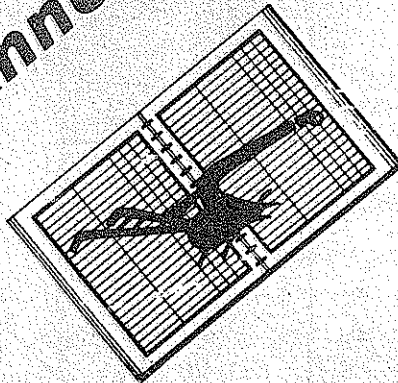


FARM BUSINESS MANAGEMENT

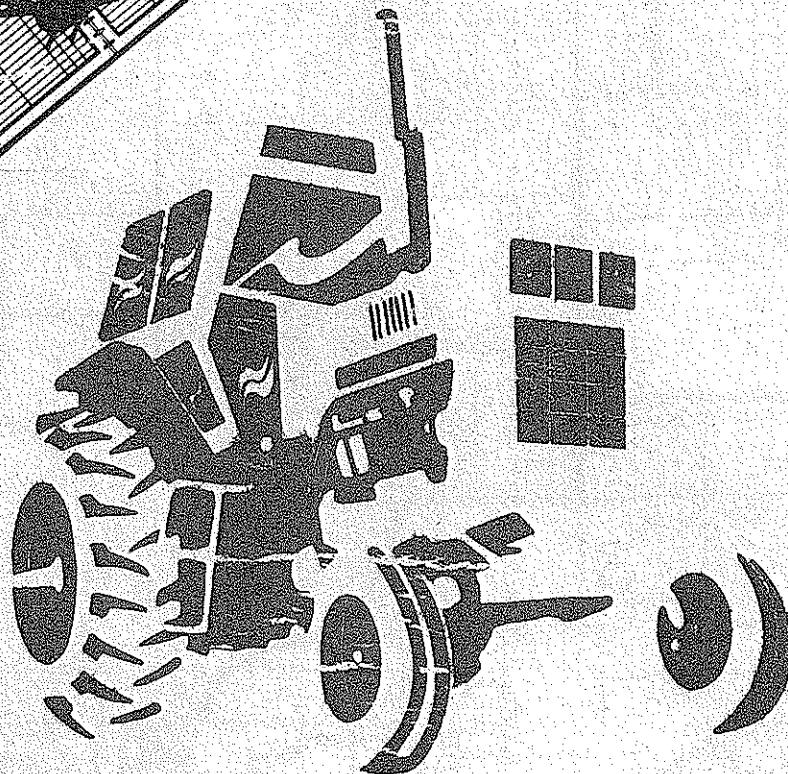
1980 Annual Report

PERSONAL COPY OF:

Al Dalen



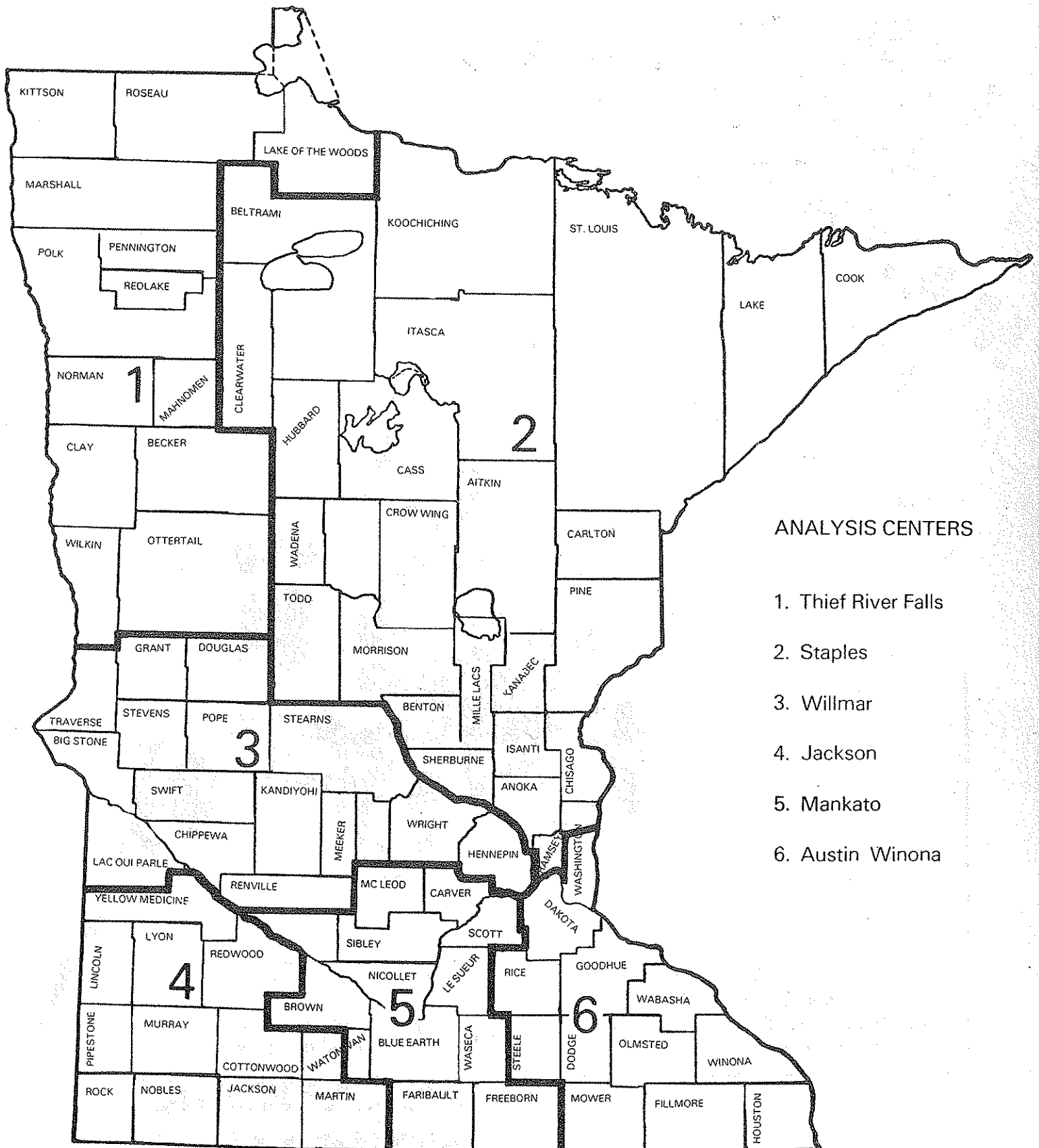
NORTHWESTERN MINNESOTA
REPORT NO. 26
AREA VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



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

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



ANALYSIS CENTERS

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

Annual Cash Flow needed to Pay back a land loan with equal payments for the number of years specified. Per Acre Payments assuming entire amount to be paid back.

INTEREST RATE	20 years						
	AMOUNT BORROWED				PER ACRE		
	\$200	300	\$400	\$500	— \$600 —	\$700	\$800
	Annual payment per acre (Int. + Principle)						
7%	18.88	28.32	37.76	47.20	56.64	66.08	75.51
8	20.37	30.56	40.74	50.93	61.11	71.30	81.48
9	21.91	32.86	43.82	54.77	65.73	76.68	87.64
10	23.49	35.24	46.98	58.73	70.48	82.22	93.97
11	25.12	37.67	50.23	62.79	75.35	87.90	100.46
12	26.78	40.16	53.55	66.94	80.33	93.72	107.10
13	28.47	42.71	56.94	71.18	85.41	99.65	113.88
14	30.20	45.30	60.39	75.49	90.59	105.69	120.79
15	31.95	47.93	63.90	79.88	95.86	111.83	127.81
16	33.73	50.60	67.47	84.33	101.20	118.07	134.93

30 YEARS							
7%	16.12	24.18	32.23	40.29	48.35	56.41	64.47
8	17.77	26.65	35.53	44.41	53.30	62.18	71.06
9	19.47	29.20	38.93	48.67	58.40	68.14	77.87
10	21.22	31.82	42.43	53.04	63.65	74.26	84.86
11	23.00	34.51	46.01	57.51	69.01	80.52	92.02
12	24.83	37.24	49.66	62.07	74.49	86.90	99.31
13	26.68	40.02	53.36	66.71	80.05	93.39	106.73
14	28.56	42.84	57.12	71.40	85.86	99.96	114.24
15	30.46	45.69	60.92	76.15	91.38	106.61	121.84
16	32.38	48.57	64.75	80.94	97.13	113.32	129.51

40 YEARS							
7%	15.00	22.50	30.00	37.50	45.01	52.51	60.01
8	16.77	25.16	33.54	41.93	50.32	58.70	67.09
9	18.59	27.89	37.18	46.48	55.78	65.07	74.37
10	20.45	30.68	40.90	51.13	61.36	71.58	81.81
11	22.34	33.52	44.69	55.86	67.03	78.20	89.37
12	24.26	36.39	48.52	60.65	72.78	84.91	97.04
13	26.20	39.30	52.39	65.49	78.59	91.69	104.79
14	28.15	42.22	56.30	70.37	84.45	98.52	112.60
15	30.11	45.17	60.22	75.28	90.34	105.39	120.45
16	32.08	48.13	64.17	80.21	96.25	112.30	128.34

1979 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL

AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

Introduction	1-6
Summary of Farm Inventories	7-8
Summary of Farm Receipts (Cash Statement).	9
Summary of Farm Expenses (Cash Statement).	10
Summary of Farm Earnings (Enterprise)	11
Household and Personal Expense & Receipts	12
Net Worth Statement	13-14
Summary of Farm Receipts (Cash Statement) Op. Share	15
Summary of Farm Expenses (Cash Statement) Op. Share	16
Measures in Farm Organization & Management Efficiency	17
Thermometer Chart	18
Crop Analysis Introduction	19
Small Grain: Barley, Buckwheat, Durum, Flax, Oats, Rye, Wheat, Winter Wheat	20-27
Corn, Corn Irrigated, Potatoes	28-30
Soybeans, Sugar Beets, Sunflowers, Pinto Beans	31-34
Forages: Other Legumes, Alfalfa Hay, Annual Hay, Grain Silage, Corn & Sorghum Silage	35-39
Grass & Legume Seeds: Bluegrass, Timothy Seed, Millet	40-42
Summer Fallow	43
Livestock Analysis Introduction	44
Hogs, Farrow, Finish, General	45
Hogs, Finishing	46
Hogs, Weaning	47
Dairy Cattle	48-50
Beef, Breeding	51
Beef Feeding	52
Sheep, Farm, Commercial	53
Chickens, Laying Flock	54
Average Prices Used & Work Units Explanation	55
Summary of Miscellaneous Items By Years	56
Summary of Farm Earnings By Years	57

INTRODUCTION

1

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 central themes. They are:

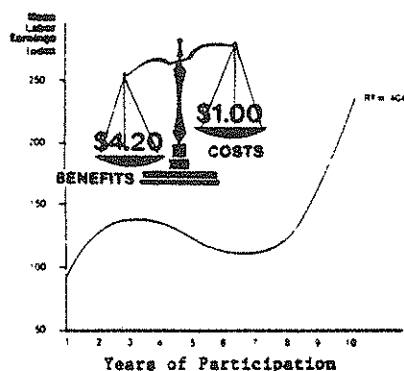
Year 1 - Farm Business records and accounts.

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 economy.

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

A special thank you is due the clerical staff: Marie Sorensen, Roberta Kosel, Shirley Koop, Wilma Bornholdt, Pat Kotschevar; Thief River Falls. Fay Gullickson, Verda Carlson; Fertile. Betty Johannsen, Detroit Lakes; Beverly Hest, Hawley; Sandy Nichols, Climax; Donna Tornell, Barnesville; and Marguerite Andrews, Pelican Rapids.

FAMILY AND FARM GOALS

DO YOU HAVE A PLAN?

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

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

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

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

Family discussions of goals makes these goals more meaningful and committing them to paper firms them.

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

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

Source of Farm Record Analyses

<u>School</u>	<u>Instructor</u>	<u>% Farm Mgt.</u>	<u>No. Records</u>	<u>No. Families</u>
Ada	Keith Aakre	50%	14	15
Agassiz Valley Voc. Coop Center (Climax)	Jerry Osmondson Dave Nichols	Veterans 100%	 34	11 42
Barnesville	David Bakken	100%	53	61
Baudette	Gerald Ausmus	50%		21
		50% Veterans	18	
Detroit Lakes	Duane Lemmon	75%	41	55
	Clayton Olsen	33%	23	28
		67%	10	10
Fergus Falls	Curt Stillwell	67%	30	40
	Lambert Schilling	Veterans	27	35
Fertile	Con Carlson	100%	58	72
Fosston	Douglas Fjerstad	100%	22	25
Goodridge	Wallace Shodean	100%	47	50
Greenbush, Badger, Warroad	Bud Leverington	50%	9	11
Hawley	John Hest	100%	51	54
Henning	Charles Erickson	Veterans	17	18
Lancaster	Mark Prosser	100%	35	38
Mahnomen	Peter Revier	Veterans	17	22
Mahnomen, Ulen	Mike Lockhart	100%	30	33
Moorhead	Rick Morgan	100%	30	47
Pelican Rapids	Budd Andrews	100%	16	19
Perham	Dick Hemmingsen	Veterans	10	10
Plummer, Oklee, Red Lake Falls	Harry Oen	100%	46	73
Roseau	Duane Jaenicke	66%	21	24
	Bud Leverington	50%	10	13
Thief River Falls	Don Johnsen	100%	45	48
	Verne Spengler	100%	46	52
Twin Valley	Ken Skauge	25%	6	8

OUR OBJECTIVES: NOW AND LATER			
PRIORITY	<u>THIS YEAR</u>	PRIORITY	<u>IN THE FUTURE</u>
For Providing a Satisfying Living			
For Self-Development of Each Person in the Family			
For Improving Our Financial Security: Family and Business.			
For Improving Our Soil, Cropping System and Land Use.			

