.35*
5 POUNDS OF FEED FED			
6 CORN	685.5	593.3	784.0
7 SMALL GRAIN	175.0	92.3	173.1
8 COMPLETE RATION	150.0	312.4	117.7
9 PROTEIN, SALT, & MINERALS	101.1	63.8	157.2
10 HAY & DRY ROUGHAGE	2423.8	1698.3	2809.9
11 SILAGE	4588.5	4201.2	4691.6
12 MILK	107.5	128.9	110.0
13 FEED COSTS			
14 GRAINS	39.51	30.89	43.59
15 COMPLETE RATION	14.24	22.85	11.67
16 PROTEIN, SALT & MINERALS	14.80	11.66	17.94
17 HAY & DRY ROUGHAGE	58.65	38.64	67.44
18 SILAGE	36.91	33.83	38.39
19 MILK	12.34	15.16	12.66
20 PASTURE	5.41	7.83	4.88
21 TOTAL FEED COSTS	181.86	160.86	196.57
22 RETURN OVER FEED COSTS	184.90*	434.45*	(-12.22) *
23 OTHER DIRECT COSTS			
24 MISCELLANEOUS EXPENSE	4.90	6.35	3.17
25 VETERINARY EXPENSE	2.89	4.96	2.86
26 CUSTOM WORK HIRED	2.07	2.73	1.65
27 SPECIAL HIRED LABOR	.02	.12	
28 TOTAL OTHER DIRECT COSTS	9.88	14.16	7.68
29 RETURN OVER FEED & OTHER DIRECT COSTS	175.02*	420.29*	(-19.90)*
30 ALLOCATED COSTS			
31 POWER & MACHINERY COSTS	9.91	9.40	10.19
32 LIVESTOCK EQUIP COSTS	8.16	7.32	7.79
33 BUILDING & FENCES	10.01	12.77	7.36
34 TOTAL ALLOCATED COSTS	28.08	29.49	25.34
35 RETURN OVER ALL LISTED COSTS	146.94*	390.80*	(-45.24)*
36 SUPPLEMENTARY MANAGEMENT INFORMATION			
37 RETURN FOR \$100 FEED FED	201.67	370.08	93.78
38 PERCENT DEATH LOSS-TOTAL	8.9	9.5	10.5
39 PERCENT CALF DEATH LOSS	19.5	17.9	25.0
40 TOTAL LISTED COSTS PER HEAD	219.82*	204.51*	229.59*
41 UTILITIES & OTHER GEN FARM EXPENSE	482.55	197.17	831.25
42 INTEREST ALLOCATION	_____	_____	_____
43 OTHER COSTS NOT LISTED	_____	_____	_____
44 TOTAL COSTS	_____	_____	_____

