

VOCATIONAL AGRICULTURE FARM ANALYSIS

FARM BUSINESS MANAGEMENT

SOUTHEASTERN MINNESOTA

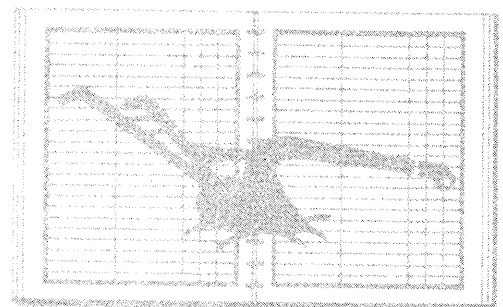
ANNUAL
REPORT
1980

Adult Educational Program

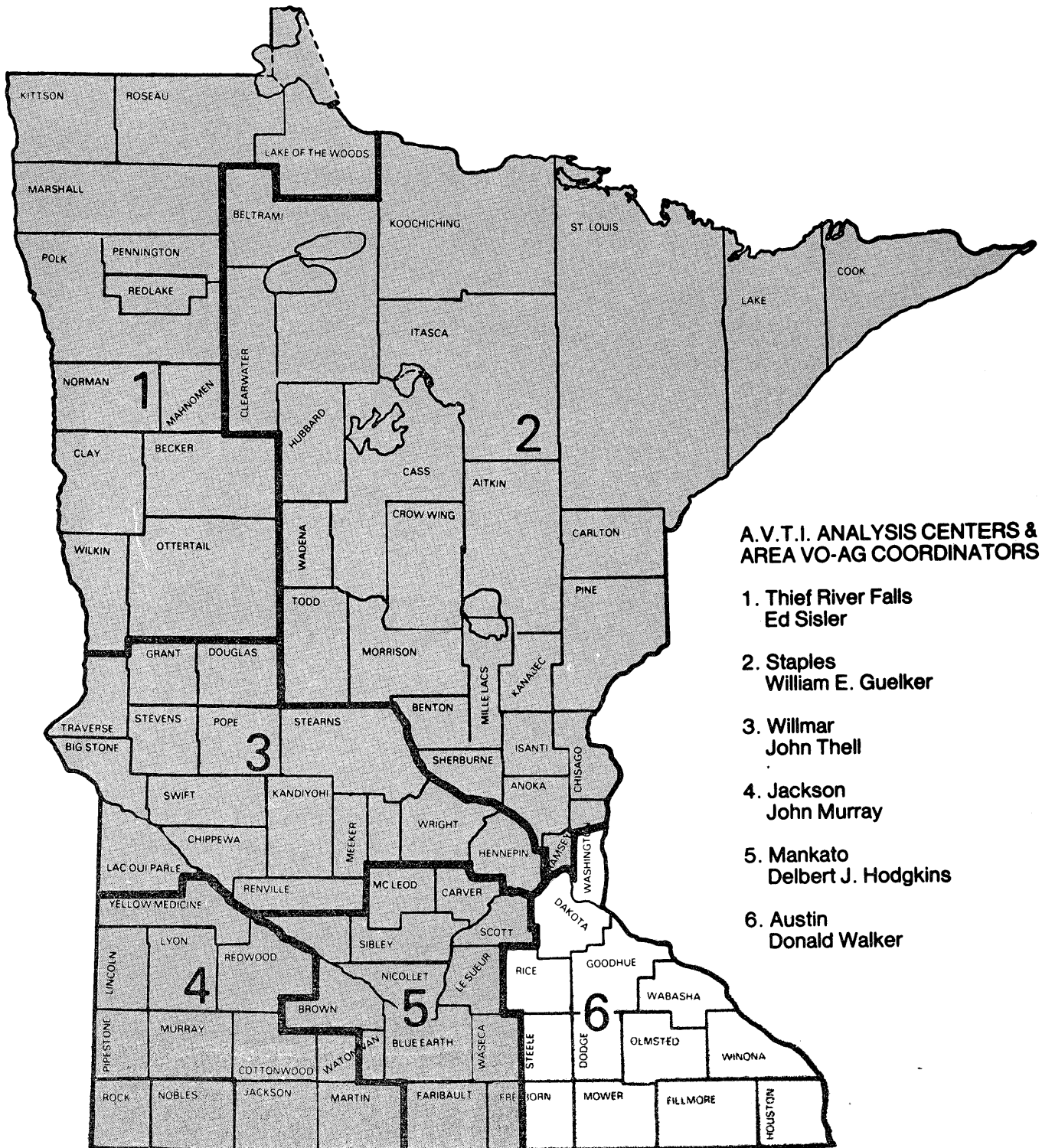
April 1, 1981

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

Austin Area Vocational-Technical Institute



VO-AG FARM MANAGEMENT AREAS



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1980 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT
PROGRAM IN SOUTHEASTERN MINNESOTA
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Introduction

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:

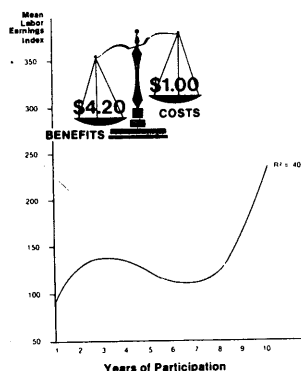
Year 1 - Farm business records and accounts.

Year 2 - Farm business analysis and evaluation.

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.

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

Below is a listing of the schools involved and the instructors responsible for these programs.

ADULT FARM MANAGEMENT

<u>School</u>	<u>Instructor(s)</u>	<u>School</u>	<u>Instructor</u>
Albert Lea AVTI	Norman Fredin	Southland H.S.	Dwain Vangsness
Austin AVTI	Ronald Hayes		Gary Thome
Blooming Prairie H.S.	Gene Francis	Spring Valley H.S.	James Erredge
	Craig Bauman	Wanamingo H.S.	Jeff Davidson
Byron-Kasson-Mantorville H.S.	Ken Levos	Winona AVTI	Gerald Lehnherr
Faribault AVTI	Ken Stassen		
	Ron Shiflet	<u>Veterans Co-op Farm Management</u>	
	Dean Hanson		
Goodhue H.S.	Chris Back	<u>School</u>	<u>Instructor</u>
Houston H.S.	Norbert Phillips	Austin AVTI	Michael Borleske
Kenyon H.S.	Jerry Bartel	Byron H.S.	Gilman Shubert
Lake City H.S.	Mark Stenzel	Lewiston H.S.	Paul Gardner
Lanesboro H.S.	Gary Sande	Owatonna H.S.	Vic Richardson
LeRoy-Ostrander H.S.	Walt Hultstrand	Preston H.S.	Kenneth Byrne
Lewiston H.S.	Loyel Hoseck	Red Wing AVTI	Jim Morrison
Northfield H.S.	Philip Sebring	Spring Grove H.S.	Boyde Anderson
Owatonna H.S.	John Zwiebel		
	Vic Richardson		
Rochester AVTI	Frank Quam	<u>Full-time AVTI</u>	
Red Wing AVTI	James Kelm	<u>Farm Operation and Management Programs</u>	
St. Charles H.S.	Loren Westman		
		<u>School</u>	
		Faribault AVTI	Carl Ziebarth
			Ron Summers
		Winona AVTI	David Schroeder
			Andrew Marthaler

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

TABLE 1 - FARM INVENTORIES - 1980

ITEMS		AVERAGE OF 416 FARMS	
1	SIZE OF FARM - TOTAL ACRES	359.2	
2	-TILLABLE ACRES	309.7	
3	WORK UNITS - CROPS	159.73	
4	-LIVESTOCK	313.05	
5	-OTHER	8.34	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	481.12	
7	NUMBER OF WORKERS	1.67	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 284480	
		<u>JAN 1</u>	<u>DEC 31</u>
9	PRODUCTIVE LIVESTOCK		
10	DAIRY COWS	15761	19139
11	OTHER DAIRY CATTLE	11151	12796
12	BEEF BREEDING CATTLE	3831	4127
13	BEEF FEEDER CATTLE	6247	6704
14	HOGS	14363	17280
15	SHEEP (INCLUDING FEEDERS) & GOATS	141	214
16	POULTRY - ALL TYPES	49	46
17	OTHER LIVESTOCK	67	170
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 51610	60475
19	CROP, SEED & FEED	51915	65852
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	4596	4765
22	POWER & MACHINERY	37420	40134
23	IRRIGATION EQUIPMENT	22	71
24	CUSTOM WORK EQUIPMENT	93	79
25	LIVESTOCK EQUIPMENT	10577	12253
26	TOTAL POWER, MACHINERY & EQUIPMENT	52708	57301
27	LAND	210355	218609
28	BUILDINGS-FENCES-ETC.	65077	72510
29	TOTAL FARM CAPITAL	\$ 431664	474748
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	43084

ITEMS		83 HIGH PROFIT FARMS		83 LOW PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	539.5		311.0	
2	-TILLABLE ACRES	480.6		260.5	
3	WORK UNITS - CROPS	254.52		134.55	
4	-LIVESTOCK	410.56		244.95	
5	-OTHER	11.13		7.69	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	676.22		387.18	
7	NUMBER OF WORKERS	2.01		1.65	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 340281		273052	
		<u>JAN 1</u>	<u>DEC 31</u>	<u>JAN 1</u>	<u>DEC 31</u>
9	PRODUCTIVE LIVESTOCK				
10	DAIRY COWS	21349	25737	10258	11557
11	OTHER DAIRY CATTLE	15149	18259	5560	5700
12	BEEF BREEDING CATTLE	3317	3368	7562	7940
13	BEEF FEEDER CATTLE	11856	12208	5916	5855
14	HOGS	17625	21916	15562	18371
15	SHEEP (INCLUDING FEEDERS) & GOATS	114	203	170	323
16	POULTRY-ALL TYPES	--	--	223	228
17	OTHER LIVESTOCK	48	48	--	--
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 69457	81739	45251	49974
19	CROP, SEED & FEED	92005	130762	38597	41473
20	POWER, MACHINERY & EQUIPMENT	--	--	--	--
21	AUTO & TRUCK (FARM SHARE)	5660	6529	4716	4793
22	POWER & MACHINERY	59310	64905	29648	30588
23	IRRIGATION EQUIPMENT	--	--	101	348
24	CUSTOM WORK EQUIPMENT	468	398	--	--
25	LIVESTOCK EQUIPMENT	13654	15115	11653	13354
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 79092	86947	46118	49084
27	LAND	271183	279298	232906	245664
28	BUILDINGS-FENCES-ETC.	98377	105949	49436	61261
29	TOTAL FARM CAPITAL	\$ 610114	684695	412308	447456
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	--	74581	--	35148

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

	AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$	\$	\$
2 DAIRY COWS	3685	5926	1738
3 DAIRY PRODUCTS	35842	51275	18254
4 OTHER DAIRY CATTLE	3866	5711	1562
5 BEEF BREEDING CATTLE	1365	1013	3377
6 BEEF FEEDER CATTLE	9575	20019	9642
7 HOGS COMPLETE & MIXED	25483	35386	18975
8 HOGS FINISHING	9944	15139	10700
9 HOGS PRODUCING WEANING PIGS	2289	1821	4637
10 SHEEP, GOATS & WOOL, FARM FLOCK	119	94	101
11 SHEEP & WOOL, FEEDER LAMBS	19	--	96
12 CHICKENS (INCLUDING HENS & BROILERS)	16	--	44
13 TURKEYS	--	--	--
14 EGGS	851	--	4206
15 OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	500	--	--
16 OTHER MISCELLANEOUS LIVESTOCK INCOME	3	--	12
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$93557	136384	73342
18 SALE OF CROPS			
19 WHEAT	678	661	993
20 OTHER SMALL GRAINS	596	1133	592
21 CORN	27259	50188	19819
22&22A SOYBEANS & SUNFLOWERS	19110	32093	13503
23 OTHER ROW CROPS	1573	4622	682
24 LEGUMES & OTHER FORAGE	431	559	213
25 GRASS SEED	--	--	--
26 FRUITS & NUTS	--	--	--
27 VEG. ROADSIDE MARKET & SPEC.	1	--	5
28 NURSERY, TIMBER & OTHER	6	--	--
29 SET ASIDE ACRES-GOV. PAYMENTS	84	175	10
30 TOTAL SALES FROM CROPS	\$49738	89432	35818
31 CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	388	455	484
A. CAP. ASSETS SOLD (BLDGS & IMPVTS.)	296	255	145
B. CAP. ASSETS SOLD (LAND)	1690	--	295
32 GAS TAX REFUND	112	185	92
33 INCOME FROM WORK OFF THE FARM	1240	1914	925
34 CUSTOM WORK ENTERPRISE INCOME	--	--	--
35 PATRONAGE REFUNDS	1437	2616	1001
36 MISCELLANEOUS FARM INCOME	1266	2106	1206
37 TOTAL FARM SALES	\$149723	233345	113307
38 INCREASE IN FARM CAPITAL	43084	74581	35148
39 FAMILY LIVING FROM THE FARM	705	854	587
40 TOTAL FARM RECEIPTS (37)+(38)+(39)	\$193512	308780	149042

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

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

	AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
1 PURCHASE OF LIVESTOCK	\$		
2 DAIRY COWS	1503	419	1455
3 OTHER DAIRY CATTLE	1465	1806	1179
4 BEEF BREEDING CATTLE	557	517	1267
5 BEEF FEEDER CATTLE	4846	10620	4373
6 HOGS COMPLETE & MIXED	2062	5204	997
7 HOGS FINISHING	3153	6095	1667
8 HOGS PRODUCING WEANING PIGS	314	42	1068
9 SHEEP & GOATS	39	71	57
10 SHEEP & FEEDER LAMBS	25	--	125
11 CHICKENS (INCLUDING HENS & BROILERS)	114	--	568
12 TURKEYS	--	--	--
13 OTHER PRODUCTIVE LIVESTOCK	265	--	--
14 MISCELLANEOUS LIVESTOCK EXPENSE	4811	5819	4669
15 FEED BOUGHT	19345	23746	19722
16 FERTILIZER	10460	17245	8282
17 CHEMICALS	4691	7602	3990
18 OTHER CROP EXPENSE	7406	12002	6235
19 IRRIGATION OPERATION COSTS	5	--	18
20 CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	--	--	--
21 CUSTOM WORK HIRED	3820	4263	3984
22 REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1187	1409	993
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1703	2401	1764
24 GAS, OIL & GREASE BOUGHT (FS)	5772	7999	5459
25 REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	4847	6611	4552
26 REPAIR & UPKEEP OF IRRIG. EQUIPMENT	--	--	--
27 REPAIR CUSTOM WORK ENTERPRISE	--	--	--
28 WAGES OF HIRED LABOR	3354	5601	4299
29 PERSONAL PROP. & REAL ESTATE TAXES	3339	5533	2836
30 GENERAL FARM EXPENSE	2130	2656	2482
31 TELEPHONE EXPENSE (FS)	308	319	359
32 ELECTRICITY EXPENSE (FS)	2182	2832	2146
33 TOTAL CASH OPERATING EXPENSE	\$ 89703	130815	84544
34 POW. CROP & GEN. MACH. BOUGHT (FS)	13241	22634	9566
35 IRRIGATION EQUIPMENT BOUGHT	70	--	289
36 CUSTOM WORK EQUIPMENT BOUGHT	--	--	--
37 LIVESTOCK EQUIPMENT BOUGHT	4000	4493	3968
38 NEW REAL ESTATE & IMPROVEMENT	23317	24200	30303
39 TOTAL FARM PURCHASES (33) thru (38)	\$130332	182142	128670
40 DECREASE IN FARM CAPITAL	--	--	--
41 INTEREST ON FARM CAPITAL	31724	45318	30092
42 UNPAID FAMILY LABOR	914	778	1058
43 LABOR CHARGE FOR PARTNERS & OTHER OP.	1921	4344	1164
44 BOARD FURNISHED HIRED LABOR	125	223	67
45 TOTAL FARM EXPENSE (39) THRU (44)	\$165016	232804	161051
46 RET. TO OP. LAB. & MGMT. SING. OP. (2A/40)-(45)	28496	75976	(-12009)
47 NUMBER OF OPERATORS	1	1	1
48 FULL TIME OPERATOR EQUIVALENTS	1.17	1.31	1.14
49 RET. TO OP. LAB. & MGMT/FULL TIME OPERATOR EQUIVALENTS	27081	66973	(-7826)
RETURN TO OPERATORS LABOR & MGMT. represents the return for the operators labor and Management after all expenses are deducted.			