OUR OBJECTIVES: NOW AND LATER			
PRIORITY	<u>THIS YEAR</u>		PRIORITY
	<u>IN THE FUTURE</u>		
For Improving Our Livestock Program			
For Improving Our Use of Machinery and Equipment			
For Improving Use of Our Buildings, and the Farmstead			
For Improving, and Using, Our Farm Record System			

WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1, Summary of Farm Inventories, 1980

Items	Average of 486	
	Jan. 1	Dec. 31
1 Size of Farm - Total Acres	743.5	
2 - Tillable Acres	667.7	
3 Work Units - Crops	266.11	
4 - Livestock	145.78	
5 - Other	5.03	
6 Total Size of Business in Work Units	416.92	
7 Number of Workers	2.06	
8 Farm Capital Investment per Worker	164903	
9 <u>Productive Livestock</u>		
10 Dairy Cows	8344	9384
11 Other Dairy Cattle	5391	6064
12 Beef Breeding Cattle	7578	7520
13 Beef Feeder Cattle	4041	2813
14 Hogs	1241	1580
15 Sheep (Incl. Feeders) & Goats	339	330
16 Poultry - All Types	72	28
17 Other Livestock	726	760
18 Total Productive Livestock	27732	28478
19 <u>Crop, Seed & Feed</u>	50425	61282
20 <u>Power, Machinery & Equipment</u>		
21 Auto & Truck (Farm Share)	7266	7551
22 Power & Machinery	43311	47237
23 Irrigation Equipment	811	883
24 Custom Work Equipment	112	159
25 Livestock Equipment	3327	3562
26 Total Power, Mach. & Equip.	54827	59392
27 <u>Land</u>	167512	173820
28 Buildings -- Fences, Etc.	27275	28662
29 Total Farm Capital	327771	351633
30 Increase or Decrease in Total Farm Capital		23862

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

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

Machinery, Equipment and Building values reflect cost less depreciation.

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

Table 1, Summary of Farm Inventories, 1980

Items		Average of 97 High Farms		Average of 97 Low Farms	
1	Size of Farm - Total Acres	1121.8		864.6	
2	- Tillable Acres	1053.6		779.7	
3	Work Units - Crops	522.91		261.23	
4	- Livestock	123.94		81.30	
5	- Other	9.02		4.88	
6	Total Size of Business in Work Units	655.86		347.41	
7	Number of Workers	2.30		3.50	
8	Farm Capital Investment per Worker	244119		106443	
		<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Jan. 1</u>	<u>Dec. 31</u>
9	<u>Productive Livestock</u>				
10	Dairy Cows	8512	9410	2473	2909
11	Other Dairy Cattle	5879	7093	1688	1592
12	Beef Breeding Cattle	2902	2726	11699	11323
13	Beef Feeder Cattle	1608	1396	9407	5550
14	Hogs	1043	1654	1849	2525
15	Sheep (Incl. Feeders) & Goats			303	279
16	Poultry - All Types				
17	Other Livestock			394	349
18	Total Productive Livestock	19944	22279	27814	24527
19	<u>Crop, Seed & Feed</u>	108456	156663	43838	36567
20	<u>Power, Machinery & Equipment</u>				
21	Auto & Truck (Farm Share)	11599	12399	8239	8532
22	Power & Machinery	65969	77545	52430	54290
23	Irrigation Equipment	1732	2313	821	745
24	Custom Work Equipment	562	795		
25	Livestock Equipment	2110	2025	2412	2647
26	Total Power, Mach., & Equip.	81972	95078	63902	66214
27	Land	273618	289547	210104	216106
28	Buildings - Fences, Etc.	37009	38383	27773	28254
29	Total Farm Capital	520999	601950	373431	371668
30	Increase or Decrease in Total Farm Cap.		80951		(-1763)

Table 2A - Whole Farm Summary of Cash Receipts, 1980

Items	Average of 486 Farms	High 97 Farms	Low 97 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	2000	2548	499
3 Dairy Products	19438	22239	4669
4 Other Dairy Cattle	1856	2561	351
5 Beef Breeding Cattle	3289	1619	5256
6 Beef Feeder Cattle	5359	1666	11468
7 Hogs Complete & Mixed	1181	2069	844
8 Hogs Finishing	272		469
9 Hogs Producing Weaning Pigs	880	116	1592
10 Sheep, Goats & Wool, Farm Flock	296		417
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Including Hens & Broilers)	1	5	
13 Turkeys	638		
14 Eggs	308		
15 Other Productive Livestock & Prod.	304		141
16 Other Misc. Livestock Income	90	273	
17 Total Sales of Productive Livestock	35913	33096	25707
18 <u>Sale of Crops</u>			
19 Wheat	33340	69375	30661
19A Durum	942	3534	630
20 Other Small Grains	16377	36751	13720
21 Corn	2701	5035	3727
22 Soybeans	1297	4057	420
22A Sunflowers	12870	23066	14406
23 Other Row Crops	11931	43583	2675
24 Legumes & Other Forage	614	586	941
25 Grass Seed	799	2001	1458
26 Fruits & Nuts	18		
27 Vegetable Roadside Market & Spec.	14		
28 Nursery, Timber & Other	294		1195
29 Set Aside Acres - overnment Payments	118	286	17
30 Total Sales from Crops	81314	188274	69852
31 Cap. Assets Sold (Auto/Trk/Mach.)	845	1943	1177
31A Cap. Assets Sold (Bldgs & Imprvmnts)	125	247	17
31B Cap. Assets Sold (Land)	2002	4897	1452
32 Gas Tax Retund	111	138	130
33 Income From Work Off the Farm	1062	1966	1322
34 Custom Work Enterprise Income	64	323	
35 Patronage Refunds	650	1445	504
36 Miscellaneous Farm Income	3952	7525	4604
37 Total Farm Sales	126041	239853	104764
38 Increase in Farm Capital	23862	80950	
39 Family Living From the Farm	619	574	442
40 Total Farm Rec. (37)+(38)+(39)	150521	321378	105207

Table 2A provides a listing of the sources of cash income. The landlord's share of crops and other items is included in order to calculate earnings for the whole farm business. In addition to cash sales, the increase in farm capital and value of farm produce used in the home are listed. (No credit for farm home.)

Table 2B - Whole Farm Summary of Cash Expenses, 1980

Items	Average of 486 Farms	High 97 Farms	Low 97 Farms
1 <u>Purchase of Livestock</u>			
2 Dairy Cows	589	253	406
3 Other Dairy Cattle	238	33	159
4 Beef Breeding Cattle	273	208	262
5 Beef Feeder Cattle	2029	517	3477
6 Hogs Complete & Mixed	109	165	157
7 Hogs Finishing	51		34
8 Hogs Producing Weaning Pigs	83		223
9 Sheep & Goats	31		38
10 Sheep, Feeder Lambs			
11 Chickens (Incl. Hens & Broilers)	1	1	
12 Turkeys	121		
13 Other Productive Livestock	7		33
14 Miscellaneous Livestock Expense	1604	1501	766
15 Feed Bought	6675	4922	5512
16 Fertilizer	13099	24626	14217
17 Chemicals	3935	8832	3148
18 *Other Crop Expense	16316	36214	16843
19 Irrigation Operation Costs	38	106	
20 Custom Work Enterprise Op. Costs, Incl. Labor	39	196	
21 Custom Work Hired	2881	5422	2210
22 Repair & Upkeep of Livestock Equip.	363	375	332
23 Repair & Upkeep of Farm Real Estate	1187	1642	1266
24 Gas, Oil & Grease Bought (Farm Share)	8116	13572	8646
25 Repair & Oper. of Mach. Tractor, Truck & Auto	6673	10946	7536
26 Repair & Upkeep of Irrigation Equip.	1	3	
27 Repairs - Custom Work Enterprise	23	114	
28 Wages of Hired Labor	4755	10618	3328
29 Personal Property & Real Estate Taxes	2403	4184	2307
30 General Farm Expense	2246	3773	2200
31 Telephone Expense (Farm Share)	313	412	335
32 Electricity Expense (Farm Share)	915	1148	812
33 <u>Total Cash Operating Expense</u>	75113	129782	74249
34 Power, Crop & Gen. Mach. Bought (Farm Share)	17046	35441	16015
35 Irrigation Equipment Bought	170	825	
36 Custom Work Equipment Bought	103	518	
37 Livestock Equipment Bought	893	400	731
38 New Real Estate & Improvement	11620	23737	9815
39 <u>Total Farm Purchases (33) Thru (38)</u>	104946	190703	100809
40 Decrease in Farm Capital			1763
41 Interest on Farm Capital	23779	39303	26079
42 Unpaid Family Labor	133	86	188
43 Labor Charge for Partners & Other Operators	315	103	598
44 Board Furnished Hired Labor	42	26	80
45 <u>Total Farm Expense (39) Thru (44)</u>	129215	230220	129517
46 Return to Op. Labor & Mgmt-Single Op. (WF) (2A/40) - (45)	21306	91158	(-24310)
47 Number of Operators	1	1	1
48 Full Time Operator Equivalents	1.55	1.39	3.09
49 Return to Op. Labor & Mgmt/Full Time Op. Equiv.	17731	72449	(-21339)

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

* Other Crop Expense includes CCC Buyback

WHAT IS THE VALUE PRODUCED BY EACH ENTERPRISE?

Table 3, Summary of Farm Earnings (ENTERPRISE STATEMENT), 1980

Items	Average of 486 Farms	High 97 Farms	Low 97 Farms
1 Returns & Net Increases			
2 Productive Livestock			
3 Dairy Cows	19683	23418	4410
4 Other Dairy Cattle	5130	6679	1004
5 Beef Breeding Cattle	3467	1539	5444
6 Feeder Cattle	1746	746	3562
7 Hogs, Complete & Mixed	1329	2509	1184
8 Hog Finishing Enterprise	198		384
9 Producing Weaning Pigs	937	135	1678
10 Sheep & Goats	257		358
11 Sheep, Feeder Lambs			
12 Chickens (Including Hens & Broilers)	291	6	
13 Turkeys	517		
14 Other Productive Livestock	333		63
15 Total All Productive Livestock	33887	35033	18087
16 Value of Feed Fed to Livestock	17046	14676	13723
17 Return Over Feed From Livestock (15)-(16)	16841	20357	4364
18 Crop, Seed & Feed	69015	176250	36569
19 Cooperative Patronage Refunds	650	1445	504
20 Miscellaneous Farm Income	3952	7525	4604
21 Custom Work Enterprise	43	216	
22 Total Returns & Net Increases	90501	205794	46041
23 Expenses & Net Decreases			
24 Truck & Auto (Farm Share)	5129	7488	4775
25 Tractors & Crop Machinery	23240	41473	24780
26 Irrigation Equipment	99	246	76
27 Electricity	915	1148	812
28 Livestock Equipment	1008	856	776
29 Buildings, Fences & Tiling	3589	5169	3841
30 Bare Land	(-603)	(-2237)	(-711)
31 Miscellaneous Livestock Expense	1604	1501	766
32 Labor	5160	11217	3718
33 Labor Charge for Other Operator(s)	315	103	598
34 Property Tax	2403	4184	2307
35 General Farm Expense & Telephone	2559	4184	2536
36 Interest on Farm Capital	23779	39303	26079
37 Total Expenses & Net Decreases	69195	114636	70351
38 Return to Operators Labor & Management	21306	91158	(-24310)
39 Number of Farm Operators	1	1	1

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

Table 4, Household and Personal Expense, 1980

Items	Average of 267 Farms	High 46 Farms	Low 46 Farms
1 Number of Persons - Family	4	5	4
2 Number of Adult Equivalent - Family	3.3	4.2	3.3
3 Church & Welfare	624	793	606
4 Medical Care & Health Insurance	1701	1879	1696
5 Food & Meals Bought	3334	4309	3546
6 Operating Expense & Supplies	1392	2207	1262
7 Furnishings & Equipment	1020	1252	1127
8 Clothing & Clothing Materials	1026	1446	1184
9 Personal Care, Personal Spending	1515	2929	1113
10 Education	773	974	800
11 Recreation	130	135	84
12 Gifts & Special Events	494	833	364
13 Personal Share Truck & Auto Expense	545	613	554
14 Operator Share Upkeep on Dwelling	6		
14A Cash Rent (Personal)	20	114	
15 Personal Share Telephone & Elec. Exp.	427	546	400
15A Personal Share - Gen. Farm Expense	4		5
16 Total Cash Living Expense	13011	18028	12742
17 Personal Share New Truck & Auto	440	961	565
18 New Dwelling Bought	1597	2248	1675
19 Taxes & Other Deductions	1675	3695	1450
20 Life Ins. & Other Savings & Invstm.	2583	5883	1676
21 Total HH & Pers. (16) thru (20)	19305	30815	18107
22 Total Fam. Living from the Farm (33)	608	729	414
23 Total Cash & Non-Cash Exp. (21) + (22)	19913	31545	18521
24 FAMILY LIVING FROM THE FARM			
25	<u>Oper. Share</u>	<u>Oper. Share</u>	<u>Oper. Share</u>
26 Milk & Cream (Quarts)	172	309	14
27 Beef & Buffalo (Pounds)	359	376	300
28 Pork (Pounds)	38	5	95
29 Lamb, Mutton, Goats (Pounds)	2		
30 Poultry, All Fowl (Pounds)	1	4	
31 Eggs (Dozen)	1		
32 Vegetables, Fruits, Spuds, other Prod. & Fuel.	35	35	5
33 TOTAL FAMILY LIVING FROM THE FARM	608	729	414

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$19,913 for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Net Worth Statement - Operator, 1980

Items	Average of 482 Farms	
	Jan. 1	Dec. 31
1 Total Productive Livestock	27251	27988
2 Crop, Seed & Feed	48116	58661
3 Total Power, Machinery & Equipment	53533	58065
4 Land	109129	115889
5 Buildings, Fences, Etc.	26151	27489
6 Total Farm Capital	264180	288092
7 Non-Farm Assets	18173	21121
7A Cash on Hand & in Bank	5920	8186
8 Dwelling	16533	17967
9 Total Assets	305805	335366
10 Real Estate Mortgages	70730	81410
11 Chattel Mortgages	46137	50413
12 Notes	17424	20162
13 Accounts Payable	2226	2734
14 Total Liabilities	136517	154719
15 Farmers Net Worth	169288	180647
16 Gain (or loss) in Net Worth		11359
17 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>		
18 Return to Op. Labor & Mgmt. (6B/47)	16755	
19 Return to Capital & Family Labor (6B/48)	22491	
20 Non-Farm Income		
21 Outside Investment Income	347	
22 Other Personal Income & Income Tax Refund	5735	
22A Sale of (PS) Dwelling, Auto & Truck	64	
23 Total Non-Farm Income	6147	
24 Total Family Farm & Non-Farm Income	28637	
25 Total Money Borrowed	83425	
26 Total Paid on Debt (Principal)	65147	
27 Total HH & Pers. Cash/Non-Cash Exp. (T4/L23)	16886	
28 Ratio: Total Farm-Expenses to Receipts (O.S.)	.889	
	<u>Jan. 1</u>	<u>Dec. 31</u>
29 Ratio: Total-Assets to Liabilities	2.240	2.168
30 Ratio: Non-Real Estate-Assets to Liability	2.341	2.374
31 Ratio: Real Estate-Assets to Liability	2.146	1.982
32 Ratio: Net Worth to Total Liabilities	1.240	1.168
33* Ratio: Cash Op. Exp. to Adj. Total Fm. Sales (OS)		.791
34 Ratio: Total Fm. Rcpts. to Av. Fm. Cap. (W.F.)		.458
35 Ratio: Total Fm. Rcpts. to Av. Fm. Cap. (O.S.)		.548
*Adjusted Farm Sales does not include sale of Capital Assets		