TABLE 14 - ALL DAIRY &amp; DUAL PURPOSE CATTLE - 1980

	Average of 254 Farms	51 Farms High In Return Above Feed	51 Farms Low In Return Above Feed
1 AVERAGE NUMBER OF COWS	40.2	45.8	37.1
	<u>PER COW</u>	<u>PER COW</u>	<u>PER COW</u>
2 VALUE OF DAIRY PRODUCTS	1610.65	1847.29	1327.01
3 NET INCREASE IN VALUE	376.62	632.45	207.65
4 MISCELLANEOUS DAIRY INCOME			
5 TOTAL VALUE PRODUCED	1987.27*	2479.74*	1534.66*
6 POUNDS OF FEED FED			
7 GRAINS	5606.9	5759.9	5915.9
8 COMPLETE RATIONS	1412.1	1381.0	1638.1
9 PROTEIN, SALT, MINERALS, INCL MILK EQUIV.	1064.7	1259.0	1129.6
10 HAY & DRY ROUGHAGE	9272.4	9454.1	9675.5
11 SILAGE	18404.3	18294.4	19538.5
12 FEED COST			
13 GRAINS	253.91	265.61	266.15
14 COMPLETE RATIONS	114.80	108.93	133.32
15 PROTEIN, SALT, MINERALS, INCL MILK	148.33	148.93	147.41
16 HAY & DRY ROUGHAGE	235.92	233.91	250.03
17 SILAGE	153.93	160.22	168.65
18 PASTURE COSTS	14.50	15.79	8.71
19 TOTAL FEED COSTS	921.39	933.39	974.27
20 RETURN OVER FEED COSTS	1065.88*	1546.35*	560.39*
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXP	64.50	73.78	42.75
23 VETERINARY EXPENSE	30.60	37.38	26.06
24 CUSTOM WORK	49.30	64.24	39.87
25 SPECIAL HIRED LABOR	.20		
26 TOTAL OTHER DIRECT COSTS	144.60	175.40	108.68
27 RETURN OVER FEED & OTHER DIRECT COSTS	921.28*	1370.95*	451.71*
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	77.86	91.07	67.83
30 LIVESTOCK EQUIP COSTS	63.53	77.16	50.51
31 BUILDING & FENCES	75.79	109.39	45.95
32 TOTAL ALLOCATED COSTS	217.18	277.62	164.29
33 RETURN OVER ALL LISTED COSTS	704.10*	1093.33	287.42*
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	215.68	265.67	157.52
36 TOTAL LISTED COSTS PER COW	1283.17*	1386.41*	1247.24*
37 UTILITIES & OTHER GEN FARM EXPENSE	2869.76	2551.25	3818.60
38 INTEREST ALLOCATION	_____	_____	_____
39 OTHER COSTS NOT LISTED	_____	_____	_____
40 TOTAL COSTS	_____	_____	_____

TABLE 15A - BEEF BREEDING, FARM, WHOLE HERD, COMMERCIAL - 1980

	Average of 48 Farms	16 Farms High In Return Above Feed	16 Farms Low In Return Above Feed
1 AVERAGE NUMBER OF BEEF COWS	49.0	44.4	37.6
2 AVERAGE NUMBER OF OTHER BEEF ANIMALS	40.8	37.0	30.4
3 POUNDS OF BEEF PRODUCED			
	PER COW	PER COW	PER COW
4 NET INCREASE IN VALUE	320.55	408.24	191.46
5 OTHER MISCELLANEOUS BEEF INCOME			
6 TOTAL VALUE PRODUCED	320.55*	408.24*	191.46*
7 POUNDS OF FEED FED			
8 GRAIN	400.4	655.4	281.1
9 PROTEIN, SALT & MINERAL	34.2	33.4	28.5
10 LEGUME HAY	4829.9	4136.3	4717.8
11 OTHER HAY & DRY ROUGHAGE	1851.9	2422.9	1596.4
12 SILAGE	3735.1	2476.1	4285.2
13 FEED COST			
14 GRAIN	16.57	18.85	15.08
15 PROTEIN, SALT, & MINERAL	6.12	7.16	4.10
16 LEGUME HAY	87.33	73.00	94.31
17 OTHER HAY & DRY ROUGHAGE	31.84	33.13	24.60
18 SILAGE	30.20	16.76	36.52
19 PASTURE	30.00	31.94	27.29
20 TOTAL FEED COSTS	202.06	180.84	201.90
21 RETURN OVER FEED COST	118.49*	227.40*	(-10.44)*
22 OTHER DIRECT COSTS			
23 MISCELLANEOUS LIVESTOCK EXPENSE	4.63	4.30	3.16
24 VETERINARY EXPENSE	6.00	7.00	5.61
25 CUSTOM WORK	6.06	4.59	7.10
26 SPECIAL HIRED LABOR	.14		.53
27 TOTAL OTHER DIRECT COSTS	16.83	15.89	16.40
28 RETURN OVER FEED & OTHER DIRE. COSTS	101.66*	211.51*	(-26.84)*
29 ALLOCATED COSTS			
30 POWER & MACHINERY COSTS	18.79	13.60	18.54
31 LIVESTOCK EQUIP COSTS	13.24	9.70	18.09
32 BUILDING & FENCES	20.51	14.98	28.90
33 TOTAL ALLOCATED COSTS	52.54	38.48	65.53
34 RETURN OVER ALL LISTED COSTS	49.12*	173.03*	(-92.37)*
35 SUPPLEMENTARY MANAGEMENT INFORMATION			
36 RETURN FOR \$100 FEED FED	158.64	225.76	94.84
37 PRICE PER CWT SOLD	57.76	68.09	38.07
38 PRICE PER CWT CLAVES SOLD OR TRANSF.	72.71	75.91	64.30
39 AVERAGE WEIGHT PER HEAD SOLD	675.4	590.3	884.1
40 AVERAGE WEIGHT PER CALF SOLD OR TRANF	408.2	493.1	244.6
41 PERCENT DEATH LOSS	3.9	2.6	7.0
42 PERCENT CALF CROP			
43 TOTAL LISTED COSTS PER COW	271.43*	235.21*	283.83*
44 UTILITIES & OTHER GN FARM EXP	364.06	166.76	502.32
45 INTEREST ALLOCATION	—	—	—
46 OTHER COSTS NOT LISTED	—	—	—
47 TOTAL COSTS	—	—	—