TABLE 3 - ENTERPRISE STATEMENT - 1980

	AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
1 RETURNS & NET INCREASES			
2 PRODUCTIVE LIVESTOCK	\$		
3 DAIRY COWS	35363	51338	16900
4 OTHER DAIRY CATTLE	11148	18469	4419
5 BEEF BREEDING CATTLE	1913	1734	3667
6 FEEDER CATTLE	4128	8015	3595
7 HOGS, COMPLETE & MIXED	25829	33696	19464
8 HOGS, FINISHING ENTERPRISE	6412	9898	6990
9 PRODUCING WEANING PIGS	2985	1816	7071
10 SHEEP & GOATS	139	120	118
11 SHEEP, FEEDER LAMBS	10	--	49
12 CHICKENS (INCL. HENS & BROILERS)	752	--	3688
13 TURKEYS	--	--	--
14 OTHER PRODUCTIVE LIVESTOCK	337	--	--
15 TOTAL ALL PROD. LIVESTOCK	\$ 89017	125086	65962
16 LESS THE VALUE OF FEED FED TO LS	51208	66913	44362
17 RETURN OVER FEED FROM LIVESTOCK (15-16)	37809	58173	21599
18 CROP, SEED & FEED	72741	134165	44743
19 COOPERATIVE PATRONAGE REFUNDS	1437	2616	1001
20 MISC. FARM INCOME	1266	2106	1206
21 CUSTOM WORK ENTERPRISE	(-14)	(-70)	--
22 TOTAL RETURNS & NET INCREASES (17+18+19+20+21)	\$113238	196990	68550
23 EXPENSES & NET DECREASES			
24 TRUCK & AUTO (FS)	4528	5771	4463
25 TRACTORS & CROP MACHINERY	18005	26135	15957
26 IRRIGATION EQUIPMENT	21	--	42
27 ELECTRICITY	2182	2832	2146
28 LIVESTOCK EQUIPMENT	3574	4535	3327
29 BUILDINGS, FENCES & TILING	7372	10659	6964
30 BARE LAND	(-26)	--	81
31 MISC. LIVESTOCK EXPENSE	4811	5819	4669
32 LABOR	4855	7093	5978
33 LABOR CHARGE FOR OTHER OP(S)	1921	4344	1164
34 PROPERTY TAX	3339	5533	2836
35 GENERAL FARM EXP. & TELEPHONE	2438	2975	2841
36 INTEREST ON FARM CAPITAL	31724	45318	30092
37 TOTAL EXPENSES & NET DECREASES	\$ 84742	121014	80559
38 RET. TO OPS. LABOR & MGMT. (22-37)	28496	75976	(-12009)
39 NUMBER OF FARM OPERATORS	1	1	1
40 FULL TIME OPERATOR EQUIVALENTS	1.17	1.31	1.14
41 RTRN. OPR. LBR. & MGMT./FULL TIME OPR.	27081	66973	(-7826)

TABLE 4 - HOUSEHOLD EXPENSE - 1980

ITEMS	AVERAGE OF 228 FARMS	PER ADULT EQUIV	46 HIGH PROFIT FARMS	PER ADULT EQUIV.	46 LOW PROFIT FARMS	PER ADULT EQUIV.
1 NUMBER OF PERSONS - FAMILY	4		4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.2		3.1		3.1	
3 CHURCH & WELFARE	706	220.63	854	275.48	432	139.35
4 MEDICAL CARE & HEALTH INSURANCE	1621	506.56	1804	581.94	1430	461.29
5 FOOD & MEALS BOUGHT	3327	1039.69	3529	1138.39	3203	1033.23
6 OPERATING EXPENSE & SUPPLIES	1380	431.25	1026	330.97	1385	446.77
7 FURNISHINGS & EQUIPMENT	1150	359.38	1346	434.19	1101	355.16
8 CLOTHING & CLOTHING MATERIALS	1006	314.38	1038	334.84	883	284.84
9 PERSONAL CARE, PERSONAL SPENDING	543	169.69	527	170.00	626	201.94
10 EDUCATION	239	74.69	212	68.39	206	66.45
11 RECREATION	644	201.25	639	206.13	572	184.52
12 GIFTS & SPECIAL EVENTS	908	283.75	848	273.55	1212	390.97
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	794	248.13	649	209.35	770	248.39
14 OPERATOR SHARE UPKEEP ON DWELLING	287	89.69	191	61.61	280	90.32
14A CASH RENT (PERSONAL)	--	--	--	--	--	--
15 PERSONAL SHARE TELEPHONE & ELECTRIC EXP.	559	174.69	596	192.26	517	166.77
15A PERSONAL SHARE-GENERAL FARM EXPENSE	64	20.00	82	26.45	66	21.29
16 TOTAL CASH LIVING EXPENSE	\$ 13227	4133.44	13341	4303.55	12686	4092.26
17 PERSONAL SHARE NEW TRUCK & AUTO	380	118.75	442	142.58	239	77.10
18 NEW DWELLING BOUGHT	1246	389.38	43	13.87	1238	399.35
19 TAXES & OTHER DEDUCTIONS	1908	596.25	3359	1083.55	961	310.00
20 LIFE INS & OTHER SAVINGS & INVESTMENTS	2131	665.94	3399	1096.45	1543	497.74
21 TOTAL HOUSEHOLD & PERSONAL (16)THRU(20)	\$ 18891	5903.44	20585	6640.32	16668	5376.77
22 TOTAL FAMILY LIVING FROM THE FARM (33)	696	217.50	695	224.19	643	207.42
23 TOTAL CASH & NON-CASH EXP. (21) + (22)	\$ 19588	6121.25	21280	6864.52	17311	5584.19
24						
25						
	QTY. OP. SHARE		QTY. OP. SHARE		QTY. OP. SHARE	
26 MILK & CREAM (QUARTS)	557	\$ 128	552	\$ 134	365	\$ 93
27 BEEF & BUFFALO (POUNDS)	578	407	669	469	589	375
28 PORK (POUNDS)	376	133	240	76	418	149
29 LAMB, MUTTON, GOAT (POUNDS)	2	1	--	--	--	--
30 POULTRY, ALL FOWL (POUNDS)	3	2	--	--	4	2
31 EGGS (DOZEN)	1	1	--	--	1	1
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL	--	25	--	16	--	24
33 TOTAL FAMILY LIVING FROM THE FARM	--	\$ 696	--	\$ 695	--	\$ 643

EXPLANATION OF RATIOS IN TABLE 5

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

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

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

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

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

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

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

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

TABLE 5 - NET WORTH STATEMENT--OPERATOR - 1980

ITEMS	AVERAGE OF 342 FARMS		68 HIGH PROFIT FARMS		68 LOW PROFIT FARMS	
	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
1 TOTAL PRODUCTIVE LIVESTOCK	46693	55252	68530	80609	43084	47488
2 CROP, SEED & FEED	49746	62255	98388	136145	34626	36376
3 TOTAL POWER, MACH & EQUIP	49290	54170	79513	89152	44277	47080
4 LAND (ACRES OWNED & TILLABLE)**	94753	104746	143613	149247	109862	121334
5 BUILDINGS, FENCES, ETC.	58483	66726	94518	105047	47714	58906
6 TOTAL FARM CAPITAL	\$ 298965	\$ 343149	484562	560200	279562	311183
7 NON-FARM ASSETS	18563	20984	22670	25303	19044	20131
7A CASH ON HAND & IN BANK	4675	6076	4991	7325	3986	7084
8 DWELLING	17439	18445	21508	21537	17334	18759
9 TOTAL ASSETS	\$ 339702	\$ 388554	533731	614365	319927	357156
10 REAL ESTATE MORTGAGES	99810	119557	142119	154838	101941	132070
11 CHATTEL MORTGAGES	56461	63780	81578	90765	57395	65364
12 NOTES	20698	20537	32222	31547	23378	22936
13 ACCOUNTS PAYABLE	6852	7379	17495	16170	4987	7051
14 TOTAL LIABILITIES	\$ 183820	\$ 211253	273414	293320	187701	227421
15 FARMERS NET WORTH (9-14)	\$ 155881	\$ 177401	260317	321044	132226	129734
16 GAIN (OR LOSS) IN NET WORTH	--	21519	--	60727	--	(-2491)
17 SUPPLEMENTARY MANAGEMENT INFORMATION						
18 RET. TO OPERATORS LABOR & MGMT. (6B/47)	\$	AVERAGE		HIGH		LOW
19 RET. TO CAPITAL & FAMILY LABOR (6B/48)		26495		75324		(-9994)
20 NON-FARM INCOME		31695		84619		(-6795)
21 OUTSIDE INVESTMENT INCOME		712		824		936
22 OTHER PERSONAL INCOME & INCOME TAX REFUND		5815		2095		12075
22A SALE OF PERSONAL SHARE-DWELLING, AUTO & TRK		79		--		--
23 TOTAL NON-FARM INCOME	\$	6606		2919		13011
24 TOTAL FAMILY FARM & NON-FARM INCOME		(19+23)				
25 TOTAL MONEY BORROWED	\$	38301		87538		6217
26 TOTAL PAID ON DEBT (PRINCIPAL)		110754		178065		117437
27 TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP. (4/23)		82788		158246		77517
28 RATIO: TOTAL FARM EXP TO TOTAL FARM RECEIPTS(O.S)		14763		16971		13678
		.858		.763		1.073
29 RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
30 RATIO: NON-REAL ESTATE ASSETS	1.848	1.840	1.952	2.095	1.704	1.570
NON-REAL ESTATE LIABILITIES	2.011	2.167	2.088	2.445	1.691	1.659
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	1.711	1.589	1.827	1.781	1.716	1.507
32 RATIO: NET WORTH TO TOTAL LIABILITIES	.848	.840	.952	1.095	.704	.570
33 *RATIO: CASH OPERATING EXPENSES TO ADJUSTED TOTAL FARM SALES (O.S)	--	.804	--	.740	--	.987
34 RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (W.F.)	.430	--	.448	--	.349	
35 RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (O.S)	--	.581	--	.608	--	.466
**LAND ACRES OWNED & TILLABLE	TOTAL	TILLABLE	TOTAL	TILLABLE	TOTAL	TILLABLE
	227.5	182.6	343.2	268.8	199.2	157.9

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

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

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1980

		AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$		
2	DAIRY COWS	3406	5646	1654
3	DAIRY PRODUCTS	33480	50314	17171
4	OTHER DAIRY CATTLE	3690	5792	1580
5	BEEF BREEDING CATTLE	1241	1178	3208
6	BEEF FEEDER CATTLE	8721	19422	6847
7	HOGS COMPLETE & MIXED	23675	31983	17800
8	HOGS FINISHING	9793	15990	11327
9	HOGS PRODUCING WEANING PIGS	2246	2015	4704
10	SHEEP, GOATS & WOOL, FARM FLOCK	117	277	139
11	SHEEP & WOOL, FEEDER LAMBS	19	--	--
12	CHICKENS (INCLUDING HENS & BROILERS)	13	2	40
13	TURKEYS	--	--	--
14	EGGS	850	21	4206
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	500	--	--
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	3	--	12
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 87754	132640	68688
18	SALE OF CROPS			
19	WHEAT	645	784	635
20	OTHER SMALL GRAINS	526	1016	516
21	CORN	24822	47428	17009
22&22A	SOYBEANS & SUNFLOWERS	17195	29531	12623
23	OTHER ROW CROPS	1554	4930	409
24	LEGUMES & OTHER FORAGE	322	478	227
25	GRASS SEED	--	--	--
26	FRUITS & NUTS	--	--	--
27	VEG. ROADSIDE MARKET & SPEC.	1	--	5
28	NURSERY, TIMBER & OTHER	4	2	--
29	SET ASIDE ACRES-GOV. PAYMENTS	52	123	10
30	TOTAL SALES FROM CROPS	\$ 45121	84292	31436
31	CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	386	441	528
31A	CAPITAL ASSETS SOLD (BLDG. & IMPROV.)	238	250	145
31B	CAPITAL ASSETS SOLD (LAND)	182	--	34
32	GAS TAX REFUND	106	172	83
33	INCOME FROM WORK OFF THE FARM	1195	2006	962
34	CUSTOM WORK ENTERPRISE INCOME	--	--	--
35	PATRONAGE REFUNDS	1381	2433	1019
36	MISCELLANEOUS FARM INCOME	1239	2323	958
37	TOTAL FARM SALES	\$ 137601	224559	103853
38	INCREASE IN FARM CAPITAL	43634	76355	30078
39	FAMILY LIVING FROM THE FARM	656	840	559
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 181891	301753	134490
41	ADJUSTED TOTAL FARM SALES (37)-(31)	136795	223868	103146
42	TOTAL CASH FARM OPERATING EXP.	109261	165413	101976
43	NET CASH OPERATING INCOME (41-42)	27534	58455	1169

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1980

	AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
1 PURCHASE OF LIVESTOCK	\$		
2 DAIRY COWS	1490	1347	1395
3 OTHER DAIRY CATTLE	1438	1796	1144
4 BEEF BREEDING CATTLE	529	741	631
5 BEEF FEEDER CATTLE	4558	9808	3542
6 HOGS COMPLETE	1920	5154	498
7 HOGS FINISHING	3123	6255	1979
8 HOGS PRODUCING WEANING PIGS	309	85	951
9 SHEEP, FARM FLOCK	38	73	56
10 SHEEP & FEEDER LAMBS	25	--	--
11 CHICKENS (INCLUDING HENS & BROILERS)	114	--	568
12 TURKEYS	--	--	--
13 OTHER PRODUCTIVE LIVESTOCK	265	--	--
14 MISCELLANEOUS LIVESTOCK EXPENSE	4546	5534	4578
15 FEED BOUGHT	18170	22224	17984
16 FERTILIZER	9785	16385	7588
17 CHEMICALS	4357	7510	3754
18 OTHER CROP EXPENSE	6972	11857	5696
19 IRRIGATION OPERATION COSTS	5	--	--
20 CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	--	--	--
21 CUSTOM WORK HIRED	3629	4331	3857
22 REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1141	1451	921
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1592	2396	1543
24 GAS, OIL & GREASE BOUGHT (FS)	5484	7951	5094
25 REPAIR & OP. MACH. TRAC. & AUTO (FS)	4655	6471	4224
26 REPAIR & UPKEEP OF IRRIG. EQUIPMENT	--	--	--
27 REPAIR CUSTOM WORK ENTERPRISE	--	--	--
28 WAGES OF HIRED LABOR	92	5735	4050
29 PERSONAL PROP. & REAL ESTATE TAXES	9	3291	1729
30 CASH RENT	3	12380	6560
31 GENERAL FARM EXPENSES	2048	2743	2309
32 TELEPHONE EXPENSE (FS)	292	320	367
33 ELECTRICITY EXPENSE (FS)	2064	2683	2121
34 INTEREST ACTUALLY PAID <i>16.5%</i>	18077	26892	18836
35 TOTAL CASH OPERATING EXPENSE	\$ 109261	165413	101976
36 POWER CROP & GEN. MACH. BOUGHT (FS)	12773	22532	8628
37 IRRIGATION EQUIPMENT BOUGHT	70	--	--
38 CUSTOM WORK EQUIPMENT BOUGHT	--	--	--
39 LIVESTOCK EQUIPMENT BOUGHT	3849	5224	3711
40 NEW REAL ESTATE & IMPROVEMENT	22975	26372	27508
41 TOTAL FARM PURCHASES (35) THRU (40)	\$ 148928	219541	141823
42 DECREASE IN FARM CAPITAL	--	--	--
43 INTEREST ON FARM CAPITAL (EQUITY)	4254	7573	1563
44 UNPAID FAMILY LABOR	914	855	1099
45 BOARD FURNISHED HIRED LABOR	125	220	63
46 TOTAL FARM EXPENSE (41) THRU (45)	\$ 154221	228188	144548
47 RETURN TO OP. LAB. & MGMT. (6A/40)-(46)	27670	73565	(-10058)
48 RETURN TO CAPITAL & FAM. LAB. (47+44+43)	32838	81992	(-7396)

TABLE 6B lists the operators share of all cash expense items. The sum of item 34 (interest expense on borrowed capital) and items 43 (interest on the operators equity of farm capital) is equal to 7% of the operators average farm capital found on line 6, Table 5. RETURN to CAPITAL and FAMILY LABOR represents the amount available for debt service, living expense and savings.