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

Table 5 - Net Worth Statement - Operator, 1980

Items	High 97 Farms		Low 97 Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1 Total Productive Livestock	23562	26611	28952	24837
2 Crop, Seed & Feed	100757	148309	50282	42246
3 Total Power, Machinery & Equipment	79017	92133	68994	71123
4 Land	167434	176605	153100	165620
5 Buildings, Fences, Etc.	35264	35741	27832	29779
6 Total Farm Capital	406033	479400	329160	333605
7 Non-Farm Assets	31139	36028	14573	16033
7A Cash on Hand & in Bank	8868	13701	7877	12759
8 Dwelling	19194	21249	18885	19841
9 Total Assets	465234	550378	370496	382239
10 Real Estate Mortgages	79407	84508	110590	139371
11 Chattel Mortgages	61373	67594	68928	72018
12 Notes	34126	38214	23153	29177
13 Accounts Payable	1938	3347	3576	4011
14 Total Liabilities	176844	193664	206247	244577
15 Farmers Net Worth	288390	356714	164249	137661
16 Gain (or Loss) in Net Worth		68324		(-26588)
17 SUPPLEMENTARY MANAGEMENT INFORMATION				
18 Return to Op. Labor & Mgmt. (6B/47)	78875		(-26246)	
19 Return to Capital & Family Labor (6B/48)	89920		(-21877)	
20 Non-Farm Income				
21 Outside Investment Income	739		311	
22 Other Pers. Income & Income Tax Refund	3727		7654	
22A Sale of (PS) Dwelling, Auto & Truck	201		4	
23 Total Non-Farm Income	4666		7969	
24 Total Fam. Farm & Non-Farm Income	94587		(-13907)	
25 Total Money Borrowed	103293		151719	
26 Total Paid on Debt (Principal)	86749		112916	
27 Total HH & Pers. Cash/Non-Cash Exp. (4/23)	27842		14038	
28 Ratio: Total Farm-Exp. to Rcpts (OS.)		.736		1.181
29 Ratio: Total-Assets to Liabilities	2.631	2.842	1.796	1.563
30 Ratio: Non-Real Estate-Assets to Liabl.	2.497	2.902	1.784	1.587
31 Ratio: Real Estate-Assets to Liabl.	2.794	2.764	1.807	1.544
32 Ratio: Net Worth to Total Liabl.	1.631	1.842	.796	.563
33* Ratio: Cash Op.Exp. to Adj.Total Fm. Sls.(OS)		.721		.385
34 Ratio: T.Fm.Rec.to Av.Fm.Cap. (W.F.)		.527		.385
35 Ratio: T.Fm.Rec.to Av.Fm.Cap. (O.S.)		.675		.438

* Adjusted Farm Sales does not include sale of capital assets.

Table 6A - Operators Share of Cash Receipts, 1980

Items	Average of 487 Farms	High 97 Farms	Low 97 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	1933	2957	405
3 Dairy Products	19006	26973	2836
4 Other Dairy Cattle	1803	3138	297
5 Beef Breeding Cattle	3246	1749	6793
6 Beef Feeder Cattle	5341	3139	11456
7 Hogs Complete & Mixed	1159	1153	730
8 Hogs Finishing	272		479
9 Hogs Producing Weaning Pigs	874	121	1648
10 Sheep, Goats & Wool, Farm Flock	291		3
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Including Hens & Broilers)	1	5	
13 Turkeys	638		
14 Eggs	185		
15 Other Productive Livestock & Products	302		141
16 Other Miscellaneous Livestock Income	90	294	
17 Total Sales of Productive Livestock	35143	39530	24788
18 <u>Sale of Crops</u>			
19 Wheat	32408	57423	41266
19A Durum	836	2905	326
20 Other Small Grain	15928	35577	15310
21 Corn	2594	5382	3603
22 Soybeans	1252	2906	138
22A Sunflowers	12403	19564	17832
23 Other Row Crops	11860	41539	5595
24 Legumes & Other Roughage	542	465	768
25 Grass Seed	747	1823	1730
26 Fruits & Nuts	18		
27 Vegetables, Roadside Market & Specialty	14		
28 Nursery, Timber & Other	294		1194
29 Set Aside Acres - Gov. Pmts.	118	286	17
30 Total Sales from Crops	79014	167870	87780
31 Capital Assets Sold (Auto/Trk/Mach.)	845	1930	1156
31A Capital Assets Sold (Bldgs & Imprvmnts)	76	303	17
31B Capital Assets Sold (Land)	1605	5182	1452
32 Gas Tax Refund	111	145	141
33 Income From Work Off the Farm	1062	1697	1497
34 Custom Work Enterprise Income	64	323	
35 Patronage Refunds	647	1378	542
36 Miscellaneous Farm Income	3923	5520	5308
37 Total Farm Sales	122491	223878	122680
38 Increase in Farm Capital	24216	73367	4487
39 Family Living From the Farm	619	698	382
40 Total Farm Receipts (37 + 38 + 39)	147326	297944	127549
41 Adjusted Total Farm Sales (37 - 31)	119965	216463	120056
42 Total Cash Farm Operating Expense	95182	155994	114409
43 Net Cash Operating Income	24783	60469	5647

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

Table 6B - Operators Share of Cash Expenses, 1980

Items	Average of 486 Farms	High 97 Farms	Low 97 Farms
1 Purchase of Livestock			
2 Dairy Cows	579	666	291
3 Other Dairy Cattle	236	244	88
4 Beef Breeding Cattle	273	237	585
5 Beef Feeder Cattle	2029	1091	3470
6 Hogs Complete	92	166	69
7 Hogs Finishing	51		36
8 Hogs Producing Weaning Pigs	83		219
9 Sheep, Farm Flock	30		15
10 Sheep, Feeder Lambs			
11 Chickens	1	1	
12 Turkeys	121		
13 Other Productive Livestock	7		33
14 Miscellaneous Livestock Expense	1587	1758	739
15 Feed Bought	6556	5886	5230
16 Fertilizer	12904	21738	17913
17 Chemicals	3884	7691	4105
18 Other Crop Expense (Includes CCC Buyback)	16179	32305	21550
19 Irrigation Operation Cost	38	106	
20 Custom Work Operator Costs, Incl. Labor	39	196	
21 Custom Work Hired	2851	4800	2774
22 Rep. & Upkeep of Livestock Equip.	362	454	260
23 Rep. & Upkeep of Farm Real Estate	1179	1625	1421
24 Gas, Oil, Grease Bought (Farm Share)	8000	12780	9412
25 Rep. & Oper.-Mach., Trac., Truck, Auto (F.S.)	6584	10158	8120
26 Rep. & Upkeep of Irrigation Equip.	1	3	
27 Repairs, Custom Work Enterprise	23	114	
28 Wages of Hired Labor	4740	9512	4906
29 Personal Prop. & Real Estate Taxes	2076	3451	2449
30 Cash Rent	7500	15728	7958
31 General Farm Expenses	2207	3635	2570
32 Telephone Expense (Farm Share)	306	369	365
33 Electricity Expense (Farm Share)	904	1262	826
34 Interest Expense	13760	20018	19005
35 Total Cash Operating Expense	95182	155994	114409
36 Power, Crop & Gen. Mach. Bought (F.S.)	16916	34496	16591
37 Irrigation Equip. Bought	170	825	
38 Custom Work Enterprise Equip. Bought	103	518	
39 Livestock Equip. Bought	870	596	738
40 New Real Estate & Improvements	11587	15568	17623
41 Total Farm Purchases (35 Thru 40)	124828	207996	149360
42 Decrease in Farm Capital			
43 Interest on Farm Capital (Equity)	5681	10973	4131
44 Unpaid Family Labor	133	73	175
45 Board Furnished Hired Labor	42	27	80
46 Total Farm Expense (41 Thru 45)	130684	219068	153747
47 Return to Op. Labor & Mgmt. (OS) (6A/40-(46))	16642	78875	(-26198)
48* Return to Cap. & Fm. Labor (47 + 44 + 43)	22456	89920	(-21892)

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

Table 8 - Measures of Farm Organization, 1980

Items	Average of 486 Farms	High 97 Farms	Low 97 Farms
1 Return to Operators Labor & Management	21306	91158	(-24310)
2 Crop Yield Index	100.0	105.1	85.4
4 Gross Return per Cropped Acre	138.88	196.24	90.38
5 Return per \$100 Feed Fed Prod. Lvstk. Index	100.0	110.3	91.8
6* Livestock Units per 100 Acres	6.62	3.12	5.32
7 Size of Business - Work Units	416.92	655.86	347.41
8 Work Units per Worker	202.39	285.16	99.26
9 Power, Mach., Equip., Bldg, Exp. per Worker Unit	81.58	86.24	100.92
10 Farm Capital Investment per Worker	164904	244120	106443
11 Index of Return per \$100 Feed Fed			
15 Beef Breeding Farm, Whole Herd, Commercial	100.0	87.2	95.0
18 Beef Feeders Feedlot	100.0	132.7	86.6
20 Dairy Cows, Commercial, General	100.0	109.9	84.7
21 Other Dairy, Commercial, Replacements	100.0	111.1	70.9
23 Hogs, Farrow, Finish, General	100.0	113.1	77.9
24 Hogs, Finishing	100.0		
25 Hogs, Weaning Pig Production	100.0	162.5	82.3
27 Sheep, Farm, Commercial	100.0		
30 Number of Animal Units	45.02	33.21	46.04
31 Work Units			
32 Crops	266.11	522.91	261.23
33 Productive Livestock	145.78	123.94	81.30
34 Other Productive Work Units	5.03	9.02	4.88
35 Expenses per Work Units			
36 Tractor & Crop Mach. Expense	56.03	63.81	71.55
37 Farm Share of Auto & Truck Expense	12.31	11.45	13.74
38 Farm Share of Electric Expense	2.20	1.76	2.34
39 Livestock Equipment Expense	2.42	1.31	2.23
40 Bldg., Fence & Tiling Expense	8.62	7.91	11.06
40A Other Expnse per Work Units (Inc. Custom Ent)			
40B Genrl Frm Tele/Othr Utilities Except Elec.	6.14	6.38	7.30
40C Hired Labor	11.41	16.19	9.58
41** Tractor & Crop Mach. Exp. per Crop Acre	34.75	39.32	31.75
42 Farm Pwr & Mach. Cost Allocation to Lvstk.	2668.94	2437.33	1162.98
43 Bldg., Fence & Tiling Cost Allocation to Crops (BCAF (1))	2362.62	4214.35	2988.87

*Acres Include all tillable land, non-tillable hay & pasture

**Acres include all tillable land plus acres in non-tillable hay

THERMOMETER CHART

Return to Labor & Mgmt.	Crop Yields	Gross Ret. Per Till A.	Ret. From Prod. Lvstk.	Prod. Lvstk. Units/ 100A.	Work Units	Work Units Per Worker	Pw. Mach. Equip. & Bldg. Exp. Per Work Unit
\$80000	190	200	160	13	570	320	50
\$70000	175	190	150	12	500	300	55
\$60000	160	180	140	11	480	280	60
\$50000	145	170	130	10	460	260	65
\$40000	130	160	120	9	440	240	70
\$30000	115	150	110	8	420	220	75
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\$21000	100	140	100	7	400	200	80
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\$10000	85	130	90	6	380	180	75
\$ -0-	70	120	80	5	360	160	70
\$-10000	55	110	70	4	340	140	65
\$-20000	40	100	60	3	320	120	60
\$-30000	25	90	50	2	300	100	55
\$-40000	10	80	40	1	280	80	50

Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 486 farmers included in this summary are located between the dotted lines across the center of this page.

CROP ANALYSIS

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

- A. The power and machinery costs, gas oil, repairs & depreciation.
 - 1. New Breakdowns of machinery costs
 - a. Ownership costs, basically represents depreciation
 - b. Operating - fuel and repairs
 - 2. Additional breakdowns
 - a. Irrigation equipment costs separated
 - b. Power costs allocation factor - factor to vary machine costs under unusual circumstances
 - c. Interest on machinery and equipment investment
- B. Fertilizer
- C. Chemicals
- D. Seed
- E. Crop Drying
- F. Other Costs: Twine, Seed Treatment and Hail Insurance.
- G. Land Costs: Owned - The sum of 8% times land value plus tillable acre taxes.
Rented- Either cash rental value or crop share.
- H. Hired labor for such specialized crops as sugar beets & potatoes.
- I. Miscellaneous costs, Summer Fallow, Land Planing, etc.
- J. Custom work hired.
- K. Costs not listed but allocated to crop on a work unit basis.
 - 1. Utilities and other general farm expenses.
 - 2. Buildings, fences and tiling costs.