TABLE 152 - BEEF FEEDERS (FEED LOT) - 1980

	Average of 10 Farms
1 AVERAGE NUMBER OF BEEF FEEDERS	26.8
2 POUNDS OF BEEF PRODUCED	PER CWT
3 NET INCREASE IN VALUE OF ANIMALS	41.04
4 OTHER MISCELLANEOUS BEEF INCOME	
5 TOTAL VALUE PRODUCED	41.04*
6 POUNDS OF FEED FED	
7 GRAIN	499.5
8 PROTEIN, SALT & MINERAL	19.5
9 LEGUME HAY	377.3
10 OTHER HAY & DRY ROUGHAGE	202.3
11 SILAGE	880.6
12 FEED COST	
13 GRAIN	22.20
14 PROTEIN, SALT & MINERAL	2.17
15 LEGUME HAY	6.64
16 OTHER HAY & DRY ROUGHAGE	4.59
17 SILAGE	8.51
18 PASTURE	.57
19 TOTAL FEED COST	44.65
20 RETURN OVER FEED COST	(-3.64)*
21 OTHER DIRECT COSTS	
22 MISCELLANEOUS LIVESTOCK EXPENSE	.31
23 VETERINARY EXPENSE	.92
24 CUSTOM WORK HIRED	1.92
25 SPECIAL HIRED LABOR	
26 TOTAL OTHER DIRECT COSTS	3.15
27 RETURN OVER FEED & OTHER DIRECT COSTS	(-6.79)*
28 ALLOCATED COSTS	
29 POWER & MACHINERY COSTS	2.29
30 LIVESTOCK EQUIP COSTS	1.44
31 BUILDINGS & FENCES	2.06
32 TOTAL ALLOCATED COSTS	5.79
33 RETURN OVER ALL LISTED COSTS	(-12.58)*
34 SUPPLEMENTARY MANAGEMENT INFORMATION	
35 RETURN FOR \$100 FEED FED	91.86
36 PRICE PER CWT SOLD	62.00
37 AVERAGE WEIGHT PER HEAD SOLD	772.1
38 PRICE PER CWT BOUGHT	67.92
39 AVERAGE WEIGHT PER HEAD BOUGHT	238.5
40 NUMBER OF HEAD BOUGHT	14
41 PERCENT DEATH LOSS	4.9
42 EFFECTIVE DAILY GAIN-POUNDS/HEAD/DAY	1.33
43 TOTAL LISTED COST PER CWT PROD.	53.62*
44 UTILITIES & OTHER GEN FARM EXP	85.18
45 INTEREST ALLOCATION	_____
46 OTHER COSTS NOT LISTED	_____
47 TOTAL COSTS	_____

## 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 to be 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 Family DATE 5-10-81

ADDRESS 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 per 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% per year	✓	✓