MOST COMMON PRICES USED FOR FEED IN THE 1980 REPORT

FARM GROWN FEEDS

CORN	\$ 2.40
OATS	\$ 1.40
ALF. HAY	60.00
CORN SIL.	18.00

PASTURE PER HEAD PER MONTH

GREEN CHOP & ROTATIONAL PASTURE	PERMANENT PASTURE
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Cows	\$ 10.00	\$ 7.00
Young Cattle	5.00	3.50
Hogs	1.25	.88
Pigs (under 6 months)	.63	.44
Sheep	1.81	1.28
Lambs	.91	.64

EXPLANATION OF WORK UNITS

The TOTAL WORK UNITS on any one farm is one measure of the size of that farm business. A Work Unit, as used in this report, is the average accomplishment of a farm worker in a ten hour day. Total number of Work Units is not a measure of how hard a farmer works but it does measure how much is being accomplished on the farm.

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

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

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

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

MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

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

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

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

TABLE 8 - MEASURES OF FARM ORGANIZATION - 1980

		AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
1	RETURN TO OPERATORS LABOR & MANAGEMENT\$	28496	75976	(-12009)
2	CROP YIELD INDEX	100.0	109.9	95.5
3	PERCENT TILLABLE LAND IN HIGH RET CROPS	84.2	86.9	83.2
4	GROSS RETURN PER TILLABLE ACRE EXC. PAST \$	292.75	323.34	250.15
5	RETURN PER \$100 PROD. LVSTK INDEX	100.0	111.8	94.1
6	LVSTK UNITS PER 100 ACRES*	35.65	30.53	38.21
7	SIZE OF BUSINESS IN WORK UNITS	481.12	676.22	387.18
8	WORK UNITS PER WORKER	288.10	336.43	234.65
9	POW., MACH., EQ., BLDG. EXP/WORK UNIT \$	74.16	73.84	84.97
10	FARM CAPITAL INVESTMENT/WORKER \$	271381	322092	260535
11	INDEX OF RETURN PER \$100 FEED FED			
12	6100A BEEF BREEDING CATTLE	100.0	101.1	92.1
14	6140A BEEF FEEDERS, FEEDLOT	100.0	109.4	97.4
15	6240A CHICKENS, LAYING FLOCK, COMM.	100.0	--	106.4
18	6290A DAIRY COWS, COMMERCIAL, GEN.	100.0	107.7	84.1
20	6310A OTHER DAIRY, COMM., REPLACEMENT	100.0	127.8	88.9
21	6318A OTHER DAIRY, REPL. & FEED STOCK	100.0	110.2	97.9
23	6470A HOGS, FARROW, FINISH, GENERAL	100.0	100.4	89.2
24	6490A HOGS, FINISHING	100.0	100.7	102.1
25	6510A HOGS, WEANING PIG PRODUCTION	100.0	121.9	96.4
26	6530A HOGS, MIXED SYSTEMS	100.0	107.6	81.5
28	6670A SHEEP, FARM, COMMERCIAL	100.0	99.9	95.9
30	NUMBER OF ANIMAL UNITS	114.83	150.60	106.11
31	WORK UNITS			
32	CROPS	159.73	254.52	134.55
33	PRODUCTIVE LIVESTOCK	313.05	410.56	244.95
34	OTHER PRODUCTIVE WORK UNITS	8.34	11.13	7.69
35	EXPENSES PER WORK UNIT			
36	TRACTOR & CROP MACHINERY EXPENSE \$	37.47	38.65	41.32
37	FARM SHARE OF ATUO & TRUCK EXPENSE \$	9.41	8.53	11.53
38	FARM SHARE OF ELECTRIC EXPENSE \$	4.54	4.19	5.54
39	LIVESTOCK EQUIPMENT EXPENSE \$	7.43	6.71	8.59
40	BLDG., FENCE & TILING EXPENSE \$	15.32	15.76	17.99
40A	OTHER EXPENSE PER WORK UNIT (INC. CUSTOM ENT)	--	--	--
40B	GENRL FRM TELE/OTHR UTILITIES EXCEPT ELECT.	\$ 5.07	4.40	7.34
40C	HIRED LABOR \$	6.97	8.28	11.10
41	TRACT. & CROP MACH. EXP/CROP ACRE** \$	58.10	54.37	61.23
42	FARM POWER & MACH. COST ALLOCATED TO LVSTK \$	3491.47	4216.99	3235.84
43	BLDG., FENCING & TILING COST ALLOCATED TO CROPS BCAF (1) \$	2527.16	4316.72	2410.69

44 *ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE

45 **ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY

46 MARKETING INDEX

THERMOMETER CHART SHOWING MEASURES OF FARM ORGANIZATION AND MANAGEMENT

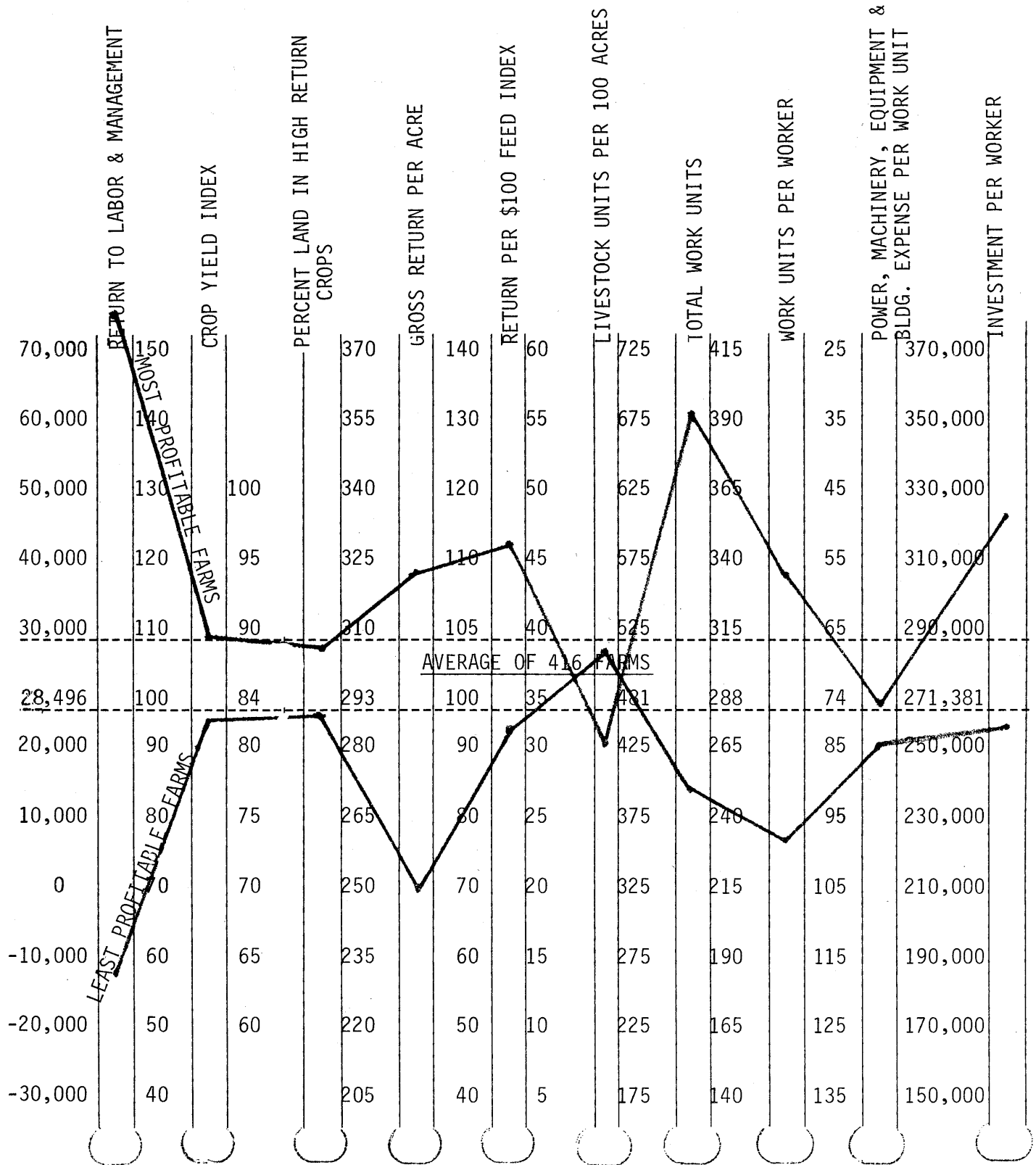


TABLE 9 - CROP ACRES - 1980

		AVERAGE OF 416 FARMS	83 MOST PROFITABLE	83 LEAST PROFITABLE
A	TOTAL SMALL GRAIN & CANNING PEAS	22.5*	28.2*	23.0*
B	TOTAL ROW CROP	243.4*	381.1*	192.9*
C	TOTAL LEGUMES INCLUDING SEED	38.8*	47.9*	26.0*
D	TOTAL OTHER HAY	.8*	.6*	.7*
E	TOTAL SILAGE & FODDER	18.6*	21.2*	17.3*
F	TOTAL TILLABLE PASTURE	3.7*	1.6*	.4*
H	TOTAL COMMERCIAL FRUITS & NUTS	--*	--*	--*
J	TOTAL ROADSIDE MARKET/SPEC CROPS	--*	--*	.1*
K	TOTAL FALLOW & IDLE LAND	--*	--*	--*
L	TOTAL TILLABLE LAND	327.8*	480.6*	260.4*
M	TOTAL NON-TILLABLE HAY & PASTURE	13.1*	12.7*	17.3*
N	TOTAL NON-TILLABLE FOREST CROPS	--	--	--
	85 WILD HAY NOT HARV (NON-TILL)	2.9	6.2	1.7
	86 PASTURE NOT HARVESTED	5.7	5.2	5.1
	87 TIMBER NOT HARVESTED	10.1	7.2	8.8
	88 ROAD AND WASTE	11.2	17.3	9.3
	89 FARMSTEAD	8.6	10.3	8.4
O	TOTAL LAND NOT HARVESTED	38.5*	46.2*	33.3*
P	TOTAL NON-TILL LAND	51.6*	58.9*	50.6*
Q	TOTAL LAND IN FARM OR RANCH	379.4*	539.5*	311.0*
92	SUPPLEMENTARY MANAGEMENT INFORMATION			
93	PERCENT LAND TILLABLE	86.4	89.1	83.8
94	PERCENT LAND IN HIGH RETURN CROPS	84.2	86.9	83.2
95	*FERTILIZER COST PER ACRE	\$ 30.74	31.52	30.56
96	*CROP CHEMICALS PER ACRE	\$ 15.55	16.80	15.54
97	*SEED & OTHER COSTS PER ACRE	\$ 23.99	25.57	23.42
98	*GAS, OIL & GREASE BOUGHT/ACRE	\$ 14.91	13.72	16.10
	TOTAL (95+96+97+98)	\$ 85.19	87.61	75.62
99	*TILL LAND (-) TILL PAST, FALLOW & IDLE LAND			

MISCELLANEOUS CROP INFORMATION

CROP	RANK	NO. FARMS GROWING CROP	AVERAGE ACRES	AVERAGE YIELD
OATS	D	279	22.4	65.0
WHEAT (SPRING)	C	71	30.6	37.6
CANNING CORN	C	27	46.1	178.81
CORN GRAIN	A	477	144.2	106.8
SOYBEANS	A	341	99.2	32.2
CANNING PEAS	A	28	32.3	200.77
ALFALFA HAY	B	330	49.1	3.5
GRAIN SILAGE	C	50	18.8	4.1
CORN SILAGE	A	249	25.8	15.3
LEGUME PASTURE	B	75	21.2	44.10
SET ASIDE ACRES	--	--	--	--
LAND RENTED OUT	B	16	37.9	78.71
NON-TILLABLE PASTURE	--	119	45.3	25.28

CROP TABLES - CROPS ANALYSIS

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

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

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

Other possible costs not included in item 31 "total listed costs per acre" are "Utilities & other general farm expenses" and "Buildings Fences & tiling costs", items 33 & 33A. A share of the total amount has been assigned to each crop by the use of the work unit value for each crop.

Where crops have been sold, and the crop has a per unit market price, the price received per unit and the quantity sold are shown in items 39 & 40.