TABLE 9 - SUPPLEMENTARY MANAGEMENT INFORMATION, 1980

Items	Average of 486 Farms	High 97 Farms	Low 97 Farms
Percent Land Tillable	90.0	93.9	90.2
* Fertilizer Cost per Acre	18.77	20.04	20.24
* Crop Chemicals per Acre	5.85	7.94	4.32
* Seed & Other Costs per Acre	10.19	12.20	9.18
* Gas, Oil & Grease bought per Acre	11.43	12.02	10.54

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

Crop Data for Barley, Malting, 1980

Items	Average of 444 Farms Per Acre	8 High Farms Per Acre	8 Low Farms Per Acre
1. Acres	113.6	130.1	97.6
2. Yield	41.0	63.9	14.1
3. Value per Bushel	2.68	3.09	2.21
4. Crop Product Return	109.98	197.37	31.18
5. Other Crop Income	5.85	1.84	12.93
6. Total Crop Return	115.83	199.21	44.11
7. <u>DIRECT COSTS</u>			
8. Fertilizer	19.01	17.79	19.29
9. Chemicals	4.17	4.00	2.52
10. Seed	6.58	6.63	7.09
10A. Crop Drying	.05	.09	.02
10B. Other Expense	1.54	1.15	1.54
11. Special Hired Labor	.08		
12. Custom Work Hired	1.17	2.05	.41
13. Irrigation Operation			
14. Total Direct Costs	32.60	31.71	30.87
15 Return Over Direct Costs	83.23	167.50	13.24
16. <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	13.32	15.21	13.51
18. Farm Power & Machinery - Operation	16.33	16.44	15.64
19 Irrig. Equip. Ownership			
20. Land Costs	34.36	45.76	27.62
21. Miscellaneous Costs	.34	.61	.08
22. ** Interest on Mach. & Equip. Investment	4.32	4.23	4.77
23 Total Allocated Costs	68.67	82.25	61.62
24. Return Over All Listed Costs	14.56	85.25	(-48.38)
25. <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26. Work Units Assigned per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.99	1.00	.99
28. Total listed cost per unit of Production	2.47	1.78	6.56
29. Return over listed costs per unit	.35	1.33	(-3.43)
30. Breakeven Yield/Acre	37.79	36.88	41.85
30A. Estimated total Machine Costs/Acre	34.75	37.25	34.19
31. Total Listed Costs per Acre	101.27	113.96	92.49

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

Crop Data For Buckwheat, 1980

Items	Average of	9 High	9 Low
	18 Farms	Farms	Farms
	Per Acre	Per Acre	Per Acre
1. Acres	56.4	69.7	43.2
2. Yield	10.5	16.0	1.7
3. Value per CWT	7.06	8.51	5.61
4. Crop Product Return	74.24	135.77	9.61
5. Other Crop Income			
6. Total Crop Return	74.24	135.77	9.61
7. <u>DIRECT COSTS</u>			
8. Fertilizer	3.85	4.29	3.10
9. Chemicals	.02		.05
10. Seed	7.32	7.69	6.68
10A. Crop Drying			.02
10B. Other Expense	1.18	1.81	.10
11. Special Hired Labor			
12. Custom Work Hired	1.50	.73	2.80
13. Irrigation Operation			
14. Total Direct Costs	13.87	14.52	12.75
15. Return over Direct Costs	60.37	121.25	(-3.14)
16. <u>ALLOCATED COSTS</u>			
17. Farm Power & Machinery - Ownership	12.28	12.28	12.24
18. Farm Power & Machinery - Operation	18.09	18.48	17.38
29. Irrigation Equipment Ownership			
20. Land Costs	24.00	27.44	20.56
21. Miscellaneous Costs			
22. ** Interest on Mach. & Equipment Investment	4.02	4.11	3.87
23. Total Allocated Costs	58.39	62.31	54.05
24. Return Over All Listed Costs	1.98	58.94	(-57.19)
25. <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26. Work Units Assigned Per Acre	.30	.30	.30
27. Power Costs Allocation Factor	.97	1.02	.91
28. Total Listed Cost per Unit of Production	6.74	4.82	37.01
29. Return over Listed Costs per Unit	.32	3.69	(-31.41)
30. Breakeven Yield/Acre	10.24	9.03	11.91
30A. Estimated Total Machine Costs/Acre	35.39	35.36	35.36
31. Total Listed Costs per Acre	72.26	76.83	66.80

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

Crop Data For Durum, 1980

Items	Average of 26 Farms Per Acre	13 High Farms Per Acre	13 Low Farms Per Acre
1. Acres	78.8	68.4	89.2
2. Yield	30.3	36.3	25.8
3. Value per Bushel	5.98	6.53	5.43
4. Crop Product Return	181.45	236.94	140.07
5. Other Crop Income	5.60	12.89	
6. Total Crop Return	187.05	249.83	140.07
7. <u>DIRECT COSTS</u>			
8. Fertilizer	19.39	16.65	21.48
9. Chemicals	5.15	5.41	4.97
10. Seed & Other	11.70	12.87	10.80
10A. Crop Drying	.94	2.08	.06
10B. Other Expense	1.61	2.31	1.08
11. Special Hired Labor			
12. Custom Work Hired	2.32	.10	4.01
13. Irrigation Operation			
14. Total Direct Costs	41.11	39.42	42.40
15. Return Over Direct Costs	145.94	210.41	97.67
16. <u>ALLOCATED COSTS</u>			
17. Farm Power & Machinery - Ownership	12.32	12.29	12.35
18. Farm Power & Machinery - Operation	14.39	11.31	16.75
19. Irrig. Equip. Ownership			
20. Land Costs	53.15	69.23	37.08
21. Miscellaneous Costs	.49	.56	.44
22. ** Interest on Mach. & Equip. Investment	2.92	3.00	2.86
23. Total Allocated Costs	83.27	96.39	69.48
24. Return Over All Listed Costs	62.67	114.02	28.19
25. <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26. Work Units Assigned per Acre	.30	.30	.30
27. Power Costs Allocation Factor	1.00	1.00	1.00
28. Total Listed Cost per Unit of Production	4.10	3.74	4.34
29. Return over listed costs per unit	2.06	3.14	1.09
30. Breakeven Yield/acre	20.80	20.80	20.60
30A. Estimated Total Machine Costs/Acre	31.18	26.67	34.63
31. Total Listed Costs per Acre	124.38	135.81	111.88

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

Crop Data for Flax, 1980

Items	Average of 64 Farms Per Acre	13 High Farms Per Acre	13 Low Farms Per Acre
1 Acres	42.8	39.3	51.4
2 Yield	7.8	13.5	3.5
3 Value per Bushel	5.95	6.97	2.64
4 Crop Product Return	46.14	94.35	9.14
5 Other Crop Income	.51	1.70	.14
6 Total Crop Return	46.65	96.05	9.28
7 <u>DIRECT COSTS</u>			
8 Fertilizer	8.27	7.51	8.89
9 Chemicals	3.76	6.74	1.11
10 Seed & Other	6.75	8.12	5.37
10A Crop Drying	.02		
10B Other Expense	.56	.18	.51
11 Special Hired Labor			
12 Custom Work Hired	2.76	.13	7.49
13 Irrigation Operation			
14 Total Direct Costs	22.12	22.68	23.37
15 Return Over Direct Costs	24.53	73.37	(-14.09)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	14.49	15.44	14.50
18 Farm Power & Machinery - Operation	17.18	22.16	11.75
19 Irrigation Equip., Ownership			
20 Land Costs	25.70	31.23	20.85
21 Miscellaneous Costs			
22 * Interest on Mach. & Equip. Investment	4.24	3.97	4.04
23 Total Allocated Costs	61.61	72.80	51.14
24 Return Over All Listed Costs	(-37.08)	.57	(-65.23)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned Per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.02	.97
28 Total Listed Cost per Unit of Production	10.79	7.05	21.51
29 Return over Listed Costs per Unit	(-4.78)	.04	(-18.83)
30 Breakeven Yield/Acre	14.07	13.70	28.22
30A Estimated Total Machine Costs/Acre	37.75	41.66	35.29
31 Total Listed Costs per Acre	83.73	95.48	74.51

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

Crop Data For Oats, Feed, 1980

Items	Average of 287 Farms Per Acre	57 High Farms Per Acre	57 Low Farms Per Acre
1 Acres	48.9	46.8	57.2
2 Yield	40.0	65.0	18.7
3 Value Per Bushel	1.60	1.70	1.41
4 Crop Product Return	64.01	110.47	26.38
5 Other Crop Income	2.07	6.43	.80
6 Total Crop Return	66.08	116.90	27.18
7 <u>DIRECT COSTS</u>			
8 Fertilizer	13.05	11.71	17.24
9 Chemicals	.94	1.11	1.45
10 Seed & Other	5.95	6.47	5.91
10A Crop Drying			
10B Other Expense	.94	1.07	1.14
11 Special Hired Labor			
12 Custom Work Hired	1.29	.94	2.83
13 Irrigation Operation			.02
14 Total Direct Costs	22.17	21.30	28.59
15 Return Over Direct Costs	43.91	95.60	(-1.41)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	12.69	14.03	12.22
18 Farm Power & Machinery - Operation	16.69	17.39	16.55
19 Irrig. Equip. Ownership			
20 Land Costs	24.84	30.86	21.19
21 Miscellaneous Costs	.12	.26	.02
22 * Interest on Mach & Equip. Investment	4.06	4.52	4.01
23 Total Allocated Costs	58.40	67.06	53.99
24 Return Over All Listed Costs	(-14.49)	28.54	(-55.40)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Production	2.01	1.36	4.41
29 Return over Listed Costs per Unit	(-.36)	.44	(-2.96)
30 Breakeven Yield/Acre	50.36	51.98	58.57
30A Estimated Total Machine Costs/Acre	34.30	36.57	34.67
31 Total Listed Costs per Acre	80.57	88.36	82.58

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

Crop Data for Rye, 1980

Items	Average of 13 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1 Acres	81.2	88.0	72.0
2 Yield	23.9	30.7	14.7
3 Value per Bushel	2.43	2.48	2.46
4 Crop Product Return	58.08	76.09	36.11
5 Other Crop Income			
6 Total Crop Return	58.05	76.09	36.11
7 <u>DIRECT COSTS</u>			
8 Fertilizer	12.78	11.78	14.29
9 Chemicals			
10 Seed & Other	3.98	4.38	3.31
10A Crop Drying			
10B Other Expense	1.07	2.15	
11 Special Hired Labor			
12 Custom Work Hired			
13 Irrigation Operation			
14 Total Direct Costs	17.83	18.31	17.60
15 Return Over Direct Costs	40.22	57.78	18.51
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	11.21	14.04	7.39
18 Farm Power & Machinery - Operation	14.04	14.67	11.48
19 Irrigation Equip. Ownership			
20 Land Costs	19.15	24.50	14.83
21 Miscellaneous Costs	.28	.41	.19
22 *Interest on Mach. & Equip. Investment	3.68	2.95	4.80
23 Total Allocated Costs	48.36	56.57	38.69
24 Return Over All Listed Costs	(-8.14)	1.21	(-20.18)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Production	2.77	2.44	3.83
29 Return over Listed Costs per Unit	(-.34)	.04	(-1.37)
30 Breakeven Yield/Acre	27.24	30.19	22.88
30A Estimated Total Machine Costs/Acre	28.93	31.66	23.67
31 Total Listed Costs per Acre	66.19	74.88	56.29

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

Crop Data For Wheat, 1980

Items	Average of 773 Farms Per Acre	155 High Farms Per Acre	155 Low Farms Per Acre
1 Acres	154.5	143.7	149.5
2 Yield	27.6	44.1	12.5
3 Value Per Bushel	3.94	4.22	3.30
4 Crop Product Return	108.59	186.07	41.19
5 Other Crop Income	5.45	2.38	12.56
6 Total Crop Return	114.04	188.45	53.75
7 <u>DIRECT COSTS</u>			
8 Fertilizer	21.34	20.80	25.24
9 Chemicals	4.98	5.71	4.03
10 Seed & Other	8.55	8.55	8.96
10A Crop Drying	.16	.17	.04
10B Other Expense	1.95	2.10	1.77
11 Special Hired Labor	.06		
12 Custom Work Hired	1.72	2.75	2.64
13 Irrigation Operation			.01
14 Total Direct Costs	38.76	40.08	42.69
15 Return Over Direct Costs	75.28	148.37	11.06
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	13.54	14.21	13.40
18 Farm Power & Machinery - Operation	15.77	15.37	15.88
19 Irrigation Equip. Ownership			
20 Land Costs	34.41	44.61	26.74
21 Miscellaneous Costs	.32	.44	.02
22 *Interest on Mach. & Equip. Investment	4.35	4.03	4.85
23 Total Allocated Costs	68.39	78.66	60.89
24 Return Over All Listed Costs	6.89	69.71	(-49.83)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.99	1.00	1.00
28 Total Listed Cost per Unit of Production	3.89	2.69	8.30
29 Return over Listed Costs per Unit	.25	1.58	(-3.99)
30 Breakeven Yield/Acre	27.26	28.14	31.39
30A Estimated Total Machine Costs/Acre	34.81	35.44	35.89
31 Total Listed Costs per Acre	107.15	118.74	103.58

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

Crop Data For Winter Wheat, 1980

Items	Average of 29 Farms Per Acre	14 High Farms Per Acre	14 Low Farms Per Acre
1 Acres	31.6	29.7	33.9
2 Yield	26.2	41.7	12.6
3 Value per Bushel	3.86	4.09	3.63
4 Crop Product Return	101.01	170.47	45.84
5 Other Crop Income	3.61		6.93
6 Total Crop Return	104.62	170.47	52.77
7 <u>DIRECT COSTS</u>			
8 Fertilizer	14.11	12.53	15.75
9 Chemicals	.70	.44	.94
10 Seed & Other	7.63	7.34	7.91
10A Crop Drying	.13	.20	.06
10B Other Expense	.89	.88	.94
11 Special Hired Labor			
12 Custom Work Hired	.60	.61	.62
13 Irrigation Operation			
14 Total Direct Costs	24.06	22.00	26.22
15 Return Over Direct Costs	80.56	148.47	26.55
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	16.99	14.32	19.72
18 Farm Power & Machinery - Operation	16.58	15.30	17.74
19 Irrigation Equipment Ownership			
20 Land Costs	33.03	38.71	28.57
21 Miscellaneous Costs	.09	.07	.12
22 *Interest on Mach. & Equip. Investment	4.55	4.15	4.89
23 Total Allocated Costs	71.24	72.55	71.04
24 Return Over All Listed Costs	9.32	75.92	(-44.49)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Production	3.64	2.27	7.70
29 Return over Listed Costs per Unit	.36	1.82	(-3.52)
30 Breakeven Yield/Acre	24.69	23.12	26.79
30A Estimated Total Machine Costs/Acre	38.52	34.18	42.76
31 Total Listed Costs per Acre	95.30	94.55	97.26

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

Crop Data For Corn For Grain, 1980

Items	Average of 246 Farms Per Acre	49 High Farms Per Acre	49 Low Farms Per Acre
1 Acres	53.3	57.2	61.0
2 Yield	53.6	91.5	23.9
3 Value per Bushel	2.89	2.96	2.52
4 Crop Product Return	154.86	270.70	60.23
5 Other Crop Income	3.36	.37	6.74
6 Total Crop Return	158.22	271.07	66.97
7 <u>DIRECT COSTS</u>			
8 Fertilizer	26.23	28.53	29.43
9 Chemicals	8.27	11.19	7.03
10 Seed & Other	11.18	11.14	11.56
10A Crop Drying	2.25	3.06	1.80
10B Other Expense	1.35	1.12	2.16
11 Special Hired Labor			
12 Custom Work Hired	3.40	1.19	3.44
13 Irrigation Operation			
14 Total Direct Costs	52.68	56.23	55.42
15 Return Over Direct Costs	105.54	214.84	11.55
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	22.43	27.36	18.66
18 Farm Power & Machinery - Operation	26.13	26.44	23.68
19 Irrigation Equipment Ownership			
20 Land Costs	34.72	47.71	28.45
21 Miscellaneous Costs	.21	.23	.41
22 *Interest on Mach. & Equip. Investment	7.42	7.15	7.92
23 Total Allocated Costs	90.91	108.89	79.12
24 Return Over All Listed Costs	14.63	105.95	(-67.57)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.95	1.00	.88
28 Total Listed Cost per Unit of Production	2.68	1.81	5.63
29 Return Over Listed Costs per Unit	.27	1.16	(-2.83)
30 Breakeven Yield/Acre	49.69	55.78	53.39
30A Estimated Total Machine Costs/Acre	58.25	61.74	52.55
31 Total Listed Costs per Acre	143.59	165.12	134.54

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

Crop Data For Corn For Grain - Irrigated, 1980

Items	Average of 11 Farms Per Acre	5 High Farms Per Acre	5 Low Farms Per Acre
1 Acres	107.3	115.2	94.4
2 Yield	99.7	104.6	88.0
3 Value per Bushel	3.00	3.06	2.95
4 Crop Product Return	299.02	320.08	259.69
5 Other Crop Income			
6 Total Crop Return	299.02	320.08	259.69
7 <u>DIRECT COSTS</u>			
8 Fertilizer	46.11	39.80	44.92
9 Chemicals	11.05	12.00	9.40
10 Seed	14.97	14.79	14.65
10A Crop Drying	2.15	2.27	2.61
10B Other Expense	3.71	6.26	1.64
11 Special Hired Labor			
12 Custom Work Hired	5.06	1.61	5.24
13 Irrigation Oper. (Cost/Acre In. 2.07)	12.44	10.88	10.07
14 Total Direct Costs	95.49	87.61	88.53
15 Return Over Direct Costs	203.53	232.47	171.16
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	23.73	29.30	23.53
18 Farm Power & Mach. - Operation	30.66	27.58	40.60
19 Irrig. Equip. Ownshp (Cost/Acre In. 6.56)	39.38	33.05	43.98
20 Land Costs	49.00	58.80	36.00
21 Miscellaneous Costs	3.62	1.45	5.25
22 *Interest on Mach. & Equip. Invst.	7.02	9.00	6.54
23 Total Allocated Costs	153.39	159.18	155.90
24 Return Over All Listed Costs	50.14	73.29	15.26
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
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.	2.50	2.36	2.78
29 Return over Listed Costs per Unit	.50	.70	.17
30 Breakeven Yield/Units of Prod.	82.96	80.65	82.86
30A Estimated Total Mach. Costs/Acre	64.77	66.95	74.17
31 Total Listed Costs per Acre	248.88	246.79	244.43

*Does not include interest on investment in irrigation equipment.

Crop Data For Potatoes, Processing, 1980

Items	Average of 12 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1 Acres	119.3	91.5	147.0
2 Yield	117.3	141.4	102.3
3 Value per CWT	6.44	7.98	4.91
4 Crop Product Return	755.10	1128.54	502.26
5 Other Crop Income			
6 Total Crop Return	755.10	1128.54	502.26
7 <u>DIRECT COSTS</u>			
8 Fertilizer	31.30	41.52	24.97
9 Chemicals	15.74	10.92	18.76
10 Seed & Other	36.27	38.82	34.71
10A Grain Drying			
10B Other Expense	.85	1.76	.29
11 Special Hired Labor	29.62	39.41	23.54
12 Custom Work Hired	4.82	4.49	5.03
13 Irrigation Operation			
14 Total Direct Costs	118.60	136.92	107.30
15 Return Over Direct Costs	636.50	991.62	394.96
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	56.24	62.22	52.55
18 Farm Power & Machinery - Operation	98.11	115.91	87.09
19 Irrigation Equipment Ownership			
20 Land Costs	47.33	42.17	52.50
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Invstmt.	15.50	19.23	13.18
23 Total Allocated Costs	217.18	239.53	205.32
24 Return Over All Listed Costs	419.32	752.09	189.64
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	3.00	3.00	3.00
27 Power Costs Allocation Factor	.92	.83	1.00
28 Total Listed Cost per Unit of Production	2.86	2.66	3.06
29 Return over Listed Costs per Unit	3.58	5.32	1.85
30 Breakeven Yield/Acre	52.14	47.17	63.67
30A Estimated Total Machine Costs/Acre	173.06	200.35	156.18
31 Total Listed Costs per Acre	335.78	376.45	312.62

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

Crop Data For Soybeans, 1980

Items	Average of 77 Farms Per Acre	15 High Farms Per Acre	15 Low Farms Per Acre
1 Acres	71.3	100.8	80.1
2 Yield	21.1	29.6	9.4
3 Value per Bushel	7.50	8.89	6.23
4 Crop Product Return	158.32	263.09	58.56
5 Other Crop Income	3.55		11.25
6 Total Crop Return	161.87	263.09	69.81
7 <u>DIRECT COSTS</u>			
8 Fertilizer	7.69	11.90	10.74
9 Chemicals	12.62	14.70	14.16
10 Seed & Other	10.90	11.42	12.81
10A Crop Drying	.01		
10B Other Expense	3.14	.65	4.23
11 Special Hired Labor	.48	.65	
12 Custom Work Hired	1.61	2.28	2.65
13 Irrigation Operation			
14 Total Direct Costs	36.45	41.60	44.59
15 Return Over Direct Costs	125.42	221.49	25.22
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	20.49	22.73	16.08
18 Farm Power & Machinery - Operation	23.01	22.74	22.13
19 Irrigation Equipment Ownership			
20 Land Costs	44.70	51.87	36.13
21 Miscellaneous Costs	1.00	1.43	1.51
22 *Interest on Mach. & Equip. Investment	5.78	5.47	5.18
23 Total Allocated Costs	94.98	104.24	81.03
24 Return Over All Listed Costs	30.44	117.25	(-55.81)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.45	.45	.45
27 Power Costs Allocation Factor	.97	.96	.96
28 Total Listed Cost per Unit of Production	6.23	4.93	13.36
29 Return over Listed Costs per Unit	1.44	3.96	(-5.93)
30 Breakeven Yield/Acre	17.52	16.40	20.16
30A Estimated Total Machine Costs/Acre	50.35	52.46	45.16
31 Total Listed Costs per Acre	131.43	145.84	125.62

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

Crop Data for Sugarbeets, 1980

Items	Average of 83 Farms Per Acre	17 High Farms Per Acre	17 Low Farms Per Acre
1 Acres	105.6	57.4	145.8
2 Yield	32.7	49.6	21.4
3 Value per CWT Extractible Sugar	20.05	19.95	20.12
4 Crop Product Return	656.18	988.82	430.14
5 Other Crop Income	3.57	1.97	3.29
Total Crop Return	659.75	990.79	433.43
7 <u>DIRECT COSTS</u>			
8 Fertilizer	29.72	22.72	32.37
9 Chemicals	30.09	27.23	39.08
10 Seed	17.44	15.35	18.92
10A Crop Drying			
10B Other Expense	3.12	3.85	1.80
11 Special Hired Labor	36.37	42.51	27.61
12 Custom Work Hired	14.86	19.13	8.00
13 Irrigation Operation			
14 Total Direct Costs	131.60	130.79	127.78
15 Return Over Direct Costs	528.15	860.00	305.65
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	63.19	61.09	62.23
18 Farm Power & Machinery - Operation	77.58	63.43	78.48
19 Irrig. Equip. Ownership			
20 Land Costs	74.92	98.47	73.59
21 Miscellaneous Costs	.97	1.36	.25
22 *Interest on Mach. & Equip. Investment	17.32	17.20	17.94
23 Total Allocated Costs	233.98	241.55	232.49
24 Return Over All Listed Costs	294.17	618.45	73.16
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned Per Acre	2.00	2.00	2.00
27 Power Costs Allocation Factor	.88	.89	.87
28 Total Listed Cost per Unit of Prod.	11.17	7.51	16.85
29 Return Over Listed Cost per Unit	8.99	12.48	3.42
30 Breakeven Yield/Units of Prod.	18.23	18.66	17.91
30A Estimated Total Machine Costs/Acre	168.00	154.48	163.99
31 Total Listed Costs per Acre	365.58	372.34	360.27

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

Crop Data For Sunflowers, 1980

Items	Average of 460 Farms Per Acre	92 High Farms Per Acre	92 Low Farms Per Acre
1 Acres	110.4	93.8	92.1
2 Yield	12.3	16.6	7.3
3 Value per CWT.	10.85	11.59	10.00
4 Crop Product Return	133.46	192.88	72.96
5 Other Crop Income	1.46	1.58	1.43
6 Total Crop Return	134.92	194.46	74.39
7 <u>DIRECT COSTS</u>			
8 Fertilizer	18.60	16.93	21.80
9 Chemicals	7.82	9.22	6.66
10 Seed & Other	6.76	6.43	6.73
10A Crop Drying	.81	.59	.56
10B Other Expense	2.28	1.73	2.57
11 Special Hired Labor	.05	.27	
12 Custom Work Hired	2.18	1.04	3.82
13 Irrigation Operation			
14 Total Direct Costs	38.50	36.21	42.14
15 Return Over Direct Costs	96.42	158.25	32.25
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	17.16	18.32	14.27
18 Farm Power & Machinery - Operation	20.52	19.89	21.52
19 Irrig. Equip. Ownership			
20 Land Costs	36.92	43.42	28.51
21 Miscellaneous Costs	.49	.86	.27
22 *Interest on Mach. & Equip. Investment	5.61	5.97	5.66
23 Total Allocated Costs	80.70	88.46	70.23
24 Return Over All Listed Costs	15.72	69.79	(-37.98)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.96	.95	.96
28 Total Listed Cost per Unit of Production	9.69	7.49	15.40
29 Return over Listed Costs per Unit	1.28	4.19	(-5.21)
30 Breakeven Yield/Acre	10.99	10.76	11.24
30A Estimated Total Machine Costs/Acre	44.74	44.87	44.00
31 Total Listed Costs per Acre	119.20	124.67	112.37

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

Crop Data For Beans, Pinto, 1980

Items	Average of 9 Farms Per Acre
1 Acres	58.3
2 Yield	6.1
3 Value per Production Unit	20.84
4 Crop Product Return	127.26
5 Other Crop Income	
6 Total Crop Return	127.26
7 <u>DIRECT COSTS</u>	
8 Fertilizer	9.73
9 Chemicals	8.95
10 Seed	20.89
10A Crop Drying	
10B Other Expense	.26
11 Special Hired Labor	
12 Custom Work Hired	7.53
13 Irrigation Operation	
14 Total Direct Costs	47.36
15 Return Over Direct Costs	79.90
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	17.40
18 Farm Power & Mach. - Operation	25.65
19 Irrig. Equip. Ownership	
20 Land Costs	42.78
21 Miscellaneous Costs	.91
22 *Interest on Mach. & Equip. Investment	5.17
23 Total Allocated Costs	91.91
24 Return Over All Listed Costs	(-12.01)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.50
27 Power Costs Allocation Factor	.83
28 Total Listed Cost per Unit of Prod.	22.81
29 Return Over Listed Costs per Unit	(-1.97)
30 Breakeven Yield/Units of Prod.	6.68
30A Estimated Total Machine Costs/Acre	53.24
31 Total Listed Costs per Acre	139.27

Crop Data For Other Legume Hay, 1980

Items	Average of 329 Farms Per Acre	66 High Farms Per Acre	66 Low Farms Per Acre
1 Acres	68.7	60.9	71.3
2 Yield	1.7	3.6	.7
3 Value per Ton	48.69	61.24	34.05
4 Crop Product Return	81.50	220.23	23.88
5 Other Crop Income	.36	.34	.25
6 Total Crop Return	81.86	220.57	24.13
7 <u>DIRECT COSTS</u>			
8 Fertilizer	4.99	4.73	5.65
9 Chemicals	.04		
10 Seed	2.22	2.59	1.77
10A Crop Drying	.01		
10B Other Expense	.76	1.71	.46
11 Special Hired Labor			
12 Custom Work Hired	.66	.90	.91
13 Irrigation Operation			
14 Total Direct Costs	8.68	9.93	8.79
15 Return Over Direct Costs	73.18	210.64	15.34
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	17.58	22.86	14.62
18 Farm Power & Machinery - Operation	22.08	24.20	20.51
19 Irrig. Equip. Ownership			
20 Land Costs	26.12	28.94	23.48
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	6.01	7.45	5.31
23 Total Allocated Costs	71.79	83.45	63.92
24 Return Over All Listed Costs	1.39	127.19	(-48.58)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.98	.99	.95
28 Total Listed Cost per Unit of Prod.	47.93	25.96	103.68
29 Return over Listed Costs per Unit	.97	35.37	(-69.26)
30 Breakeven Yield/Units of Prod.	1.66	1.52	2.14
30A Estimated Total Machine Costs/Acre	46.11	55.11	41.05
31 Total Listed Costs per Acre	80.47	93.38	72.71

*Does not include interest on investment in irrigation equipment.