TABLE 10 - CROP DATA FOR OATS, FEED - 1980

		AVERAGE OF 279 FARMS	56 FARMS HIGH IN RET. OVER DIR. COSTS	56 FARMS LOW IN RET. OVER DIR. COSTS
1	ACRES	22.4	19.1	23.6
2	YIELD	65.0	87.3	45.9
3	VALUE PER PRODUCTION UNIT	1.56	1.65	1.53
4	CROP PRODUCT RETURN	101.34	144.08	70.21
5	OTHER CROP INCOME	33.84	80.05	6.14
6	TOTAL CROP RETURN	\$ 135.18*	224.13*	76.35*
7	DIRECT COSTS			
8	FERTILIZER	\$ 6.07	3.61	11.53
9	CHEMICALS	.49	.37	.89
10	SEED	7.72	7.59	7.88
10A	CROP DRYING	--	--	--
10B	OTHER EXPENSE	2.10	2.04	2.80
11	SPECIAL HIRED LABOR	--	.05	.04
12	CUSTOM WORK HIRED	7.63	7.02	10.68
13	IRRIGATION OPERATION	--	--	--
14	TOTAL DIRECT COSTS	\$ 24.01	20.68	33.82
15	RETURN OVER DIRECT COSTS (6-14)	\$ 111.17*	203.45*	42.53*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 15.28	15.92	14.10
18	FARM POWER & MACHINERY-OPERATION	16.88	17.61	17.58
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20	LAND COSTS	74.25	74.70	72.73
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	4.93	5.33	4.30
23	TOTAL ALLOCATED COSTS	\$ 111.34	113.56	108.71
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-.17)*	89.89*	(-66.18)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	NA	NA	NA
28	TOTAL LISTED COST PER UNIT OF PROD.	2.08	1.54	3.11
29	RETURN OVER LISTED COSTS PER UNIT	--	1.03	(-1.44)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	86.76	81.36	93.16
30A	ESTIMATED TOTAL MACHINE COST/ACRE	\$ 42.18	43.54	43.10
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 135.35*	134.24*	142.53*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED	--	--	--
36	TOTAL COSTS	--	--	--
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 1.57	1.60	1.54
40	QUANTITY SOLD (OPERATORS SHARE)	436.9	615.5	433.5

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

TABLE 10 - CROP DATA FOR WHEAT (SPRING) - 1980

		AVERAGE OF 71 FARMS	14 FARMS HIGHEST IN RETURN OVER DIR. COSTS	14 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	30.6	29.7	33.1
2	YIELD	37.6	53.0	26.5
3	VALUE PER PRODUCTION UNIT	3.95	3.95	3.77
4	CROP PRODUCT RETURN	\$ 148.56	209.46	99.88
5	OTHER CROP INCOME	18.20	30.44	4.47
6	TOTAL CROP RETURN	\$ 166.76*	239.90*	104.35*
7	DIRECT COSTS			
8	FERTILIZER	\$ 22.35	19.49	21.99
9	CHEMICALS	1.21	.88	.42
10	SEED	13.46	15.08	11.75
10A	CROP DRYING	.07	--	--
10B	OTHER EXPENSE	2.78	1.35	4.65
11	SPECIAL HIRED LABOR	--	--	--
12	CUSTOM WORK HIRED	5.07	1.58	7.73
13	IRRIGATION OPERATION	--	--	--
14	TOTAL DIRECT COSTS	\$ 44.94	38.38	46.54
15	RETURN OVER DIRECT COSTS (6-14)	\$ 121.82*	201.52*	57.81*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 14.62	18.13	11.59
18	FARM POWER & MACHINERY-OPERATION	16.63	16.49	18.82
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20	LAND COSTS	75.17	77.14	69.64
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	4.97	5.00	4.98
23	TOTAL ALLOCATED COSTS	\$ 111.39	116.76	105.03
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 10.43*	84.76*	(-47.22)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	NA	NA	NA
28	TOTAL LISTED COST PER UNIT OF PROD.	4.16	2.93	5.72
29	RETURN OVER LISTED COSTS PER UNIT	.28	1.60	(-1.78)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	\$ 39.58	39.28	40.20
30A	ESTIMATED TOTAL MACHINE COST/ACRE	\$ 39.60	40.67	40.55
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 156.33*	155.14*	151.57*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS			
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 3.44	3.93	3.85
40	QUANTITY SOLD (OPERATORS SHARE)	1191.9	1561.4	684.0

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

TABLE 10 - CROP DATA FOR CANNING CORN, CANNING PEAS & IRRIGATED CORN FOR GRAIN

		CANNING CORN AVERAGE OF 27 FARMS	CANNING PEAS AVERAGE OF 28 FARMS	IRRIGATED CORN FOR GRAIN AV. OF 4 FARMS
1	ACRES	46.1	32.3	101.4
2	YIELD	178.81	200.77	100.8
3	VALUE PER PRODUCTION UNIT	1.00	1.00	3.00
4	CROP PRODUCT RETURN	\$ 178.81	200.77	302.54
5	OTHER CROP INCOME	--	9.32	--
6	TOTAL CROP RETURN	\$ 178.81*	210.09*	302.54*
7	DIRECT COSTS			
8	FERTILIZER	46.75	14.40	61.04
9	CHEMICALS	15.21	7.21	15.18
10	SEED	5.66	13.84	12.35
10A	CROP DRYING	--	--	7.55
10B	OTHER EXPENSE	3.62	6.22	1.31
11	SPECIAL HIRED LABOR	--	--	--
12	CUSTOM WORK HIRED	3.23	.31	5.82
13	IRRIGATION OPERATION	--	.68	12.58
14	TOTAL DIRECT COSTS	\$ 74.47	42.66	115.83
15	RETURN OVER DIRECT COSTS (6-14)	\$ 104.34*	167.43*	186.71*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 26.30	18.86	35.50
18	FARM POWER & MACHINERY-OPERATION	23.78	18.97	32.19
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	20.70
20	LAND COSTS	71.37	67.68	83.75
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	8.04	6.45	6.44
23	TOTAL ALLOCATED COSTS	\$ 129.49	111.96	178.58
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-25.15)*	55.47*	8.13*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.50	.40	.65
27	POWER COST ALLOCATION FACTOR	NA	NA	NA
28	TOTAL LISTED COST PER UNIT OF PROD.	1.14	.77	2.92
29	RETURN OVER LISTED COSTS PER UNIT	(-.14)	.28	.08
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	203.96	154.62	98.14
30A	ESTIMATED TOTAL MACHINE COST/ACRE	60.27	44.49	78.01
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 203.96*	154.62*	294.41*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED	--	--	--
36	TOTAL COSTS	--	--	--
37	TOTAL ACRES INCHES OF WATER APPLIED	--	--	6
38	COST OF IRRIGATION	\$ --	--	33.28
39	AVERAGE PRICE RECD. PER UNIT SOLD	\$ --	--	2.66
40	QUANTITY SOLD (OPERATORS SHARE)	--	--	3227.1

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

TABLE 10 - CROP DATA FOR CORN, GRAIN - 1980

	AVERAGE OF 477 FARMS	95 FARMS HIGHEST IN RET. OVER DIR. COSTS	95 FARMS LOWEST IN RET. OVER DIR. COSTS
1 ACRES	144.2	143.3	156.9
2 YIELD	106.8	134.6	75.7
3 VALUE PER PRODUCTION UNIT	2.99	3.00	2.99
4 CROP PRODUCT RETURN	\$ 319.45	403.73	226.49
5 OTHER CROP INCOME	3.49	4.89	2.01
6 TOTAL CROP RETURN	\$ 322.94*	408.62*	228.50*
7 DIRECT COSTS			
8 FERTILIZER	\$ 49.06	48.07	48.42
9 CHEMICALS	18.80	18.39	21.36
10 SEED	14.58	14.96	13.86
10A CROP DRYING	12.14	11.72	10.28
10B OTHER EXPENSE	4.42	3.38	4.41
11 SPECIAL HIRED LABOR	.12	.23	.01
12 CUSTOM WORK HIRED	7.09	3.38	10.71
13 IRRIGATION OPERATION	.06	.27	--
14 TOTAL DIRECT COSTS	\$ 106.27	100.40	109.05
15 RETURN OVER DIRECT COSTS (6-14)	\$ 216.67*	308.22*	119.45*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 28.38	30.25	26.30
18 FARM POWER & MACHINERY-OPERATION	28.90	28.92	27.98
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	76.00	79.29	74.13
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	9.09	10.45	7.70
23 TOTAL ALLOCATED COSTS	\$ 142.37	148.91	136.12
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 74.30*	159.31*	(-16.67)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27 POWER COST ALLOCATION FACTOR	NA	NA	NA
28 TOTAL LISTED COST PER UNIT OF PROD.	2.33	1.85	3.24
29 RETURN OVER LISTED COSTS PER UNIT	.70	1.18	(-.22)
30 BREAKEVEN YIELD/UNIT OF PRODUCTION	83.16	83.10	82.00
30A ESTIMATED TOTAL MACHINE COST/ACRE	71.10	71.87	69.13
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 248.64*	249.31*	245.17*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 2.62	2.56	2.76
40 QUANTITY SOLD (OPERATORS SHARE)	8706.7	8854.8	8308.4

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

TABLE 10 - CROP DATA FOR SOYBEANS - 1980

		AVERAGE OF 341 FARMS	68 FARMS HIGHEST IN RETURN OVER DIR. COSTS	68 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	99.2	91.2	71.8
2	YIELD	32.2	40.4	21.9
3	VALUE PER PRODUCTION UNIT	7.88	7.95	7.76
4	CROP PRODUCT RETURN	\$ 253.72	320.88	169.68
5	OTHER CROP INCOME	16.13	24.28	11.16
6	TOTAL CROP RETURN	\$ 269.85*	345.16*	180.84*
7	DIRECT COSTS			
8	FERTILIZER	\$ 5.11	4.16	6.90
9	CHEMICALS	20.40	18.75	19.67
10	SEED	10.80	10.56	11.97
10A	CROP DRYING	.06	--	.07
10B	OTHER EXPENSE	8.14	8.51	7.24
11	SPECIAL HIRED LABOR	.28	.13	.24
12	CUSTOM WORK HIRED	4.43	2.27	8.81
13	IRRIGATION OPERATION	--	--	--
14	TOTAL DIRECT COSTS	\$ 49.22	44.38	54.90
15	RETURN OVER DIRECT COSTS (6-14)	\$ 220.63*	300.78*	125.94*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 22.65	26.60	19.25
18	FARM POWER & MACHINERY-OPERATION	23.51	24.50	22.06
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20	LAND COSTS	76.56	81.43	71.94
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	7.01	7.88	5.79
23	TOTAL ALLOCATED COSTS	\$ 129.73	140.41	119.04
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 90.90*	160.37*	6.90*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27	POWER COST ALLOCATION FACTOR	NA	NA	NA
28	TOTAL LISTED COST PER UNIT OF PROD.	5.56	4.58	7.94
29	RETURN OVER LISTED COSTS PER UNIT	2.82	3.97	.33
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	22.71	23.24	22.47
30A	ESTIMATED TOTAL MACHINE COST/ACRE	56.12	60.49	52.98
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 178.95*	184.79*	173.94*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED	--	--	--
36	TOTAL COSTS	--	--	--
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 6.63	6.59	7.24
40	QUANTITY SOLD (OPERATORS SHARE)	3070.0	3220.8	1834.0

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

TABLE 10 - CROP DATA FOR ALFALFA HAY - 1980

	AVERAGE OF 330 FARMS	66 FARMS HIGHEST IN RETURN OVER DIR. COSTS	66 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	49.1	48.6	36.2
2 YIELD	3.5	4.9	1.9
3 VALUE PER PRODUCTION UNIT	76.50	78.48	73.77
4 CROP PRODUCT RETURN	\$ 264.87	384.32	140.61
5 OTHER CROP INCOME	.51	.45	.50
6 TOTAL CROP RETURN	\$ 265.38*	384.77*	141.11*
7 DIRECT COSTS			
8 FERTILIZER	\$ 12.55	11.26	13.98
9 CHEMICALS	.29	.25	.36
10 SEED	11.49	10.95	13.40
10A CROP DRYING	--	--	--
10B OTHER EXPENSE	3.65	3.64	3.01
11 SPECIAL HIRED LABOR	.08	.21	.06
12 CUSTOM WORK HIRED	4.03	4.71	5.25
13 IRRIGATION OPERATION	.02	--	--
14 TOTAL DIRECT COSTS	\$ 32.11	31.02	36.06
15 RETURN OVER DIRECT COSTS (6-14)	\$ 233.27*	353.75*	105.05*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 31.13	34.01	29.88
18 FARM POWER & MACHINERY-OPERATION	33.84	33.63	33.79
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	73.57	72.59	71.88
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	10.04	10.06	9.71
23 TOTAL ALLOCATED COSTS	\$ 148.58	150.29	145.26
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 84.69*	203.46*	(-40.21)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COST ALLOCATION FACTOR	NA	NA	NA
28 TOTAL LISTED COST PER UNIT OF PROD.	52.19	37.02	95.12
29 RETURN OVER LISTED COSTS PER UNIT	24.46	41.55	(-21.09)
30 BREAK-EVEN YIELD/UNIT OF PRODUCTION	2.36	2.31	2.46
30A ESTIMATED TOTAL MACHINE COST/ACRE	77.70	80.84	76.88
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 180.69*	181.31*	181.32*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 47.90	43.08	42.27
40 QUANTITY SOLD (OPERATORS SHARE)	6.2	12.0	4.4

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

TABLE 10 - CROP DATA FOR CORN SILAGE - 1980

		AVERAGE OF 50 FARMS	10 FARMS HIGHEST IN RETURN OVER DIR. COSTS	10 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	18.8	22.8	20.1
2	YIELD	4.1	7.9	1.4
3	VALUE PER PRODUCTION UNIT	20.50	20.00	20.00
4	CROP PRODUCT RETURN	\$ 83.99	157.02	28.86
5	OTHER CROP INCOME	12.39	33.46	--
6	TOTAL CROP RETURN	\$ 96.38*	190.48*	28.86*
7	DIRECT COSTS			
8	FERTILIZER	\$ 4.31	2.68	11.34
9	CHEMICALS	.43	--	1.49
10	SEED	7.18	7.15	5.27
10A	CROP DRYING	--	--	--
10B	OTHER EXPENSE	1.06	1.10	1.29
11	SPECIAL HIRED LABOR	--	--	--
12	CUSTOM WORK HIRED	2.29	--	8.71
13	IRRIGATION OPERATION	--	--	--
14	TOTAL DIRECT COSTS	\$ 15.27	10.93	28.10
15	RETURN OVER DIRECT COSTS (6-14)	\$ 81.11*	179.55*	.76*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 21.54	25.24	16.52
18	FARM POWER & MACHINERY-OPERATION	20.54	19.32	15.89
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20	LAND COSTS	73.94	81.50	67.10
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	7.11	8.00	5.40
23	TOTAL ALLOCATED COSTS	\$ 123.13	134.06	104.91
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-42.02)*	45.49*	(-104.15)*
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27	POWER COST ALLOCATION FACTOR	NA	NA	NA
28	TOTAL LISTED COST PER UNIT OF PROD.	33.79	18.47	92.21
29	RETURN OVER LISTED COSTS PER UNIT	(-10.26)	5.79	(-72.21)
30	BREAK EVEN YIELD/UNIT OF PRODUCTION	6.75	7.25	6.65
30A	ESTIMATED TOTAL MACHINE COST/ACRE	50.72	52.56	43.62
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 138.40*	144.99*	133.01*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED	--	--	--
36	TOTAL COSTS	--	--	--
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 30.71	--	50.00
40	QUANTITY SOLD (OPERATORS SHARE)	1.4	--	.4

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

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 1980

	AVERAGE OF 249 FARMS	50 FARMS HIGHEST IN RETURN OVER DIR. COSTS	50 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	25.8	21.2	26.7
2 YIELD	15.3	21.7	9.6
3 VALUE PER PRODUCTION UNIT	21.82	22.14	21.40
4 CROP PRODUCT RETURN	\$ 334.92	481.46	205.99
5 OTHER CROP INCOME	.62	1.79	.60
6 TOTAL CROP RETURN	\$ 335.54*	483.25*	206.59*
7 DIRECT COSTS			
8 FERTILIZER	\$ 43.45	39.48	51.12
9 CHEMICALS	17.17	15.33	19.74
10 SEED	14.50	14.81	14.31
10A CROP DRYING	--	--	.04
10B OTHER EXPENSE	3.99	4.72	2.70
11 SPECIAL HIRED LABOR	--	--	--
12 CUSTOM WORK HIRED	4.81	3.58	6.10
13 IRRIGATION OPERATION	--	--	--
14 TOTAL DIRECT COSTS	\$ 83.92	77.92	94.01
15 RETURN OVER DIRECT COSTS (6-14)	\$ 251.62*	405.33*	112.58*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 31.13	33.63	28.58
18 FARM POWER & MACHINERY-OPERATION	34.18	36.44	34.25
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	74.76	76.00	72.56
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	10.17	12.18	9.18
23 TOTAL ALLOCATED COSTS	\$ 150.24	158.25	144.57
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 101.38*	247.08*	(-31.99)*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COST ALLOCATION FACTOR	NA	NA	NA
28 TOTAL LISTED COST PER UNIT OF PROD.	15.26	10.86	24.79
29 RETURN OVER LISTED COSTS PER UNIT	6.61	11.36	(-3.32)
30 BREAKEVEN YIELD/UNIT OF PRODUCTION	10.73	10.67	11.15
30A ESTIMATED TOTAL MACHINE COST/ACRE	78.69	84.64	76.08
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 234.16*	236.17*	238.58*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ --	--	--
40 QUANTITY SOLD (OPERATORS SHARE)	--	--	--