Crop Data for Alfalfa Hay, 1980

Items	Average of 129 Farms Per Acre	26 High Farms Per Acre	26 Low Farms Per Acre
1 Acres	43.3	36.7	32.5
2 Yield	1.6	2.6	.6
3 Value per Ton	61.91	65.08	52.35
4 Crop Product Return	101.52	172.02	32.22
5 Other Crop Income	.60	1.77	
6 Total Crop Return	102.12	173.79	32.22
7 <u>DIRECT COSTS</u>			
8 Fertilizer	6.58	3.71	1.91
9 Chemicals	.37		.18
10 Seed	1.89	2.83	.68
10A Crop Drying			
10B Other Expense	1.11	.90	1.32
11 Special Hired Labor	.12		
12 Custom Work Hired	1.20	.14	.49
13 Irrigation Operation			
14 Total Direct Costs	11.27	7.58	4.58
15 Return Over Direct Costs	90.85	166.21	27.64
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	24.90	21.71	21.33
18 Farm Power & Machinery - Operation	32.96	34.80	28.87
19 Irrig. Equip. Ownership			
20 Land Costs	29.22	35.19	23.38
21 Miscellaneous Costs	.14		
22 *Interest on Mach. & Equip. Invstmt.	7.98	6.40	6.72
23 Total Allocated Costs	95.20	98.10	80.30
24 Return Over All Listed Costs	(-4.35)	68.11	(-52.66)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.98	1.00	.99
28 Total Listed Cost per Unit of Prod.	64.93	39.98	137.90
29 Return Over Listed Costs per Unit	(-2.65)	25.77	(-85.55)
30 Breakeven Yield/Units of Prod.	1.72	1.62	1.62
30A Estimated Total Machine Costs/Acre	66.64	63.00	57.25
31 Total Listed Costs per Acre	106.47	105.68	84.88

*Does not include interest on investment in irrigation equipment.

Crop Data for Annual Hay, 1980

Items	Average of 36 Farms Per Acre	12 High Farms Per Acre	12 Low Farms Per Acre
1 Acres	20.2	19.3	18.9
2 Yield	1.4	2.5	.8
3 Value per Ton	39.03	48.92	32.08
4 Crop Product Return	54.11	124.20	27.14
5 Other Crop Income	1.09	.67	
6 Total Crop Return	55.20	124.87	27.14
7 <u>DIRECT COSTS</u>			
8 Fertilizer	8.24	7.31	15.29
9 Chemicals	.50	.67	.63
10 Seed	8.79	10.88	10.53
10A Crop Drying	.25	.83	
10B Other Expense	.55	.41	.79
11 Special Hired Labor			
12 Custom Work Hired	.45		1.22
13 Irrigation Operation			
14 Total Direct Costs	18.78	20.10	28.46
15 Return Over Direct Costs	36.42	104.77	(-1.32)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	18.68	17.93	15.07
18 Farm Power & Machinery - Operation	26.05	27.53	22.84
19 Irrig. Equip. Ownership			
20 Land Costs	27.39	31.33	32.33
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Invstmt.	6.45	6.38	4.94
23 Total Allocated Costs	78.57	83.17	75.18
24 Return Over All Listed Costs	(-42.15)	21.60	(-76.50)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.94	.98	.94
28 Total Listed Cost per Unit of Prod.	69.18	40.67	122.44
29 Return Over Listed Costs per Unit	(-29.36)	8.51	(-90.38)
30 Breakeven Yield/Units of Prod.	2.56	2.11	3.23
30A Estimated Total Machine Costs/Acre	51.48	51.84	43.66
31 Total Listed Costs per Acre	97.35	103.27	103.64

*Does not include interest on investment in irrigation equipment.

Crop Data for Grain Silage, 1980

Items	Average of 28 Farms Per Acre	14 High Farms Per Acre	14 Low Farms Per Acre
1 Acres	34.7	26.0	43.4
2 Yield	2.9	4.6	1.9
3 Value per Ton	27.32	33.50	21.14
4 Crop Product Return	79.51	153.35	40.44
5 Other Crop Income	.46		.71
6 Total Crop Return	79.97	153.35	41.15
7 <u>DIRECT COSTS</u>			
8 Fertilizer	14.24	13.15	14.88
9 Chemicals	.49	.85	.28
10 Seed	7.55	10.19	5.94
10A Crop Drying			
10B Other Expense	.66	1.04	.46
11 Special Hired Labor			
12 Custom Work Hired	.09		.14
13 Irrigation Operation			
14 Total Direct Costs	23.03	25.23	21.70
15 Return Over Direct Costs	56.94	128.12	19.45
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	19.21	17.60	20.18
18 Farm Power & Machinery - Operation	24.02	28.23	21.50
19 Irrig. Equip. Ownership			
20 Land Costs	32.61	35.29	29.93
21 Miscellaneous Costs	.09	.23	
22 *Interest on Mach. & Equip. Investment	6.89	6.84	6.92
23 Total Allocated Costs	82.82	88.19	78.53
24 Return Over All Listed Costs	(-25.88)	39.93	(-59.08)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.97	.99	.95
28 Total Listed Cost per Unit of Prod.	36.37	24.79	52.41
29 Return Over Listed Costs per Unit	(-8.89)	8.71	(-30.89)
30 Breakeven Yield/Units of Production	3.87	3.39	4.74
30A Estimated Total Machine Costs/Acre	50.18	52.67	48.69
31 Total Listed Costs per Acre	105.85	113.42	100.23

*Does not include interest on investment in irrigation equipment.

Crop Data For Corn & Sorghum Silage, 1980

Items	Average of 233 Farms Per Acre	47 High Farms Per Acre	47 Low Farms Per Acre
1 Acres	36.8	31.4	38.1
2 Yield	9.2	18.1	4.6
3 Value per Ton	17.63	19.81	15.42
4 Crop Product Return	161.93	358.34	70.42
5 Other Crop Income	2.26	1.78	2.15
6 Total Crop Return	164.19	360.12	72.57
7 <u>DIRECT COSTS</u>			
8 Fertilizer	19.62	17.96	22.89
9 Chemicals	4.70	5.89	2.94
10 Seed & Other	9.16	9.62	10.55
10A Crop Drying	.03	.10	
10B Other Expense	1.09	.41	3.36
11 Special Hired Labor			
12 Custom Work Hired	2.12	1.11	.66
13 Irrigation Operation			
14 Total Direct Costs	36.72	35.09	40.40
15 Return Over Direct Costs	127.47	325.03	32.17
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	27.80	30.39	25.77
18 Farm Power & Machinery - Operation	36.10	38.69	36.24
19 Irrigation Equipment Ownership			
20 Land Costs	28.58	31.34	22.72
21 Miscellaneous Costs	.05		.10
22 *Interest on Mach. & Equip. Investment	9.15	9.09	9.25
23 Total Allocated Costs	101.68	109.51	94.08
24 Return Over All Listed Costs	25.79	215.52	(-61.91)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned Per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.99	.98	.97
28 Total Listed Cost per Unit of Production	15.07	7.99	29.45
29 Return Over Listed Costs per Unit	2.80	11.91	(-13.56)
30 Breakeven Yield/Acre	7.85	7.30	8.72
30A Estimated Total Machine Costs/Acre	74.46	78.91	71.70
31 Total Listed Costs per Acre	138.40	144.60	134.48

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

Crop Data For Bluegrass Seed, 1980

Items	Average of 6 Farms Per Acre
1 Acres	82.6
2 Yield	6.4
3 Value per Pound	.13
4 Crop Product Return	.84
5 Other Crop Income	
6 Total Crop Return	.84
7 <u>DIRECT COSTS</u>	
8 Fertilizer	32.76
9 Chemicals	1.27
10 Seed & Other	1.25
10A Crop Drying	
10B Other Expense	.10
11 Special Hired Labor	
12 Custom Work Hired	1.31
13 Irrigation Operation	
14 Total Direct Costs	36.69
15 Return Over Direct Costs	(-35.85)
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Machinery - Ownership	16.47
18 Farm Power & Machinery - Operation	11.71
19 Irrigation Equipment Ownership	
20 Land Costs	34.00
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Investment	3.62
23 Total Allocated Costs	65.80
24 Return Over All Listed Costs	(-101.65)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.40
27 Power Costs Allocation Factor	.72
28 Total Listed Cost per Unit of Production	15.97
29 Return Over Listed Costs per Unit	(-15.84)
30 Breakeven Yield/Acre	788.38
30A Estimated Total Machine Costs/Acre	32.67
31 Total Listed Costs Per Acre	102.49

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

Crop Data For Timothy Seed, 1980

Items	Average of 30 Farms Per Acre	10 High Farms Per Acre	10 Low Farms Per Acre
1 Acres	62.4	54.2	45.2
2 Yield	78.8	140.9	36.4
3 Value per Pound	.37	.52	.21
4 Crop Product Return	29.13	73.28	7.63
5 Other Crop Income	3.08	3.04	3.47
6 Total Crop Return	32.21	76.32	11.10
7 <u>DIRECT COSTS</u>			
8 Fertilizer	22.45	21.16	22.52
9 Chemicals	2.80	.81	7.39
10 Seed & Other	.69	.76	1.75
10A Crop Drying			
10B Other Expense	.32	.68	.51
11 Special Hired Labor			
12 Custom Work Hired	3.32	.54	12.59
13 Irrigation Operation			
14 Total Direct Costs	29.58	23.95	44.76
15 Return Over Direct Costs	2.63	52.37	(-33.66)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	11.51	10.95	10.01
18 Farm Power & Machinery - Operation	11.37	11.27	11.97
19 Irrigation Equipment Ownership			
20 Land Costs	27.93	30.40	27.30
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	3.83	3.94	3.48
23 Total Allocated Costs	54.64	56.56	52.76
24 Return Over All Listed Costs	(-52.01)	(-4.19)	(-86.42)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.89	.92	.92
28 Total Listed Cost per Unit of Production	1.07	.57	2.68
29 Return Over Listed Costs per Unit	(-.66)	(-.03)	(-2.38)
30 Breakeven Yield/Acre	227.62	154.83	464.38
30A Estimated Total Machine Costs/Acre	28.92	26.52	33.86
31 Total Listed Costs per Acre	84.22	80.51	97.52

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

Crop Data for Millet , 1980

Items	Average of 6 Farms Per Acre
1 Acres	16.2
2 Yield	183.6
3 Value per Production Unit	4.17
4 Crop Product Return	765.56
5 Other Crop Income	2.04
6 Total Crop Return	767.60
7 <u>DIRECT COSTS</u>	
8 Fertilizer	4.26
9 Chemicals	.56
10 Seed	5.74
10A Crop Drying	
10B Other Expense	
11 Special Hired Labor	
12 Custom Work Hired	
13 Irrigation Operation	
14 Total Direct Costs	10.56
15 Return Over Direct Costs	757.04
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Machinery - Ownership	9.87
18 Farm Power & Machinery - Operation	15.85
19 Irrig. Equip. Ownership	
20 Land Costs	22.67
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Investment	4.63
23 Total Allocated Costs	53.02
24 Return over All Listed Costs	704.02
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.30
27 Power Costs Allocation Factor	1.05
28 Total Listed Cost per Unit of Prod.	.35
29 Return over Listed Costs per Unit	3.83
30 Breakeven Yield/Units of Prod.	15.25
30A Estimated Total Machine Costs/Acre	30.35
31 Total Listed Costs per Acre	63.58

Crop Data For Summer Fallow - Maximum, 1980

Items	Average of 166 Farms Per Acre	33 High Farms Per Acre	33 Low Farms Per Acre
1 Acres			
2 Yield			
3 Value per Production Unit			
4 Crop Product Return			
5 Other Crop Income			
6 Total Crop Return			
7 <u>DIRECT COSTS</u>			
8 Fertilizer			
9 Chemicals			
10 Seed & Other			
10A Crop Drying			
10B Other Expense			
11 Special Hired Labor			
12 Custom Work Hired			
13 Irrigation Operation			
14 Total Direct Costs			
15 Return Over Direct Costs			
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Machinery - Ownership	12.32	11.98	13.35
18 Farm Power & Machinery - Operation	15.34	13.91	15.03
19 Irrigation Equipment Ownership			
20 Land Costs	25.60	24.09	27.76
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Investment	3.89	3.78	4.04
23 Total Allocated Costs	57.15	53.76	60.18
24 Return Over All Listed Costs			
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.98	1.00	1.00
28 Total Listed Cost per Unit of Production			
29 Return Over Listed Costs per Unit			
30 Breakeven Yield/Acre			
30A Estimated Total Machine Costs/Acre	31.63	29.67	32.73
31 Total Listed Costs per Acre	58.54	53.76	66.38

*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 17A pertain to the major livestock enterprises.

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

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

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

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

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

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

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

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

Table 11A - Hogs, Farrow, Finish, General, 1980

Items	Average of 31 Farms	10 High Farms	10 Low Farms
1 Pounds of Hogs Produced	57061	41605	47238
		Per CWT	
2 Net Increase in Value of Hogs	43.40	50.73	37.97
3 Other Miscellaneous Hog Income			
4 Total Value Produced	43.40	50.73	37.97
5 <u>POUNDS OF FEED FED</u>			
6 Corn	249.7	133.0	332.9
7 Small Grain	125.8	129.0	64.9
8 Complete Ration	52.5	47.1	100.9
9 Protein, Salt & Mineral & Milk	48.3	33.8	60.1
10 Total Concentrates	476.3	342.9	558.8
11 Forages	44.6	2.4	3.2
12 <u>FEED COST</u>			
13 Grains	16.48	12.60	18.18
14 Complete Ration	6.13	6.07	11.52
15 Protein, Salt & Mineral & Milk	6.53	3.96	8.82
16 Forages	.54	.07	.07
17 Pasture			
18 Total Feed Costs	29.68	22.70	38.59
19 Return Over Feed Costs	13.72	28.03	(-.62)
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	1.58	1.50	1.56
22 Veterinary Expense	1.05	.95	.87
23 Custom Work	.28	.34	.15
24 Special Hired Labor			
25 Total Other Direct Costs	2.91	2.79	2.58
26 Return Over Feed & Other Direct Costs	10.81	25.24	(-3.20)
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF .97)	1.45	2.00	1.02
29 Livestock Equipment Costs (ECAF 1)	2.14	2.04	3.28
30 Building & Fences (BCAF 1)	1.39	.73	2.07
31 Total Allocated Costs	4.98	4.77	6.37
32 Return Over All Listed Costs	5.83	20.47	(-9.57)
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	146.22	223.51	98.39
35 Price Rec. per CWT all Animals	41.33	45.32	39.92
36 Price Rec. per CWT Sold Mkt. only	44.27	51.92	40.15
37 Number of Litters Farrowed	39	36	32
37A Litters/Bearing Female/year	9.8	36.0	32.0
38 Number of Pigs Born per Litter	11.7	12.1	9.7
39 Number of Pigs Weaned per Litter	8.8	9.5	7.7
40 Percent Death Loss	17.1	15.3	12.7
41 Average Wt. of all Hogs Sold	168.9	134.3	183.6
42 Average Wt. of Mkt. Hogs Sold	138.2	85.1	170.1
43 Price per CWT Concentrate Fed	6.12	6.60	6.89
44 Price per CWT Protein, Salt & Mineral	13.54	11.71	14.67
45 Pounds of Pork Purchased	2724	2678	3287
46 Total Listed Costs per CWT Pork	37.57	30.26	47.54