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

TABLE 10 - CROP DATA FOR LEGUME PASTURES, NON-TILL. PASTURE & LAND RENTED OUT - 1980

	LEGUME PASTURES AVERAGE OF 75 FARMS	NON-TILL PASTURES AVERAGE OF 119 FARMS	LAND RENTED OUT AVERAGE OF 16 FARMS
1 ACRES	21.2	45.3	37.9
2 YIELD	44.10	25.28	44.2
3 VALUE PER PRODUCTION UNIT	1.00	1.00	1.00
4 CROP PRODUCT RETURN	\$ 44.10	25.28	44.20
5 OTHER CROP INCOME	1.13	--	34.51
6 TOTAL CROP RETURN	\$ 45.23*	25.28*	78.71*
7 DIRECT COSTS			
8 FERTILIZER	\$ 2.40	.79	--
9 CHEMICALS	.19	.02	--
10 SEED	.58	.07	--
10A CROP DRYING	--	--	--
10B OTHER EXPENSE	--	.02	.21
11 SPECIAL HIRED LABOR	--	--	--
12 CUSTOM WORK HIRED	.14	.05	--
13 IRRIGATION OPERATION	--	--	--
14 TOTAL DIRECT COSTS	\$ 3.31	.95	.21
15 RETURN OVER DIRECT COSTS (6-14)	\$ 41.92*	24.33*	78.50*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 1.96	.38	1.07
18 FARM POWER & MACHINERY-OPERATION	2.39	.40	1.07
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	56.07	30.65	68.50
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	.68	.11	.30
23 TOTAL ALLOCATED COSTS	\$ 61.10	31.54	70.94
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ (-19.18)*	(-7.21)*	7.56*
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.05	.01	.05
27 POWER COST ALLOCATION FACTOR	NA	NA	NA
28 TOTAL LISTED COST PER UNIT OF PROD.	1.45	1.18	1.61
29 RETURN OVER LISTED COSTS PER UNIT	(-.41)	(-.16)	.17
30 BREAKEVEN YIELD/UNIT OF PRODUCTION	67.09	37.34	71.15
30A ESTIMATED TOTAL MACHINE COST/ACRE	5.12	.92	2.44
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 64.41*	32.49*	71.15*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	--	--	--
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	--	--	--
40 QUANTITY SOLD (OPERATORS SHARE)	--	--	--

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

EXPLANATION OF LIVESTOCK TABLES

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

In calculating the Total Return for the enterprise, the inventory change, purchase and sale of livestock, value of animals butchered, products sold and products used in the home are considered in order to arrive at the Total Income or Total Return for the enterprise. Total Return is divided by hundred weights or number of head to get a per unit figure for comparison.

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

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

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

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

Other possible costs not included in the "Total Listed Costs per Unit of livestock" are utilities and other genreal farm expenses. A proportionate share of these total expenses have been assigned to each livestock enterprise by the use of the work unit value.

TABLE 11A - HOGS, FARROW, FINISH, ALL FARMS

		AVERAGE OF 110 FARMS	22 FARMS HIGH IN RETURN ABOVE FEED	22 FARMS LOW IN RETURN ABOVE FEED
1 POUNDS OF HOGS PRODUCED		183744	181159	126213
		PER HUNDRED WEIGHT		
2 NET INCREASE IN VALUE OF HOGS	\$	41.05	44.41	36.05
3 OTHER MISCELLANEOUS HOG INCOME		--	--	--
4 TOTAL VALUE PRODUCED	\$	41.05*	44.41*	36.05*
5 POUNDS OF FEED FED				
6 CORN		323.1	313.7	367.8
7 SMALL GRAIN		6.1	9.1	6.6
8 COMPLETE RATION		4.4	6.0	.5
9 PROTEIN, SALT & MINERAL & MILK		84.6	70.9	87.7
10 TOTAL CONCENTRATES		418.2	399.7	462.6
11 FORAGES		.9	2.3	.3
12 FEED COSTS				
13 GRAINS		14.15	13.86	16.22
14 COMPLETE RATION		.53	.85	.07
15 PROTEIN, SALT & MINERAL & MILK		12.50	10.61	14.41
16 FORAGES		.02	.06	.01
17 PASTURE		.01	.02	.01
18 TOTAL FEED COSTS	\$	27.21	25.40	30.72
19 RETURN OVER FEED COSTS	\$	13.84*	19.01*	5.33*
20 OTHER DIRECT COSTS				
21 MISCELLANEOUS LIVESTOCK EXPENSE		1.11	1.02	.84
22 VETERINARY EXPENSE		.80	.85	.83
23 CUSTOM WORK		.37	.46	.50
24 SPECIAL HIRED LABOR		.07	--	.48
25 TOTAL OTHER DIRECT COSTS	\$	2.35	2.33	2.65
26 RETURN OVER FEED & OTHER DIRECT COSTS	\$	11.49*	16.68*	2.68*
27 ALLOCATED COSTS				
28 POWER & MACHINERY COSTS		1.36	1.47	1.54
29 LIVESTOCK EQUIPMENT COSTS		1.54	1.52	1.81
30 BUILDING & FENCES		2.56	2.51	2.47
31 TOTAL ALLOCATED COSTS	\$	5.46	5.50	5.82
32 RETURN OVER ALL LISTED COSTS	\$	6.03*	11.18*	(-3.14)*
33 SUPPLEMENTARY MANAGEMENT INFORMATION				
34 RETURN FOR \$100 FEED FED	\$	150.87	174.84	117.36
35 PRICE RECEIVED PER CWT. ALL ANIMALS		39.80	40.70	38.60
36 PRICE RECEIVED PER CWT. SOLD MKT. ONLY		39.13	41.27	38.64
37 NUMBER OF LITTERS FARROWED		106	112	54
37A LITTERS/BEARING FEMALE/YEAR		1.4	1.2	1.2
38 NUMBER OF PIGS BORN PER LITTER		9.7	9.5	9.5
39 NUMBER OF PIGS WEANED PER LITTER		7.7	7.9	7.4
40 PERCENT DEATH LOSS		15.3	13.7	11.9
41 AVERAGE WEIGHT OF ALL HOGS SOLD		230.6	232.6	230.1
42 AVERAGE WEIGHT OF MKT. HOGS SOLD		220.8	223.2	224.5
43 PRICE PER CWT. CONCENTRATE FED		6.50	6.33	6.64
44 PRICE PER CWT. PROTEIN, SALT & MINERAL		14.78	14.96	16.43
45 POUNDS OF PORK PURCHASED		3868	1325	9744
46 TOTAL LISTED COSTS PER CWT. PORK PROD.	\$	35.02*	33.23*	39.19*
47 UTILITIES & OTHER GENERAL FARM EXPENSE		--	--	--
48 INTEREST ALLOCATION		--	--	--
49 OTHER COSTS NOT LISTED		--	--	--
50 TOTAL COST		--	--	--

TABLE 11A - HOGS, FARROW, FINISH, WARM BLDG 6470 & COLD BLDG. 6474 & MIXED SYSTEMS 6530

		WARM BLDG AVERAGE OF 45 FARMS	COLD BLDG AVERAGE OF 63 FARMS	MIXED SYS. AVERAGE OF 51 FARMS
1 POUNDS OF HOGS PRODUCED		252248	135531	134345
2 NET INCREASE IN VALUE OF HOGS	\$	PER HUNDRED WEIGHT		
3 OTHER MISCELLANEOUS HOG INCOME		41.33	40.57	42.15
4 TOTAL VALUE PRODUCED	\$	41.33*	40.57*	42.15*
5 POUNDS OF FEED FED				
6 CORN 26.3		319.0	330.7	
7 SMALL GRAIN		3.1	10.0	8.2
8 COMPLETE RATION		4.2	4.7	3.2
9 PROTEIN, SALT & MINERAL & MILK		86.3	82.0	87.6
10 TOTAL CONCENTRATES		419.9	415.7	429.7
11 FORAGES		1.2	.6	1.4
12 FEED COSTS				
13 GRAINS		14.14	14.17	14.58
14 COMPLETE RATION		.61	.42	.42
15 PROTEIN, SALT & MINERAL & MILK		12.65	12.19	12.75
16 FORAGES		.03	.02	.04
17 PASTURE		.01	.01	--
18 TOTAL FEED COSTS	\$	27.44	26.81	27.79
19 RETURN OVER FEED COSTS	\$	13.89*	13.76*	14.36*
20 OTHER DIRECT COSTS				
21 MISCELLANEOUS LIVESTOCK EXPENSE		1.18	1.00	1.14
22 VETERINARY EXPENSE		.83	.74	1.04
23 CUSTOM WORK		.40	.34	.48
24 SPECIAL HIRED LABOR		.01	.16	.03
25 TOTAL OTHER DIRECT COSTS	\$	2.42	2.24	2.69
26 RETURN OVER FEED & OTHER DIRECT COSTS	\$	11.47*	11.52*	11.67*
27 ALLOCATED COSTS				
28 POWER & MACHINERY COSTS		1.29	1.47	1.48
29 LIVESTOCK EQUIPMENT COSTS		1.79	1.40	2.00
30 BUILDING & FENCES		3.00	2.30	2.65
31 TOTAL ALLOCATED COSTS	\$	6.08	5.17	6.13
32 RETURN OVER ALL LISTED COSTS	\$	5.39*	6.35*	5.54*
33 SUPPLEMENTARY MANAGEMENT INFORMATION				
34 RETURN FOR \$100 FEED FED		150.61	151.32	151.67
35 PRICE RECEIVED PER CWT. ALL ANIMALS		40.22	39.10	41.97
36 PRICE RECEIVED PER CWT. SOLD MKT. ONLY		39.55	38.62	42.35
37 NUMBER OF LITTERS FARROWED		141	82	90
37A LITTERS/BEARING FEMALE/YEAR		1.3	1.5	1.5
38 NUMBER OF PIGS BORN PER LITTER		9.7	9.7	9.8
39 NUMBER OF PIGS WEANED PER LITTER		7.7	7.7	7.5
40 PERCENT DEATH LOSS		14.5	16.3	17.2
41 AVERAGE WEIGHT OF ALL HOGS SOLD		227.6	234.5	178.3
42 AVERAGE WEIGHT OF MKT. HOGS SOLD		219.4	221.5	174.8
43 PRICE PER CWT. CONCENTRATE FED		6.53	6.44	6.46
44 PRICE PER CWT. PROTEIN, SALT & MINERAL		14.67	14.86	14.55
45 POUNDS OF PORK PURCHASED		7338	1478	7868
46 TOTAL LISTED COSTS PER CWT. PORK PROD. \$		35.94*	34.22*	36.61*
47 UTILITIES & OTHER GENERAL FARM EXPENSE		--	--	--
48 INTEREST ALLOCATION		--	--	--
49 OTHER COSTS NOT LISTED		--	--	--
50 TOTAL COST		--	--	--

TABLE 11B - HOGS, FINISHING, WARM BLDG. 6490 & COLD BLDG. 6492

		WARM BLDG AVERAGE OF 29 FARMS	COLD BLDG AVERAGE OF 35 FARMS
1	AVERAGE NUMBER OF PIGS ON HAND	501.2	150.8
2	POUNDS OF HOGS PRODUCED	221101	67494
		PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF HOGS	\$ 31.95	34.25
4	OTHER MISCELLANEOUS HOG INCOME	--	--
5	TOTAL VALUE PRODUCED	\$ 31.95*	34.25*
6	POUNDS OF FEED FED		
7	CORN	300.5	337.8
8	SMALL GRAIN	2.5	7.8
9	COMPLETE RATION	.9	2.2
10	PROTEIN, SALT & MINERAL & MILK	73.7	71.8
11	TOTAL CONCENTRATES	377.6	419.6
12	FORAGES	--	.3
13	FEED COSTS		
14	GRAINS	13.00	14.35
15	COMPLETE RATION	.06	.15
16	PROTEIN, SALT & MINERAL & MILK	11.61	10.98
17	FORAGES	--	.01
18	PASTURE	--	--
19	TOTAL FEED COSTS	\$ 24.67	25.49
20	RETURN OVER FEED COSTS	\$ 7.28*	8.76*
21	OTHER DIRECT COSTS		
22	MISCELLANEOUS LIVESTOCK EXPENSE	.37	.57
23	VETERINARY EXPENSE	.45	.27
24	CUSTOM WORK	.62	.94
25	SPECIAL HIRED LABOR	--	--
26	TOTAL OTHER DIRECT COSTS	\$ 1.44	1.78
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 5.84*	6.98*
28	ALLOCATED COSTS		
29	POWER & MACHINERY COSTS	.97	1.35
30	LIVESTOCK EQUIPMENT COSTS	1.29	1.45
31	BUILDING & FENCES	1.72	1.82
32	TOTAL ALLOCATED COSTS	\$ 3.98	4.62
33	RETURN OVER ALL LISTED COSTS	\$ 1.86*	2.36*
34	SUPPLEMENTARY MANAGEMENT INFORMATION		
35	RETURN FOR \$100 FEED FED	129.51	134.36
36	PRICE RECEIVED PER CWT.	40.51	39.61
37	AVERAGE WEIGHT OF PIGS SOLD	216.2	225.6
38	AVERAGE PRICE PAID PER PIG BOUGHT	32.79	32.98
39	AVERAGE WEIGHT PER PIG BOUGHT	42.9	54.1
40	NUMBER OF PIGS PURCHASED	1144	290
41	NUMBER OF PIGS TRANSFERRED IN	228	86
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	47.2	49.0
43	POUNDS OF PORK PURCHASED	49059	15684
44	PERCENT DEATH LOSS	3.6	2.3
45	PRICE PER CWT. CONCENTRATE FED	6.53	6.07
46	PRICE PER CWT. PROTEIN, SALT & MIN FED	15.75	15.29
47	EFFECTIVE DAILY GAIN-LBS PER DAY/PIG	1.21	1.23
48	TOTAL LISTED COST/CWT PORK PROD	\$ 30.09*	31.89*
49	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--
50	INTEREST ALLOCATION	--	--
51	OTHER COSTS NOT LISTED	--	--
52	TOTAL COSTS	--	--

TABLE 11B - HOGS, FINISHING - ALL FARMS 6490

		AVERAGE OF 66 FARMS	13 FARMS HIGH IN RETURN ABOVE FEED	13 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF PIGS ON HAND	310.5	228.5	128.1
2	POUNDS OF HOGS PRODUCED	137953	105480	46370
			PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF HOGS	\$ 32.70	35.63	27.99
4	OTHER MISCELLANEOUS HOG INCOME	--	--	--
5	TOTAL VALUE PRODUCED	\$ 32.70*	35.63*	27.99*
6	POUNDS OF FEED FED			
7	CORN	312.0	286.0	433.9
8	SMALL GRAIN	3.8	3.3	8.7
9	COMPLETE RATION	1.2	3.5	--
10	PROTEIN, SALT & MINERAL & MILK	73.8	66.9	88.5
11	TOTAL CONCENTRATES	390.8	359.7	531.1
12	FORAGES	.1	--	--
13	FEED COSTS			
14	GRAINS	13.46	12.43	18.92
15	COMPLETE RATION	.08	.23	--
16	PROTEIN, SALT & MINERAL & MILK	11.52	8.51	14.28
17	FORAGES	--	--	--
18	PASTURE	--	--	--
19	TOTAL FEED COSTS	\$ 25.06	21.17	33.20
20	RETURN OVER FEED COSTS	\$ 7.64*	14.46*	(-5.21)
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.42	.19	.16
23	VETERINARY EXPENSE	.41	.39	.39
24	CUSTOM WORK	.74	.79	1.35
25	SPECIAL HIRED LABOR	.01	.01	--
26	TOTAL OTHER DIRECT COSTS	\$ 1.58	1.38	1.90
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 6.06*	13.08*	(-7.11)*
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	1.04	1.16	.82
30	LIVESTOCK EQUIPMENT COSTS	1.29	1.44	.95
31	BUILDING & FENCES	1.65	1.95	1.13
32	TOTAL ALLOCATED COSTS	\$ 3.98	4.55	2.90
33	RETURN OVER ALL LISTED COSTS	\$ 2.08*	8.53*	(-10.01)*
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	130.47	168.30	84.29
36	PRICE RECEIVED PER CWT.	40.33	41.53	37.63
37	AVERAGE WEIGHT OF PIGS SOLD	219.0	220.7	223.7
38	AVERAGE PRICE PAID PER PIG BOUGHT	32.75	33.33	32.31
39	AVERAGE WEIGHT PER PIG BOUGHT	45.4	45.6	44.3
40	NUMBER OF PIGS PURCHASED	689	290	179
41	NUMBER OF PIGS TRANSFERRED IN	146	339	51
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	47.7	54.6	40.0
43	POUNDS OF PORK PURCHASED	31287	13227	7927
44	PERCENT DEATH LOSS	3.4	1.5	6.4
45	PRICE PER CWT. CONCENTRATE FED	6.41	5.89	6.25
46	PRICE PER CWT. PROTEIN, SALT & MIN FED	15.61	12.73	16.14
47	EFFECTIVE DAILY GAIN-LBS PER DAY/PIG	1.22	1.26	.99
48	TOTAL LISTED COST/CWT PORK PROD	\$ 30.62*	27.10*	38.00*
49	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
50	INTEREST ALLOCATION	--	--	--
51	OTHER COSTS NOT LISTED	--	--	--
52	TOTAL COSTS	--	--	--

TABLE 11C - HOGS, WEANING PIG PRODUCTION 6510

		AVERAGE OF 33 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF LITTERS FARROWED	148	145	83
2	NET INCREASE IN VALUE OF HOGS	\$ 263.75	PER LITTER 295.12	200.42
3	OTHER MISCELLANEOUS WEANING PIGS INCOME	--	--	--
4	TOTAL VALUE PRODUCED	\$ 263.75*	295.12*	200.42*
5	POUNDS OF FEED FED			
6	CORN	1459.4	1164.0	1515.2
7	SMALL GRAIN	114.5	217.1	150.7
8	COMPLETE RATION	111.5	122.0	246.7
9	PROTEIN, SALT & MINERAL & MILK	458.4	411.1	419.0
10	TOTAL CONCENTRATES	2143.8	1914.2	2331.6
11	FORAGES	16.4	12.5	32.9
12	FEED COSTS			
13	GRAINS	66.29	54.86	72.27
14	COMPLETE RATION	13.43	16.39	22.88
15	PROTEIN, SALT & MINERAL & MILK	70.55	57.64	70.55
16	FORAGES	.43	.38	.66
17	PASTURE	.32	--	1.75
18	TOTAL FEED COSTS	\$ 151.02	129.27	168.11
19	RETURN OVER FEED COSTS	\$ 112.73*	165.85*	32.31*
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	17.34	20.02	18.63
22	VETERINARY EXPENSE	11.23	11.83	9.54
23	CUSTOM WORK	3.36	3.21	2.76
24	SPECIAL HIRED LABOR	--	--	--
25	TOTAL OTHER DIRECT COSTS	\$ 31.93	35.06	30.93
26	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 80.80*	130.79*	1.38*
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	17.81	16.40	33.18
29	LIVESTOCK EQUIPMENT COSTS	16.04	16.94	16.98
30	BUILDING & FENCES	24.98	30.60	24.44
31	TOTAL ALLOCATED COSTS	\$ 58.83	63.94	74.60
32	RETURN OVER ALL LISTED COSTS	\$ 21.97*	66.85*	(-73.22)*
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	174.65	228.30	119.22
35	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	39.65	39.72	43.32
36	AVERAGE PRICE PER PIG SOLD OR TRANSFERRED	34.97	36.72	34.84
37	AVERAGE WEIGHT/PIG SOLD OR TRANSFERRED	48.0	47.9	51.7
38	NUMBER OF PIGS PRODUCED	1044	1039	521
39	NUMBER OF PIGS BORN PER LITTER	9.5	9.8	9.2
40	NUMBER OF PIGS WEANED PER LITTER	7.2	7.2	6.4
40A	LITTERS/BEARING/FEMALE/YEAR	1.4	1.5	1.3
41	PERCENT DEATH LOSS	20.5	21.7	25.1
42	PRICE PER CWT. CONCENTRATE FED	7.01	6.73	7.11
43	PRICE PER CWT. PROTEIN, SALT & MIN FED	15.39	14.02	16.84
44	FEED & SUPPLEMENTAL COSTS/PIG PRODUCED	25.94	22.93	31.71
45	TOTAL LISTED COST/LITTER	\$ 241.78*	228.27*	273.64*
46	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
47	INTEREST ALLOCATION	--	--	--
48	OTHER COSTS NOT LISTED	--	--	--
49	TOTAL COSTS	--	--	--

TABLE 12 - 6294 - DAIRY COWS, ALL DAIRY FARMS COMBINED - 1980

		AVERAGE OF 197 FARMS	39 FARMS HIGH IN RETURN ABOVE FEED	39 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	48.4	47.8	43.6
2	POUNDS OF MILK	13305	PER COW 15006	10984
3	POUNDS OF BUTTERFAT	480.7	544.0	398.9
4	PERCENT OF BUTTERFAT IN MILK	3.6	3.6	3.6
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	1635.64	1852.97	1345.46
7	DAIRY PRODUCTS USED IN HOME	6.34	8.54	5.21
8	MILK FED TO LIVESTOCK	11.51	15.65	6.72
9	NET INCREASES IN VALUE OF COWS	(-41.18)	35.02	(-86.63)
10	OTHER MISCELLANEOUS DAIRY INCOME	--	--	--
11	TOTAL VALUE PRODUCED	\$ 1612.31	1912.18	1270.76
12	POUNDS OF FEED FED			
13	CORN	5254.9	5277.6	5083.2
14	SMALL GRAIN	341.0	253.5	289.3
15	COMPLETE RATION	130.1	3.2	.8
16	PROTEIN, SALT & MINERAL	835.6	802.6	834.2
17	TOTAL CONCENTRATES	6561.6	6336.9	6207.5
18	LEGUME HAY	7092.9	6617.5	7431.2
19	OTHER HAY AND DRY ROUGHAGE	232.7	434.4	106.3
20	SILAGE	10143.8	10799.1	11348.1
21	FEED COSTS			
22	GRAINS	24153	23755	23479
23	COMPLETE RATION	5.06	.17	.32
24	PROTEIN/SALT/MINERAL	126.36	122.78	133.33
25	ALL HAY & DRY ROUGHAGE	213.97	208.33	220.48
26	SILAGE	92.73	98.03	106.40
27	PASTURE	7.81	6.86	8.14
28	TOTAL FEED COSTS	\$ 687.46	673.72	703.46
29	RETURN OVER FEED COST	\$ 924.85	1238.46	567.30
30	OTHER DIRECT COSTS			
31	MISCELLANEOUS LIVESTOCK EXPENSE	78.39	95.00	63.69
32	VETERINARY EXPENSE	37.87	46.36	26.95
33	CUSTOM WORK HIRED	46.20	51.53	35.60
34	SPECIAL HIRED LABOR	.39	--	.76
35	TOTAL OTHER DIRECT COSTS	162.85	192.89	127.00
36	RETURN OVER FEED & OTHER DIRECT COSTS	762.00	1045.57	440.30
37	ALLOCATED COSTS			
38	POWER & MACHINERY COSTS	70.18	80.22	63.62
39	LIVESTOCK EQUIPMENT COSTS	73.14	88.13	58.55
40	BUILDING & FENCES	96.48	112.91	83.85
41	TOTAL ALLOCATED COSTS	\$ 239.80	281.26	206.02
42	RETURN OVER ALL LISTED COSTS	522.20	764.31	234.28
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$100 FEED FED	234.53	283.82	180.64
45	FEED COST PER CWT. MILK	5.16	4.49	6.40
46	FEED COST PER POUND OF BUTTERFAT	1.43	1.24	1.76
47	POUNDS OF MILK PER LB. OF CONCENTRATE	2.03	2.37	1.77
48	AVERAGE PRICE PER CWT. MILK SOLD	12.44	12.52	12.37
49	AVERAGE PRICE PER LB. OF BUTTERFAT	3.44	3.45	3.41
50	TOTAL LISTED COSTS PER CWT. MILK PRODUCED	8.19	7.65	9.44
51	DAIRY COW TURNOVER PERCENTAGE	31.0	33.5	27.5
52	TOTAL LISTED COSTS PER COW	1090.11	1147.87	1036.48
53	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
54	INTEREST ALLOCATION	--	--	--
55	OTHER COSTS NOT LISTED	--	--	--
56	TOTAL COST	--	--	--

TABLE 12 - DAIRY COWS, FREE STALL OR LOOSE HOUSING 6294 & STANCHION OR TIE STALL - 6290

		FREE STALL OR LOOSE HOUSING AV. OF 22 FARMS	STANCHION OR TIE STALL AV. OF 175 FARMS
1	AVERAGE NUMBER OF COWS	72.2	45.4
2	POUNDS OF MILK	13146	PER COW 13339
3	POUNDS OF BUTTERFAT	484.4	480.0
4	PERCENT OF BUTTERFAT IN MILK	3.7	3.6
5	VALUE OF PRODUCE		
6	DAIRY PRODUCTS SOLD	1615.62	1639.93
7	DAIRY PRODUCTS USED IN HOME	5.91	6.43
8	MILK FED TO LIVESTOCK	14.09	10.99
9	NET INCREASES IN VALUE OF COWS	(-17.60)	(-45.88)
10	OTHER MISCELLANEOUS DAIRY INCOME	--	--
11	TOTAL VALUE PRODUCED	\$ 1618.02	1611.47
12	POUNDS OF FEED FED		
13	CORN	5001.7	5306.4
14	SMALL GRAIN	253.2	358.6
15	COMPLETE RATION	5.9	154.9
16	PROTEIN, SALT & MINERAL	766.5	849.6
17	TOTAL CONCENTRATES	6027.3	6669.5
18	LEGUME HAY	8163.6	6880.1
19	OTHER HAY & DRY ROUGHAGE	178.8	243.5
20	SILAGE	11650.1	9844.5
21	FEED COSTS		
22	GRAINS	226.8	244.65
23	COMPLETE RATION	.43	5.99
24	PROTEIN/SALT/MINERAL	122.63	127.11
25	ALL HAY & DRY ROUGHAGE	238.56	209.10
26	SILAGE	107.51	89.80
27	PASTURE	5.83	8.19
28	TOTAL FEED COSTS	\$ 701.04	684.84
29	RETURN OVER FEED COST	\$ 916.98	926.63
30	OTHER DIRECT COSTS		
31	MISCELLANEOUS LIVESTOCK EXPENSE	66.63	80.75
32	VETERINARY EXPENSE	31.62	39.14
33	CUSTOM WORK HIRED	45.54	46.34
34	SPECIAL HIRED LABOR	.04	.46
35	TOTAL OTHER DIRECT COSTS	\$ 143.83	166.69
36	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 773.15	759.94
37	ALLOCATED COSTS		
38	POWER & MACHINERY COSTS	64.50	71.50
39	LIVESTOCK EQUIPMENT COSTS	72.52	73.48
40	BUILDING & FENCES	103.82	95.48
41	TOTAL ALLOCATED COSTS	\$ 240.84	240.86
42	RETURN OVER ALL LISTED COSTS	\$ 532.31	519.48
43	SUPPLEMENTARY MANAGEMENT INFORMATION		
44	RETURN FOR \$100 FEED FED	230.80	235.30
45	FEED COST PER CWT. MILK	5.33	5.14
46	FEED COST PER POUND OF BUTTERFAT	1.45	1.43
47	POUNDS OF MILK PER LB. OF CONCENTRATE	2.18	2.00
48	AVERAGE PRICE PER CWT. MILK SOLD	12.46	12.44
49	AVERAGE PRICE PER LB. OF BUTTERFAT	3.38	3.45
50	TOTAL LISTED COSTS PER CWT. MILK PRODUCED	8.26	8.19
51	DAIRY COW TURNOVER PERCENTAGE	26.3	30.8
52	TOTAL LISTED COSTS PER COW	1085.71	1091.99
53	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--
54	INTEREST ALLOCATION	--	--
55	OTHER COSTS NOT LISTED	--	--
56	TOTAL COST	--	--

TABLE 13 - 6310 - OTHER DAIRY REPLACEMENTS 1980

		AVERAGE OF 54 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	59.2	48.7	59.7
2	NET INCREASE IN VALUE	342.62	PER HEAD 542.63	194.96
3	OTHER MISCELLANEOUS DAIRY INCOME	--	--	--
4	TOTAL INCOME	\$ 342.62	542.63	194.96
5	POUNDS OF FEED FED			
6	CORN	998.9	905.6	950.1
7	SMALL GRAIN	167.1	288.5	92.7
8	COMPLETE RATION	54.5	1.9	1.2
9	PROTEIN, SALT & MINERAL & MILK	200.8	292.9	120.3
10	HAY & DRY ROUGHAGE	2481.9	2426.4	3308.1
11	SILAGE	4234.4	4380.4	5086.0
12	MILK	97.0	47.9	143.8
13	FEED COSTS			
14	GRAINS	50.03	51.44	44.91
15	COMPLETE RATION	5.17	1.03	.12
16	PROTEIN/SALT/MINERAL	30.30	43.18	18.51
17	HAY & DRY ROUGHAGE	71.79	73.68	96.23
18	SILAGE	37.09	37.80	45.70
19	MILK	11.82	5.63	18.29
20	PASTURE	5.19	5.63	4.66
21	TOTAL FEED COSTS	\$ 211.39	218.39	228.42
22	RETURN OVER FEED COST	\$ 131.23	324.24	(-33.46)
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	9.65	10.72	5.83
25	VETERINARY EXPENSE	4.65	5.59	3.15
26	CUSTOM WORK HIRED	3.99	8.23	2.85
27	SPECIAL HIRED LABOR	.47	--	--
28	TOTAL OTHER DIRECT COSTS	\$ 18.76	24.54	11.83
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 112.47	299.70	(-45.29)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	14.01	10.23	20.06
32	LIVESTOCK EQUIPMENT COSTS	13.68	13.34	13.90
33	BUILDING & FENCES	18.31	17.51	15.50
34	TOTAL ALLOCATED COSTS	\$ 46.00	41.08	49.46
35	RETURN OVER ALL LISTED COSTS	\$ 66.47	258.62	(-94.75)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	162.08	248.46	85.35
38	PERCENT DEATH LOSS-TOTAL	10.3	8.7	13.1
39	PERCENT CALF DEATH LOSS	21.6	17.3	26.5
40	TOTAL LISTED COSTS PER HEAD	276.15	284.01	289.71
41	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
42	INTEREST ALLOCATION	--	--	--
43	OTHER COSTS NOT LISTED	--	--	--
44	TOTAL COST	--	--	--