Table 11B - Hogs, Finishing, 1980

Items	Average of 13 Farms	6 High Farms	6 Low Farms
1 Average Number of Pigs on Hand	94.4	77.5	122.2
2 Pounds of Hogs Produced	34616	34979	37887
		PER CWT	
3 Net Increase in Value of Hogs	34.81	38.81	31.29
4 Other Miscellaneous Hog Income			
5 Total Value Produced	34.81	38.81	31.29
6 <u>POUNDS OF FEED FED</u>			
7 Corn	271.5	109.8	421.9
8 Small Grain	148.5	80.1	213.6
9 Complete Ration	133.1	259.9	23.5
10 Protein, Salt & Mineral & Milk	51.2	30.3	70.7
11 Total Concentrates	604.3	480.1	729.7
12 Forages			
13 <u>FEED COST</u>			
14 Grains	17.77	8.75	26.19
15 Complete Ration	8.53	13.84	4.12
16 Protein, Salt & Mineral & Milk	5.21	4.85	5.34
17 Forages			
18 Pasture	.01	.03	
19 Total Feed Costs	31.52	27.47	35.65
20 Return Over Feed Costs	3.29	11.34	(-4.36)
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	.69	.35	1.04
23 Veterinary Expense	.11	.06	.15
24 Custom Work	.64	.68	.64
25 Special Hired Labor			
26 Total Other Direct Costs	1.44	1.09	1.83
27 Return over Feed & Other Direct Costs	1.85	10.25	(-6.19)
28 <u>ALLOCATED COSTS</u>			
29 Power & Machinery Costs (PCAF .93)	2.07	1.61	2.32
30 Livestock Equipment Costs (ECAF 1)	1.62	1.23	1.85
31 Building & Fences (BCAF 1)	2.71	2.97	2.33
32 Total Allocated Costs	6.40	5.81	6.50
33 Return over All Listed Costs	(-4.55)	4.44	(-12.69)
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	110.44	141.28	87.75
36 Price Rec. per CWT	42.29	44.83	39.98
37 Average Weight of Pigs Sold	220.6	216.1	224.9
38 Average Price Paid per Pig Bought	34.69	28.13	36.63
39 Average Weight per Pig Bought	47.3	46.6	47.8
40 Number of Pigs Purchased	137	62	224
41 Number of Pigs Transferred in	69	150	
42 Average Weight of Pigs Transferred in.	53.3	53.1	
43 Pounds of Pork Purchased	6480	2889	10700
44 Percent Death Loss	4.7	2.7	6.5
45 Price per CWT Concentrate Fed	5.21	5.72	4.89
46 Price per CWT Protein, Salt & Min. Fed	10.18	16.01	7.56
47 Effective Daily Gain-Lbs. per Day per Pig	1.00	1.24	.85
48 Total Listed Cost per CWT Pork Produced	39.36	34.37	43.98

Table 11C - Hogs, Weaning Pig Production

Items	Average of 41 Farms	14 High Farms	14 Low Farms
1 Number of Litters Farrowed	49	42	44
		PER LITTER	
2 Net Increase in Value of Hogs	252.31	334.12	86.00
3 Other Miscellaneous Weaning Pig Income	.18	.62	
4 Total Value Produced	252.49	334.74	86.00
5 <u>POUNDS OF FEED FED</u>			
6 Corn	493.0	370.6	533.5
7 Small Grain	1032.4	874.9	326.3
8 Complete Ration	1193.4	416.3	164.6
9 Protein, Salt & Mineral & Milk	792.3	641.8	973.1
10 Total Concentrates	3511.1	2303.6	997.5
11 Forages	102.5	276.5	39.0
12 <u>FEED COST</u>			
13 Grains	65.86	51.36	82.39
14 Complete Ration	33.18	41.60	37.39
15 Protein, Salt & Mineral & Milk	79.86	69.50	92.80
16 Forages	1.86	5.29	.23
17 Pasture	.88	.26	.30
18 Total Feed Costs	181.64	168.01	213.11
19 Return Over Feed Costs	70.85	166.73	(-27.11)
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	11.12	17.14	10.25
22 Veterinary Expense	5.82	5.95	3.16
23 Custom Work	3.10	4.69	2.57
24 Special Hired Labor			
25 Total Other Direct Costs	20.04	27.78	15.98
26 Return Over Feed & Other Direct Costs	50.81	138.95	(-43.09)
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF 1.00)	21.05	21.10	16.63
29 Livestock Equipment Costs (ECAAF 1)	12.31	13.62	16.74
30 Building & Fences (BCAF 1)	17.48	25.51	14.62
31 Total Allocated Cost	50.84	60.23	47.99
32 Return Over All Listed Costs	(-.03)	78.72	(-91.08)
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	139.01	199.25	87.28
35 Average Price Rec. per Animal Sold	37.12	38.79	35.24
36 Average Price per Pig Sold or Transferred	31.09	34.24	27.80
37 Average Wght. per Pig Sold or Transferred	46.0	47.7	42.1
38 Number of Pigs Produced	339	347	255
39 Number of Pigs Born per Litter	8.9	9.8	7.6
40 Number of Pigs Weaned per Litter	7.0	8.3	5.9
41 Percent Death Loss	17.6	12.7	17.3
42 Price per CWT Concentrate Fed	5.10	7.05	3.54
43 Price per CWT Protein, Salt & Min. Fed	10.08	10.83	9.54
44 Feed & Supp. Costs per Pig Produced	29.15	23.70	39.53
45 Total Listed Costs per Litter	252.52	256.02	277.08

Table 12 - Dairy Cows, Commercial, General, 1980

Items	Average of 166 Farms	33 High Farms	33 Low Farms
1 Average Number of Cows	39.0	44.5	31.3
		PER COW	
2 Pounds of Milk	12640	15111	9961
3 Pounds of Butterfat	481.0	680.3	350.3
4 Percent of Butterfat in Milk	3.8	4.5	3.5
5 <u>Value of Produce</u>			
6 Dairy Products Sold	1524.82	1886.31	1151.73
7 Dairy Products Used in Home	13.41	16.00	12.43
8 Milk Fed to Livestock	15.15	14.67	18.34
9 Net Increases in Value of Cows	(-16.67)	38.02	(-71.41)
10 Other Miscellaneous Dairy Income	.33		
11 Total Value Produced	1537.04	1955.00	1111.09
12 <u>POUNDS OF FEED FED</u>			
13 Corn	1799.9	2418.5	1218.0
14 Small Grain	1961.8	1710.0	1583.0
15 Complete Ration	892.0	1147.8	832.0
16 Protein, Salt & Mineral	990.5	924.4	1094.0
17 Total Concentrates	5644.2	6200.7	4727.0
18 Legume Hay	7539.6	7058.1	9011.5
19 Other Hay & Dry Roughage	626.7	944.0	478.1
20 Silage	10522.1	11108.6	9158.9
21 <u>FEED COSTS</u>			
22 Grains	170.95	184.61	126.65
23 Complete Ration	64.13	77.39	62.11
24 Protein/Salt/Min. (Cost/CWT Fed 10.20)	101.00	100.16	112.01
25 All Hay & Dry Roughage	178.10	174.07	216.93
26 Silage	82.77	83.53	74.50
27 Pasture	8.41	5.37	16.01
28 Total Feed Costs	605.36	625.13	608.21
29 Return Over Feed Cost	931.68	1329.87	502.88
30 <u>OTHER DIRECT COSTS</u>			
31 Misc. Livestock Expense	66.15	82.76	58.56
32 Veterinary Expense	28.21	36.07	24.09
33 Custom Work Hired	60.82	67.53	46.01
34 Special Hired Labor			
35 Total Other Direct Costs	155.18	186.36	128.66
36 Return Over Feed & Other Direct Costs	776.50	1143.51	374.22
37 <u>ALLOCATED COSTS</u>			
38 Power & Machinery Costs (PCAF 1.00)	72.06	79.13	67.00
39 Livestock Equipment Costs (ECAAF 1)	46.50	56.36	45.18
40 Building & Fences (BCAF 1)	54.59	63.75	58.54
41 Total Allocated Costs	173.15	201.26	170.72
42 Return Over All Listed Costs	603.35	942.25	203.50
43 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
44 Return for \$100 Feed Fed	253.91	312.74	182.68
45 Feed Cost per CWT Milk	4.79	4.14	6.10
46 Feed Cost per Pound of Butterfat	1.26	.92	1.74
47 Pounds of Milk per Pound of Concentrate	2.24	2.44	2.11
48 Average Price per CWT Milk Sold	12.29	12.69	11.90
49 Average Price per Pound of Butterfat	3.23	2.82	3.37
50 Total Listed Costs per CWT Milk Produced	7.39	6.70	9.11
51 Dairy Cow Turnover Percentage	30.8	33.7	28.8
52 Total Listed Costs per Cow	933.69	1012.75	907.59

Table 13 - Other Dairy - Commercial - Replacement, 1980

Items	Average of 163 Farms	33 High Farms	33 Low Farms
1 Number of Head	51.0	41.2	44.5
		PER HEAD	
2 Net Increase in Value	303.00	485.07	170.92
3 Other Miscellaneous Income	.06	.39	
4 Total Income	303.06	485.46	170.92
5 <u>POUNDS OF FEED FED</u>			
6 Corn	251.2	147.2	328.7
7 Small Grain	292.0	208.4	412.8
8 Complete Ration	111.8	155.3	186.4
9 Protein, Salt & Minerals	152.7	137.2	109.0
10 Hay & Dry Roughage	3072.3	2622.7	3644.1
11 Silage	3895.3	3346.6	4878.7
12 Milk	97.9	103.0	107.3
13 <u>FEED COST</u>			
14 Grains	24.53	15.78	33.44
15 Complete Ration	9.12	12.04	15.71
16 Protein, Salt & Minerals	20.10	17.09	16.90
17 Hay & Dry Roughage	65.06	48.50	88.02
18 Silage	30.90	23.11	45.06
19 Milk	11.31	12.21	11.42
20 Pasture	6.69	7.11	6.79
21 Total Feed Costs	167.71	135.84	217.34
22 Return Over Feed Costs	135.35	349.62	(-46.42)
23 <u>OTHER DIRECT COSTS</u>			
24 Miscellaneous Expense	.53		.22
25 Veterinary Expense	.10		.02
26 Custom Work Hired	.02		
27 Special Hired Labor			
28 Total Other Direct Costs	.65		.24
29 Return Over Feed & Other Direct Costs	134.70	349.62	(-46.66)
30 <u>ALLOCATED COSTS</u>			
31 Power & Machinery Costs (PCAF 1.00)	12.64	11.16	13.20
32 Livestock Equipment Costs (ECAAF 1)	8.10	6.69	10.12
33 Buildings & Fences (BCAF 1)	9.62	9.93	9.36
34 Total Allocated Costs	30.36	27.78	32.68
35 Return Over All Listed Costs	104.34	321.84	(-79.34)
36 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
37 Return for \$100 Feed Fed	180.71	357.35	78.64
38 Percent Death Loss - Total	7.9	5.3	6.8
39 Percent Calf Death Loss	18.4	11.4	17.2
40 Total Listed Costs per Head	198.72	163.62	250.26

Table 14 - All Dairy & Dual Purpose Cattle, 1980

Items	Average of 167 Farms	33 High Farms	33 Low Farms
1 Average Number of Cows	38.9	42.6	32.2
2 Value of Dairy Products	1552.10	PER COW 1917.54	233.35
3 Net Increase in Value	377.97	578.24	161.74
4 Miscellaneous Dairy Income	.41		
5 Total Value Produced	1930.57	2495.78	395.09
6 <u>POUNDS OF FEED FED</u>			
7 Grains	4462.9	4913.2	3251.4
8 Complete Rations	1040.3	1526.0	1428.8
9 Protein, Salt & Min., Incl. Milk Equiv.	1205.3	1014.0	1072.6
10 Hay & Dry Roughage	12140.4	11852.7	2387.7
11 Silage	15618.3	17207.3	3818.2
12 <u>FEED COST</u>			
13 Grains	202.62	220.12	144.47
14 Complete Rations	76.63	107.61	107.95
15 Protein, Salt & Min., Incl. Milk	141.59	135.26	130.75
16 Hay & Dry Roughage	261.98	243.87	311.52
17 Silage	123.42	126.55	122.76
18 Pasture Costs	16.97	15.38	20.00
19 Total Feed Costs	823.21	848.79	837.45
20 Return Over Feed Costs	1107.36	1646.99	557.64
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	66.81	89.15	61.34
23 Veterinary Expense	28.41	36.10	23.98
24 Custom Work	60.75	72.98	45.25
25 Special Hired Labor			
26 Total Other Direct Costs	155.97	198.23	130.57
27 Return Over Feed & Other Direct Costs	951.39	1448.76	427.07
28 <u>ALLOCATED COSTS</u>			
29 Power & Machinery Costs	87.53	91.72	80.65
30 Livestock Equipment Costs	56.39	72.89	67.25
31 Building & Fences	66.37	83.45	66.45
32 Total Allocated Costs	210.29	248.06	214.35
33 Return Over All Listed Costs	741.10	1200.70	212.72
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	234.52	294.04	166.59
36 Total Listed Costs per Cow	1189.47	1295.08	182.37

Table 15A - Beef Breeding, 1980 (Farm, Whole Herd, Commercial)