TABLE 13 - 6318 - OTHER DAIRY REPLACEMENTS & FEEDER STOCK - 1980

		AVERAGE OF 148 FARMS	30 FARMS HIGH IN RETURN ABOVE FEED	30 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	61.7	47.1	62.7
2	NET INCREASE IN VALUE	401.51	PER HEAD 600.72	265.28
3	OTHER MISCELLANEOUS INCOME	--	--	--
4	TOTAL INCOME	\$ 401.51	600.72	265.28
5	POUNDS OF FEED FED			
6	CORN	1187.0	1055.8	1484.3
7	SMALL GRAIN	175.8	151.9	246.4
8	COMPLETE RATION	20.4	9.2	--
9	PROTEIN, SALT & MINERAL & MILK	182.0	155.1	219.5
10	HAY & DRY ROUGHAGE	2413.6	1680.4	3053.3
11	SILAGE	4677.4	6137.9	4879.1
12	MILK	61.5	50.3	79.5
13	FEED COSTS			
14	GRAINS	59.51	51.87	75.47
15	COMPLETE RATION	.92	1.66	--
16	PROTEIN/SALT/MINERAL	28.87	23.63	35.15
17	HAY & DRY ROUGHAGE	68.28	47.90	85.74
18	SILAGE	42.19	56.11	43.35
19	MILK	7.23	6.01	9.70
20	PASTURE	3.52	2.65	5.44
21	TOTAL FEED COSTS	\$ 210.52	189.83	254.85
22	RETURN OVER FEED COST	190.99	410.89	10.43
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	9.08	10.93	9.89
25	VETERINARY EXPENSE	4.86	5.05	4.55
26	CUSTOM WORK HIRED	2.90	2.12	3.83
27	SPECIAL HIRED LABOR	--	--	--
28	TOTAL OTHER DIRECT COSTS	\$ 16.84	18.10	18.27
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 174.15	392.79	(-7.84)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	12.27	12.30	14.60
32	LIVESTOCK EQUIPMENT COSTS	12.72	14.67	14.46
33	BUILDING & FENCES	16.63	18.02	17.57
34	TOTAL ALLOCATED COSTS	\$ 41.62	44.99	46.63
35	RETURN OVER ALL LISTED COSTS	\$ 132.53	347.80	(-54.47)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	190.72	316.45	104.09
38	PERCENT DEATH LOSS-TOTAL	10.5	8.1	12.1
39	PERCENT CALF DEATH LOSS	22.0	17.8	28.3
40	TOTAL LISTED COSTS PER HEAD	\$ 268.98	252.92	319.75
41	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
42	INTEREST ALLOCATION	--	--	--
43	OTHER COSTS NOT LISTED	--	--	--
44	TOTAL COST	--	--	--

TABLE 14 - ALL DAIRY & REPLACEMENTS - 1980

		AVERAGE OF 206 FARMS	41 FARMS HIGH IN RETURN ABOVE FEED	41 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	48.0	45.5	43.3
		PER COW & REPLACEMENTS		
2	VALUE OF DAIRY PRODUCTS	1660.23	1871.82	1426.81
3	NET INCREASE IN VALUE	446.44	701.27	273.76
4	MISCELLANEOUS DAIRY INCOME	--	--	--
5	TOTAL VALUE PRODUCED	\$ 2106.67	2573.09	1700.57
6	POUNDS OF FEED FED			
7	GRAINS	7260.2	7501.8	7591.4
8	COMPLETE RATION	162.4	19.3	18.5
9	PROTEIN, SALT & MINERAL & MILK	1085.6	1004.8	978.2
10	HAY & DRY ROUGHAGE	10281.0	9798.0	11668.2
11	SILAGE	15906.7	16906.7	14216.4
12	FEED COSTS			
13	GRAINS	314.29	323.43	329.33
14	COMPLETE RATION	7.56	2.62	3.14
15	PROTEIN/SALT/MINERAL INCL. MILK	174.67	169.54	164.76
16	HAY & DRY ROUGHAGE	298.77	287.71	335.38
17	SILAGE	144.79	153.71	134.46
18	PASTURE COSTS	12.52	11.49	11.87
19	TOTAL FEED COSTS	\$ 952.60	948.50	978.94
20	RETURN OVER FEED COST	\$ 1154.07	1624.59	721.63
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	91.38	114.20	72.03
23	VETERINARY EXPENSE	45.02	60.95	32.06
24	CUSTOM WORK	50.60	55.14	44.11
25	SPECIAL HIRED LABOR	.56	--	.72
26	TOTAL OTHER DIRECT COSTS	\$ 187.56	230.29	148.92
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 966.51	1394.30	572.71
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	85.48	85.73	76.58
30	LIVESTOCK EQUIPMENT COSTS	87.56	102.95	69.97
31	BUILDING & FENCES	117.40	129.92	98.51
32	TOTAL ALLOCATED COSTS	\$ 290.44	318.60	245.06
33	RETURN OVER ALL LISTED COSTS	\$ 676.07	1075.70	327.65
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	\$ 221.15	271.28	173.72
36	TOTAL LISTED COSTS PER COW	\$ 1430.60	1479.39	1372.92
37	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
38	INTEREST	--	--	--
39	OTHER COSTS NOT LISTED	--	--	--
40	TOTAL COST	--	--	--

TABLE 15A - 6101 BEEF BREEDING- 1980

		AVERAGE OF 50 FARMS	10 FARMS HIGH IN RETURN ABOVE FEED	10 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF COWS	41.6	32.3	33.4
2	AVERAGE NUMBER OF OTHER BEEF ANIMALS & BULLS	31.6	33.9	26.6
3	POUNDS OF BEEF PRODUCED	23069	29876	15476
			PER COW	
4	NET INCREASE IN VALUE	337.74	574.67	275.63
5	OTHER MISCELLANEOUS BEEF INCOME	--	--	--
6	TOTAL VALUE PRODUCED	\$ 337.74*	574.67*	275.63*
7	POUNDS OF FEED FED			
8	GRAINS	726.9	722.5	1518.8
9	PROTEIN, SALT & MINERAL	134.7	180.7	227.3
10	LEGUME HAY	4543.9	3161.6	5607.8
11	OTHER HAY & DRY ROUGHAGE	1105.6	409.3	844.3
12	SILAGE	4711.7	9022.9	11317.4
13	FEED COSTS			
14	GRAINS	32.81	30.99	74.01
15	PROTEIN/SALT/MINERAL	19.71	28.08	29.37
16	LEGUME HAY	130.02	95.05	165.00
17	OTHER HAY & DRY ROUGHAGE	9.47	6.28	3.77
18	SILAGE	41.95	75.42	105.33
19	PASTURE	42.50	35.29	33.80
20	TOTAL FEED COSTS	\$ 276.46	271.11	411.28
21	RETURN OVER FEED COST	\$ 61.28*	303.56*	(-135.65)*
22	OTHER DIRECT COSTS			
23	MISCELLANEOUS LIVESTOCK EXPENSE	15.58	47.99	13.74
24	VETERINARY EXPENSE	8.34	18.39	6.08
25	CUSTOM WORK HIRED	3.37	7.55	3.08
26	SPECIAL HIRED LABOR	--	--	--
27	TOTAL OTHER DIRECT COSTS	\$ 27.29	73.93	22.90
28	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 33.99*	229.63*	(-158.55)*
29	ALLOCATED COSTS			
30	POWER & MACHINERY COSTS	23.83	31.12	37.92
31	LIVESTOCK EQUIPMENT COSTS	23.43	27.70	36.83
32	BUILDING & FENCES	38.03	25.06	58.95
33	TOTAL ALLOCATED COSTS	\$ 85.29	83.88	133.70
34	RETURN OVER ALL LISTED COSTS	\$ (-51.30)*	145.75*	(-292.25)*
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	RETURN FOR \$100 FEED FED	122.16	211.97	67.02
37	PRICE PER CWT SOLD	60.00	69.00	60.31
38	PRICE PER CWT CALVES SOLD OR TRANSFERRED	72.26	82.03	69.13
39	AVERAGE WEIGHT PER HEAD SOLD	819.7	1031.3	832.0
40	AVERAGE WEIGHT PER CALF SOLD OR TRANSF	524.2	645.1	585.6
41	PERCENT DEATH LOSS	4.5	3.1	6.5
42	PERCENT CALF CROP	95.5	100.0	94.1
43	TOTAL LISTED COSTS PER COW	\$ 389.04*	428.92*	567.88*
44	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
45	INTEREST ALLOCATION	--	--	--
46	OTHER COSTS NOT LISTED	--	--	--
47	TOTAL COSTS	--	--	--

TABLE 15B - BEEF FEEDERS IN LOT UNDER 500 LBS. - 6140

		AVERAGE OF 56 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF FEEDERS	45.9	25.9	52.4
2	POUNDS OF BEEF PRODUCED	27558	18931	28856
			PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF ANIMALS	\$ 53.32	70.43	47.32
4	OTHER MISCELLANEOUS BEEF INCOME	--	--	--
5	TOTAL VALUE PRODUCED	\$ 53.32*	70.43*	47.32*
6	POUNDS OF FEED FED			
7	GRAINS	571.6	518.8	774.2
8	PROTEIN, SALT & MINERAL	32.5	43.7	44.9
9	LEGUME HAY	289.3	102.6	493.6
10	OTHER HAY & DRY ROUGHAGE	18.1	6.7	24.6
11	SILAGE	749.0	124.6	591.0
12	FEED COSTS			
13	GRAINS	24.95	22.31	37.81
14	PROTEIN/SALT/MINERAL INCL. MILK	4.56	5.91	6.95
15	LEGUME HAY	8.30	3.03	14.26
16	OTHER HAY & DRY ROUGHAGE	.19	.07	.30
17	SILAGE	7.22	.99	5.31
18	PASTURE	.15	--	.23
19	TOTAL FEED COSTS	\$ 45.37	32.31	64.86
20	RETURN OVER FEED COST	\$ 7.95*	38.12*	(-17.54)*
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.91	1.43	1.26
23	VETERINARY EXPENSE	.53	.66	.28
24	CUSTOM WORK HIRED	1.21	2.09	.95
25	SPECIAL HIRED LABOR	--	--	--
26	TOTAL OTHER DIRECT COSTS	\$ 2.65	4.18	2.49
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 5.30*	33.94*	(-20.03)*
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	2.47	1.65	2.86
30	LIVESTOCK EQUIPMENT COSTS	3.18	2.31	4.29
31	BUILDING & FENCES	3.75	2.53	4.81
32	TOTAL ALLOCATED COSTS	\$ 9.40	6.49	11.96
33	RETURN OVER ALL LISTED COSTS	\$ (-4.10)*	27.45*	(-31.99)*
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	117.52	217.98	72.96
36	PRICE PER CWT SOLD	63.26	67.18	62.26
37	AVERAGE WEIGHT PER HEAD SOLD	1001.1	874.8	1098.6
38	PRICE PER CWT BOUGHT	75.67	81.39	75.29
39	AVERAGE WEIGHT/HEAD BOUGHT	403.4	198.4	449.0
40	NUMBER OF HEAD BOUGHT	34	25	31
41	PERCENT DEATH LOSS	2.1	6.5	2.9
42	EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.64	2.00	1.51
43	TOTAL LISTED COST PER CWT PRODUCED	\$ 57.42*	42.98*	79.31*
44	UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
45	INTEREST ALLOCATION	--	--	--
46	OTHER COSTS NOT LISTED	--	--	--
47	TOTAL COSTS	--	--	--

TABLE 15B - BEEF FEEDERS - 1980

	6141	6142	
	BEEF FEEDERS IN LOT BETW 500-700 LBS AVERAGE OF 28 FARMS	BEEF FEEDERS IN LOT OVER 700 LBS AVERAGE OF 6 FARMS	BEEF FEEDERS ALL FARMS AVERAGE OF 95 FARMS
1 AVERAGE NUMBER OF BEEF FEEDERS	60.2	139.2	57.3
2 POUNDS OF BEEF PRODUCED	39733	100551	36834
		PER HUNDRED WEIGHT	
3 NET INCREASE IN VALUE OF ANIMALS	\$ 48.09	59.50	52.91
4 OTHER MISCELLANEOUS BEEF INCOME	.02	--	.01
5 TOTAL VALUE PRODUCED	\$ 48.11*	59.50*	52.92*
6 POUNDS OF FEED FED			
7 GRAINS	634.0	840.4	640.0
8 PROTEIN, SALT & MINERAL	36.8	45.1	39.2
9 LEGUME HAY	293.0	64.5	248.0
10 OTHER HAY & DRY ROUGHAGE	10.2	100.1	30.1
11 SILAGE	821.0	649.3	749.0
12 FEED COSTS			
13 GRAIN	25.36	36.03	27.08
14 PROTEIN/SALT/MINERAL	5.71	5.07	5.40
15 LEGUME HAY	8.73	1.92	7.20
16 OTHER HAY & DRY ROUGHAGE	.20	1.98	.52
17 SILAGE	6.79	6.11	6.88
18 PASTURE	.07	--	.15
19 TOTAL FEED COSTS	\$ 46.86	51.11	47.23
20 RETURN OVER FEED COST	\$ 1.25*	8.39*	5.69*
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.99	.88	.97
23 VETERINARY EXPENSE	.72	1.01	.75
24 CUSTOM WORK HIRED	2.30	.32	1.34
25 SPECIAL HIRED LABOR	.02	--	.01
26 TOTAL OTHER DIRECT COSTS	\$ 4.03	2.21	3.07
27 RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-2.78)*	6.18*	2.62*
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	2.18	1.40	2.22
30 LIVESTOCK EQUIPMENT COSTS	3.22	1.18	2.69
31 BUILDING & FENCES	5.25	2.03	3.71
32 TOTAL ALLOCATED COSTS	\$ 10.65	4.61	8.62
33 RETURN OVER ALL LISTED COSTS	\$ (-13.43)*	1.57*	(-6.00)*
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 102.67	116.42	112.04
36 PRICE PER CWT SOLD	65.24	62.01	63.69
37 AVERAGE WEIGHT PER HEAD SOLD	1091.6	1301.9	1099.6
38 PRICE PER CWT BOUGHT	70.13	62.64	68.79
39 AVERAGE WEIGHT/HEAD BOUGHT	605.5	807.0	571.7
40 NUMBER OF HEAD BOUGHT	58	212	55
41 PERCENT DEATH LOSS	.7	1.1	1.5
42 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.81	1.98	1.76
43 TOTAL LISTED COST PER CWT PRODUCED	\$ 61.54*	57.93*	58.92*
44 UTILITIES & OTHER GENERAL FARM EXPENSE	--	--	--
45 INTEREST ALLOCATION	--	--	--
46 OTHER COSTS NOT LISTED	--	--	--
47 TOTAL COSTS	--	--	--