Items	Average of 77 Farms	15 High Farms	15 Low Farms
1 Average Number of Beef Cows	52.1	40.7	48.2
2 Average Number of Other Beef An. & Bulls	52.6	47.4	37.4
3 Pounds of Beef Produced	33746	30334	21547
		PER COW	
4 Net Increase in Value	364.09	555.50	207.57
5 Other Miscellaneous Beef Income	.42		
6 Total Value Produced	364.51	555.50	207.57
7 <u>POUNDS OF FEED FED</u>			
8 Grain	456.6	845.5	397.0
9 Protein, Salt & Mineral	376.9	253.7	98.5
10 Legume Hay	7795.8	6981.2	9423.8
11 Other Hay & Dry Roughage	671.6	443.9	578.2
12 Silage	3557.4	4201.5	4475.8
13 <u>FEED COST</u>			
14 Grain	18.29	32.31	15.50
15 Protein, Salt & Mineral	25.20	17.20	12.95
16 Legume Hay	121.96	90.29	176.33
17 Other Hay & Dry Roughage	6.89	3.76	5.91
18 Silage	25.12	29.51	39.98
19 Pasture	37.24	34.47	30.98
20 Total Feed Costs	234.70	207.54	281.65
21 Return Over Feed Cost	129.81	347.96	(-74.08)
22 <u>OTHER DIRECT COSTS</u>			
23 Miscellaneous Livestock Expense	5.83	4.35	6.41
24 Veterinary Expense	5.14	4.67	4.48
25 Custom Work	6.93	13.29	5.54
26 Special Hired Labor			
27 Total Other Direct Costs	17.90	22.31	16.43
28 Return Over Feed & Other Direct Costs	111.91	325.65	(-90.51)
29 <u>ALLOCATED COSTS</u>			
30 Power & Machinery Costs (PCAF 1.00)	18.13	18.25	16.07
31 Livestock Equipment Costs (ECAAF 1)	6.87	8.90	7.43
32 Building & Fences (BCAF 1)	15.20	27.07	15.28
33 Total Allocated Costs	40.20	54.22	38.78
34 Return Over All Listed Costs	71.71	271.43	(-129.29)
35 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
36 Return for \$100 Feed Fed	155.31	267.66	73.70
37 Price per CWT Sold	63.73	61.27	57.78
38 Price per CWT Calves Sold or Transf.	71.16	70.58	79.49
39 Average Weight per Head Sold	702.4	849.2	698.0
40 Average Weight per Calf Sold or Transf.	483.4	529.3	445.5
41 Percent Death Loss	3.4	1.6	4.7
42 Percent Calf Crop	94.4	97.7	91.7
43 Total Listed Costs per Cow	292.80	284.07	336.86

Table 15B - Beef Feeders, 1980

Items	Average of 30 Farms	10 High Farms	10 Low Farms
1 Average Number of Beef Feeders	81.5	26.0	56.4
2 Pounds of Beef Produced	54632	18026	40710
		PER CWT.	
3 Net Increase in Value of Animals	40.50	60.82	33.69
4 Other Miscellaneous Beef Income			
5 Total Value Produced	40.50	60.82	33.69
6 <u>POUNDS OF FEED FED</u>			
7 Grain	445.8	391.7	511.9
8 Protein, Salt & Mineral	120.8	92.8	13.3
9 Legume Hay	513.3	423.1	589.7
10 Other Hay & Dry Roughage	23.4	35.2	78.6
11 Silage	730.2	332.9	1459.1
12 <u>FEED COST</u>			
13 Grain	18.68	16.55	25.11
14 Protein, Salt & Mineral	5.13	7.55	1.47
15 Legume Hay	9.91	7.32	11.27
16 Other Hay & Dry Roughage	.31	.27	1.13
17 Silage	5.86	1.86	12.35
18 Pasture	.16	.21	.12
19 Total Feed Cost	40.05	33.76	51.45
20 Return Over Feed Cost	.45	27.06	(-17.76)
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	.84	.17	1.29
23 Veterinary Expense	.84	1.30	1.15
24 Custom Work Hired	1.72	2.65	1.81
25 Special Hired Labor			
26 Total Other Direct Costs	3.40	4.12	4.25
27 Return Over Feed & Other Direct Costs	(-2.95)	22.94	(-22.01)
28 <u>ALLOCATED COSTS</u>			
29 Power & Machinery Costs (PCAF .97)	1.86	3.77	2.56
30 Livestock Equipment Costs (ECAF 1)	1.32	2.89	1.36
31 Buildings & Fences (BCAF 1)	1.82	2.81	2.54
32 Total Allocated Costs	5.00	9.47	6.46
33 Return Over All Listed Costs	(-7.95)	13.47	(-28.47)
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	101.12	180.13	65.48
36 Price per CWT Sold	64.62	65.74	66.79
37 Average Weight per Head Sold	996.2	847.0	856.9
38 Price per CWT Bought	78.94	66.42	78.63
39 Average Weight per Head Bought	472.6	371.2	511.5
40 Number of Head Bought	63	31	24
41 Percent Death Loss	1.0	2.3	.6
42 Effective Daily Gain - lbs/Head/Day	1.84	1.90	1.98
43 Total Listed Cost per CWT Produced	48.45	47.35	62.16

Table 16A - Sheep, Farm, Commercial, 1980

Items	Average of 16 Farms	8 High Farms	8 Low Farms
1 Average Number of Ewes	123.2	143.6	102.8
2 Pounds of Lambs & Mutton Produced	12002	16491	7513
3 Pounds of Wool Produced	1085	1618	553
4 <u>VALUE OF PRODUCE</u>		<u>PER EWE</u>	
5 Wool	8.78	10.52	6.36
6 Net Increase in Value of Animals	61.30	81.88	32.56
7 Other Miscellaneous Sheep Income	.02	.03	
8 Total Value Produced	70.10	92.43	38.92
9 <u>POUNDS OF FEED FED</u>			
10 Grain	374.2	346.7	412.5
11 Protein, Salt & Mineral	64.4	103.8	9.3
12 Legume Hay	1098.2	1095.8	1101.7
13 Other Hay & Dry Roughage	81.2	88.8	70.5
14 Silage	214.9		515.1
15 <u>FEED COST</u>			
16 Grain	14.96	15.08	14.79
17 Protein, Salt & Mineral	5.23	8.21	1.07
18 Legume Hay	22.34	19.97	25.66
19 Other Hay & Dry Roughage	.95	.95	.95
20 Silage	1.97		4.72
21 Pasture	7.00	8.98	4.25
22 Total Feed Costs	52.45	53.19	51.44
23 Return Over Feed Costs	17.65	39.24	(-12.52)
24 <u>OTHER DIRECT COSTS</u>			
25 Miscellaneous Livestock Expense	1.14	.83	1.58
26 Veterinary Expense	2.37	2.51	2.19
27 Custom Work	2.90	3.09	2.62
28 Special Hired Labor			
29 Total Other Direct Costs	6.41	6.43	6.39
30 Return Over Feed & Other Direct Costs	11.24	32.81	(-18.91)
31 <u>ALLOCATED COSTS</u>			
32 Power & Machinery Costs (PCAF 1.00)	7.73	7.40	7.93
33 Livestock Equipment Costs (ECAF 1)	2.22	2.37	1.89
34 Building & Fences (BCAF 1)	7.66	5.18	11.32
35 Total Allocated Costs	17.61	14.95	21.14
36 Return Over All Listed Costs	(-6.37)	17.86	(-40.05)
37 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
38 Return for \$100 Feed Fed	133.64	173.76	75.66
39 Price per CWT Lamb & Mutton Sold	56.03	55.89	56.56
40 Price per CWT Lamb Sold or Transf.	64.21	64.74	63.32
41 Av. Weight of Lambs Sold or Transf.	94.0	95.5	91.6
42 Pounds of Wool Per Sheep Sheared	7.3	8.5	5.3
43 Number of Ewes Kept for Lambing	132	159	105
44 Percent Lamb Crop	125.8	136.5	110.5
45 Percent Death Loss	10.6	8.8	13.9
46 Total Listed Costs per Ewe	76.47	74.57	78.97

Table 17A - Chickens, Laying Flock, Farm, 1980

Items	Average of 4 Farms
1 Average Number of Hens	5006.7
2 Value of Produce	
3 Eggs Sold & Used	7.56
4 Increase in Value of Flock	(-1.07)
6 Total Value Produced	6.49
	<u>PER HEN</u>
7 <u>POUNDS OF FEED FED</u>	
8 Grain	.7
9 Complete Commercial Feed	66.5
10 Protein, Salt & Mineral	5.7
11 Total Pounds of Feed	72.9
12 Total Feed Cost	4.78
13 Return Over Feed Cost	1.71
14 <u>OTHER DIRECT COSTS</u>	
14A Miscellaneous Livestock Expense	.10
14B Veterinary Expense	
14C Custom Work	
14D Special Hired Labor	
14E Total Other Direct Costs	.10
15 Return Over Feed & Other Direct Costs	1.61
16 <u>ALLOCATED COSTS</u>	
17 Power & Mach. Costs (PCAF .75)	.18
18 Livestock Equip. Costs (ECAAF 1)	.25
19 Building & Fences (BCAF 1)	.16
20 Total Allocated Cost	.59
21 Return Over All Listed Costs	1.02
22 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
23 Return for \$100 Feed Fed	135.78
24 Eggs Laid per Hen	202.1
24A Dozen of Eggs per Hen	16.8
24B Percent of Lay	55.4
25 Price per Dozen Eggs Sold	.45
26 Feed Cost per Dozen Eggs	.28
26A Other Direct Costs per Doz. Eggs	
26B Allocated Costs per Doz. Eggs	
26C Pounds of Feed/Dozen Eggs	4.3
27 Return over Feed Costs per Doz. Eggs	.11
28 Percent Death Loss	15.8
29 Total Listed Costs per Hen	5.47

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1980

Farm Grown Grains

Oats	\$ 1.50
Barley, Feed	2.26
Wheat	3.78
Oats Mixture	1.98
Corn	2.67

Hay

Alfalfa-Brome	\$ 55.00
Wild Hay	33.00
Mixed Legume	45.00

Other Roughages

Corn Silage

Milk For Feed

Whole Milk - Gr.A. 11.81 Per CWT.

Home Produce

Milk
Beef (live)
Hogs (live)

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

EXPLANATION OF "WORK UNITS"

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

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

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

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR, 1980

Items	1965	1970	1975	1979	1980
<u>Miscellaneous</u>					
Average Tillable Acres	491	465	528	638	668
Total Farm Capital	42436	89957	181222	326071	351633
Expenses per Dollar Income	.81	.93	.94	.89	.89
Percent Income from Farm Crops	44	44	64	71	80
Percent Income From Farm Livestock	56	56	36	29	20
HH & Personal Expenses	3869	6205	13283	20060	19913
Trac. & Mach. Exp. per Crop Acre	7.17	11.31	20.16	30.60	34.75
<u>Efficiencies</u>					
Yield Per Acre					
Oats	53.1	40.8	39.6	56.5	40.0
Alfalfa	1.9	2.3	2.5	3.0	1.7
Barley	43.5	36.9	37.7	54.3	41.0
Wheat	27.2	25.4	29.2	33.8	27.6
Flax	8.2	11.3	8.6	13.9	7.8
Sugar Beets	22.5		11.2	15.6	32.7 *
Corn	33.3	50.5	54.1	63.4	53.6
Sunflowers		8.4	15.8	14.3	12.3
Soybeans					21.1
			*CWT. Extractible Sugar		
<u>Return Above Feed Cost Per:</u>					
Dairy Cow	\$ 177	325	318	950	932
CWT Hogs	11	3	22	11	3
Ewe	15	12	3	40	37
Hogs Litter	83	33	203	77	71
CWT Cattle	8	9	7	29	2
Beef Cow	25	66	(-63)	258	130
<u>Prices Received Per:</u>					
Oats, Bushel	\$.54	.56	1.37	1.19	1.60
Alfalfa, Ton	15.00	15.00	34.00	25.00	49.00
Barley, Bushel	1.03	.91	2.61	2.12	2.68
Wheat, Bushel	1.52	1.78	3.66	3.57	3.94
Flax, Bushel	2.68	2.26	6.13	5.46	5.95
Sugar Beets, Ton			22.00	26.01	
Sugar Beets, CWT. Ext. Sugar					20.05
Corn, Bushel	1.05	1.19	2.39	2.04	2.89
Sunflowers, CWT	4.00	4.54	9.87	9.34	10.85
Soybeans					7.50
CWT Milk	3.63	4.79	7.72	11.23	12.29
CWT Beef	21.00	29.00	34.00	67.00	65.00
CWT Hogs	21.00	21.00	51.00	43.00	42.00
CWT Lambs	23.00	22.00	44.00	67.00	64.00

SUMMARY OF FARM EARNINGS BY YEARS, 1980

Items	1965	1970	1975	1979	1980
Number of Records Analyzed	202	385	1078	835	770
<u>Farm Receipts</u>					
Livestock	12480	15950	18473	33190	35913
Crops	4970	7957	32700	63054	81314
Mach.&Equip. Sold & Gas Tax Ref.	410	394	1385	1693	3083
Income from Work Off the Farm	188	250	859	1084	1062
Miscellaneous	635	2001	1646	3666	4666
(1) Total Farm Sales	18683	26552	55063	102687	126041
(2) Increase in Farm Capital	2345	2771	9510	34125	23862
(3) Family Living from the Farm	283	337	454	587	619
(4) Total Farm Rec. (1 + 2 + 3)	21311	29660	65027	137399	150522
<u>Farm Expenses</u>					
Livestock & Livestock Exp.	1806	2881	2262	6463	5136
Feed Bought	3232	2733	3625	4706	6675
Fertilizers & Chemicals	867	1645	7001	11931	17034
Other Crop Expenses	1017	1444	3011	13995	16316
Custom Work Hired	659	785	1435	2658	2958
Gas, Oil & Grease Bought (F.S.)	1002	1302	2892	6465	8116
Rep. & Op. Mach, Trac. & Auto (F.S.)	914	1477	3459	6214	6697
Rep. & Upkeep of Real Estate	148	275	769	1145	1187
Rep. & Upkeep of Lvstk. Equip.	95	221	137	297	363
Wages of Hired Labor	654	962	2203	3988	4755
Utility Exp. (F.S.)	262	392	567	1071	1228
Real Estate Taxes	637	860	1115	2106	2403
Gen. Farm Expense	272	424	1049	1939	2246
(5) Total Cash Operating Expense	11592	15401	29525	62978	75113
(6) Pw. Crop & Gen. Mach. Bought (F.S.)	1908	3239	12210	21203	17319
(7) Livestock Equip. Bought	195	357	495	1024	839
(8) Bldgs. & Fencing Bought	1255	2604	6894	11982	11620
(9) TOTAL FARM PURCHASES (5 to 8)	14950	21601	49124	97187	104946
(10) Decrease in Farm Capital					
(11) Interest on Farm Capital	2068	5314	10588	21631	23779
(12) Unpaid Family Labor	96	586	225	101	133
(13) Labor Chg. for Part. & Other Op.			187	372	315
(14) Bd Furn. Hired Labor	86	57	58	43	42
(15) TOTAL FARM EXPENSE (9 to 14)	17200	27458	60182	119334	129215
(16) Return to Labor & Mgt. (4 - 15)	4111	2202	4854	18065	21306
(17) NET CASH INCOME (1 - 9)	3733	4951	5939	5500	21095

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