TABLE 16A - 6670 SHEEP, FARM - 1980

	AVERAGE OF 20 FARMS	10 FARMS HIGH IN RETURN ABOVE FEED	10 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF EWES	48.3	42.5	54.1
2 POUNDS OF LAMB & MUTTON PRODUCED	8017	5713	10320
3 POUNDS OF WOOL PRODUCED	406	429	383
		PER EWE	
4 VALUE OF PRODUCE			
5 WOOL	\$ 8.78	11.13	6.93
6 NET INCREASE IN VALUE OF ANIMALS	58.65	80.99	41.11
7 OTHER MISCELLANEOUS SHEEP INCOME	.85	1.18	.61
8 TOTAL VALUE PRODUCED	\$ 68.28*	93.30*	48.65*
9 POUNDS OF FEED FED			
10 GRAINS	462.2	446.9	474.3
11 PROTEIN, SALT & MINERAL	80.5	97.9	66.8
12 LEGUME HAY	823.0	961.9	713.9
13 OTHER HAY & DRY ROUGHAGE	29.0	--	51.8
14 SILAGE	--	--	--
15 FEED COSTS			
16 GRAINS	20.46	20.12	20.72
17 PROTEIN/SALT/MINERAL	10.08	12.42	8.23
18 LEGUME HAY	21.26	25.93	17.58
19 OTHER HAY & DRY ROUGHAGE	.14	--	.26
20 SILAGE	--	--	--
21 PASTURE	4.31	5.93	3.03
22 TOTAL FEED COSTS	\$ 56.25	64.40	49.82
23 RETURN OVER FEED COST	\$ 12.03*	28.90*	(-1.17)*
24 OTHER DIRECT COSTS			
25 MISCELLANEOUS LIVESTOCK EXPENSE	3.48	4.28	2.87
26 VETERINARY EXPENSE	1.97	2.02	1.90
27 CUSTOM WORK HIRED	2.09	3.48	1.00
28 SPECIAL HIRED LABOR	--	--	--
29 TOTAL OTHER DIRECT COSTS	\$ 7.54	9.78	5.77
30 RETURN OVER FEED & OTHER DIRECT COST	\$ 4.49*	19.12*	(-6.94)*
31 ALLOCATED COSTS			
32 POWER & MACHINERY COSTS	19.83	21.52	16.21
33 LIVESTOCK EQUIPMENT COSTS	21.16	15.14	27.43
34 BUILDING & FENCES	32.53	25.46	39.33
35 TOTAL ALLOCATED COSTS	\$ 73.52	62.12	82.97
36 RETURN OVER ALL LISTED COSTS	\$ (-69.03)*	(-43.00)*	(-89.91)*
37 SUPPLEMENTARY MANAGEMENT INFORMATION			
38 RETURN FOR \$100 FEED FED	121.38	144.87	97.66
39 PRICE PER CWT LAMB & MUTTON SOLD	59.05	56.79	62.85
40 PRICE PER CWT LAMB SOLD OR TRANSF	65.97	67.68	63.71
41 AVERAGE WEIGHT/LAMBS SOLD OR TRANSF	99.2	99.7	98.5
42 POUNDS OF WOOL PER SHEEP SHEARED	9.0	9.5	8.7
43 NUMBER OF EWES KEPT FOR LAMBING	48	45	50
44 PERCENT LAMB CROP	131.3	153.3	116.0
45 PERCENT DEATH LOSS	16.8	13.8	18.8
46 TOTAL LISTED COST PER EWE	\$ 137.31*	136.30*	138.56*
47 UTILITIES & OTHER GENERAL FARM EXPENSE	5.42	3.20	7.88
48 INTEREST ALLOCATION	--	--	--
49 OTHER COSTS NOT LISTED	--	--	--
50 TOTAL COSTS	--	--	--

TABLE 17A CHICKENS, LAYING FLOCK, COMMERCIAL -6240

		AVERAGE OF 7 FARMS
1	AVERAGE NUMBER OF HENS	3418
2	VALUE OF PRODUCE	PER HEN
3	EGGS SOLD & USED	14.86
4	INCREASE IN VALUE OF FLOCK	(-1.83)
5	OTHER MISCELLANEOUS FLOCK INCOME	--
6	TOTAL VALUE PRODUCED	13.03*
7	POUNDS OF FEED FED	
8	GRAIN	13.1
9	COMPLETE COMMERCIAL FEED	48.6
10	PROTEIN, SALT & MINERAL	5.2
11	TOTAL POUNDS OF FEED	66.9
12	TOTAL FEED COST	\$ 5.06
13	RETURN OVER FEED COST	\$ 7.97*
14	OTHER DIRECT COSTS	
14A	MISCELLANEOUS LIVESTOCK EXPENSE	2.69
14B	VETERINARY EXPENSE	--
14C	CUSTOM WORK	.22
14D	SPECIAL HIRED LABOR	
14E	TOTAL OTHER DIRECT COSTS	\$ 2.91
15	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 5.06*
16	ALLOCATED COSTS	
17	POWER & MACHINERY COSTS	.42
18	LIVESTOCK EQUIPMENT COSTS	.75
19	BUILDING & FENCES	1.04
20	TOTAL ALLOCATED COST	\$ 2.21
21	RETURN OVER ALL LISTED COSTS	\$ 2.85*
22	SUPPLEMENTARY MANAGEMENT INFORMATION	
23	RETURN FOR \$100 FEED FED	257.39
24A	DOZEN OF EGGS PER HEN	19.2
24B	PERCENT OF LAY	63.0
25	PRICE PER DOZEN EGGS SOLD	.78
26	FEED COST PER DOZEN EGGS	.26
26A	OTHER DIRECT COSTS PER DOZEN EGGS	.15
26B	ALLOCATED COSTS PER DOZEN EGGS	.12
26C	POUNDS OF FEED/DOZEN EGGS	3.5
27	RETURN OVER FEED COSTS PER DOZEN EGGS	.42
28	PERCENT DEATH LOSS	3.6
29	TOTAL LISTED COSTS PER HEN	10.18
30	UTILITIES & OTHER GENERAL FARM EXPENSE	.62
31	INTEREST ALLOCATION	--
32	OTHER COSTS NOT LISTED	--
33	TOTAL COSTS	--

SUMMARY OF SELECTED ITEMS OF INFORMATION BY YEARS

	1976	1977	1978	1979	1980
TABLE 1					
TOTAL FARM CAPITAL BEG INVEN.	297,799	349,377	330,779	384,138	431,664
TOTAL FARM CAPITAL ENDING INVEN.	323,240	379,503	371,252	427,724	474,724
INCREASE IN INVENTORY	25,442	30,127	40,474	43,585	43,084
TABLE 3					
TOTAL RETURNS & NET INCREASES	63,158	76,322	91,783	92,959	113,238
% OF TOTAL RETURNS FROM FEED FED TO LIVESTOCK	25%	31%	49%	40%	33%
% OF TOTAL RETURNS FROM CROP, SEED & FEED	72%	66%	48%	57%	64%
% OF TOTAL RETURN FROM MISCELLANEOUS	3%	3%	3%	3%	3%
TOTAL EXP. & NET DECREASES	51,195	58,379	63,649	75,064	84,742
RETURN TO LABOR & MGMT.	11,962	17,943	28,134	17,896	28,496
TABLE 4					
TOTAL HOUSEHOLD & PERSONAL EXP.	16,675	16,965	18,201	21,064	19,588
TABLE 5					
NET WORTH END OF YEAR	137,871	148,331	147,419	156,008	177,401
NET WORTH BEG OF YEAR	129,977	137,057	122,202	142,350	155,881
INCREASE IN NET WORTH	7,894	11,274	25,218	13,658	21,519
TABLE 6					
RETURN TO CAP. & FAMILY LABOR	17,651	23,238	35,173	26,116	32,838
DAIRY					
AVERAGE NUMBER OF COWS	39.4	39.8	43.0	42.9	48.4
AVE LBS OF MILK PER COW LBS	12402	12888	13027	13135	13305
AVE PRICE RECEIVED PER CWT \$	9.04	9.06	9.97	11.44	12.44
FEED COST PER COW \$	632.45	578.32	500.15	551.35	687.46
FEED COST PER CWT MILK \$	5.10	4.48	3.84	4.19	5.16
RETURN PER \$100 FEED FED	171.26	194.46	259.22	273.77	234.53
SWINE (COMPLETE HOGS)					
LBS OF FEED PER CWT GAIN, LBS	416.1	403.9	406.2	403.0	418.2
FEED COST PER CWT GAIN \$	24.16	22.48	21.49	27.73	27.21
RETURN PER \$100 FEED FED \$	154.31	188.42	241.45	156.20	150.87
PRICE PER CWT OF FEED \$	5.82	5.55	5.28	5.88	6.50
PRICE RECEIVED PER CWT PORK\$	43.60	41.14	48.01	42.06	39.80
BEEF BREEDERS					
AVERAGE NUMBER OF BEEF COWS	39.3	35.9	43.0	42.4	41.6
FEED COST PER COW \$	228.00	178.82	174.55	205.35	276.46
RETURN PER \$100 FEED FED \$	66.67	102.77	227.34	182.82	122.16
FEEDER CATTLE					
AVERAGE NO. BEEF FEEDERS	52.4	76.0	55.0	37.6	57.3
FEED COST PER 100 LBS GAIN \$	48.32	38.65	42.03	39.16	47.23
RETURN PER \$100 FEED FED \$	77.56	108.32	176.79	165.24	112.04
PRICE PER CWT SOLD \$	36.51	38.02	51.51	62.69	63.69
PRICE PER CWT BOUGHT \$	37.81	39.30	57.40	76.07	68.79

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
<u>SHEEP FLOCK</u>					
AVERAGE NUMBER OF HEAD	32.9	24.7	68.6	49.7	48.3
FEED COST PER EWE \$	56.71	44.01	34.13	48.63	56.25
RETURN PER \$100 FEED FED \$	96.68	133.21	207.22	153.87	121.38
PRICE PER CWT SOLD \$	39.43	50.05	55.46	56.38	59.05
PER CENT LAMB CROP %	208.3	128.0	138.2	139.1	131.3
<u>WORK UNITS</u>					
CROPS W.U.	165.84	171.57	151.16	158.02	159.73
LIVESTOCK	247.92	257.69	289.23	293.47	313.05
OTHER WORK UNITS	22.66	22.11	13.82	12.12	8.34
TOTAL WORK UNITS	436.42	451.38	454.20	463.62	481.12
<u>EXPENSE PER WORK UNIT</u>					
TRACTOR & CROP MACH EXPENSE	24.99	26.97	27.88	33.55	37.47
ELECTRICITY (FARM SHARE)	2.18	2.57	2.90	3.52	4.54
AUTO & TRUCKS (FARM SHARE)	6.53	7.16	7.40	7.97	9.41
LIVESTOCK EQUIPMENT	4.52	4.66	5.76	6.87	7.43
BUILDINGS, FENCES & TILE	10.80	11.25	12.34	15.48	15.32
<u>TRACTOR, CROP MACHINERY EXPENSE</u>					
PER CROP ACRE	32.97	35.79	42.59	49.97	58.10
<u>YIELDS PER ACRE</u>					
OATS, BUSHEL	68.1	79.1	58.9	59.9	65.0
CORN FOR GRAIN, BUSHEL	83.3	116.9	119.2	115.6	106.8
CORN SILAGE, TONS	11.9	16.9	16.8	19.2	15.3
SOYBEANS, BUSHEL	26.4	41.1	33.8	33.1	32.2
ALFALFA HAY, TONS	2.8	3.9	4.2	3.9	3.5
<u>RETURN OVER LISTED COSTS PER ACRE</u>					
OATS	25.68	6.71	(-28.79)	(-19.46)	(-.17)
CORN FOR GRAIN	26.41	26.45	35.38	22.48	74.30
SOYBEANS	54.62	89.18	79.50	48.00	90.90
CORN SILAGE	72.99	79.86	47.74	86.08	101.38
ALFALFA HAY	49.13	44.71	31.39	3.71	84.69

SETTING GOALS

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

Sitting down as an operator or husband and wife and putting these wants in writing is done in one of the early classes in the Adult Farm Management Education Program.

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

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

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

WHAT DOES YOUR FAMILY WANT?Name John Jones Family Date 2-10-80Address Anywhere, Minnesota

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

	SHORT TERM GOALS	LONG TERM GOALS
<u>FOR A PROFITABLE FARM BUSINESS:</u>		
6 Build a new milking parlor		X
1 Raise the production of the dairy herd by 500 lbs. milk per cow	X	
8 Raise the production of the dairy herd from 12000 lbs. to 15000 lbs. per cow in 6 yrs.		X
2 Increase hay yield by 1 ton/acre in 3 years.	X	
<u>FOR SATISFYING LIVING</u>		
5 Plant new windbreak		X
10 Remodel basement	X	
11 Put new siding on house		X
12 Landscape yard.	X	
<u>FOR DEVELOPMENT OF FAMILY MEMBERS:</u>		
9 Provide opportunity for son, Dave, to complete college.	X	
7 Provide money for family to take a vacation together.	X	
4 Provide money for Dan to attend vocational school	X	
<u>FOR LONG-TERM FINANCIAL SECURITY:</u>		
3 Improve net worth by 10% per year.		X

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

1980

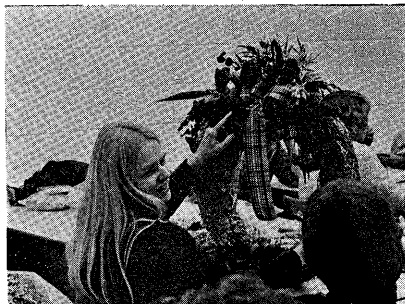
TO OTHER FARMERS FOR LIVESTOCK AND CUSTOM WORK (2-13 plus lines 20 & 21)	\$	17,438
TO THE AGRI-BUSINESS COMMUNITY FOR FERTILIZER, CHEMICALS, SEEDS, FEEDS, REPAIR AND FUEL (lines 14-19, 22-27, plus line 31)	\$	58,755
FOR EXTRA LABOR (line 28)	\$	3,302
SUPPORT OF LOCAL GOVERNMENT (PROPERTY TAX) (line 29)	\$	1,969
FOR UTILITIES (ELECTRICITY AND TELEPHONE) (line 32 & 33)	\$	2,356
FOR USE OF OTHER PEOPLES CAPITAL (INTEREST AND CASH RENT) . . (line 30 and 34)	\$	25,440
FARM EQUIPMENT DEALERS (POWER AND MACHINERY) (lines 36, 37, 38 & 39)	\$	16,692
TOTAL FARM OPERATING PURCHASES	\$	125,952
REAL ESTATE PURCHASE AND IMPROVEMENT . . . (line 40)	\$	22,975
HOUSEHOLD AND PERSONAL EXPENSES (CASH ONLY)	\$	18,891
TOTAL MONEY SPENT IN COMMUNITY AND SERVICE AREA BY ONE AVERAGE FARMER	\$	167,818

INFORMATION TAKEN FROM:

TABLE 6B 1980 ANNUAL FARM MANAGEMENT ANALYSIS REPORT

SOUTHEAST MINNESOTA

Full Time Vo-Tech Training Programs for Farming and Agri-Business in Southeastern Minnesota



Rochester AVTI

507-285-8645

Horticulture Aide
9 Months
Mrs. Francis Passe



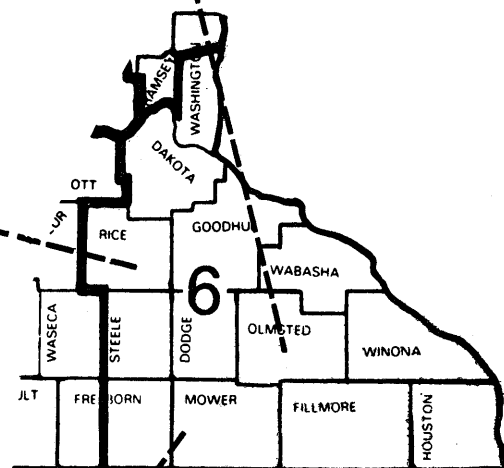
Faribault AVTI

507-332-7444

Farm Operation and Management
22 Months
Ron Sommers or Carl Ziebarth



Building Construction and Ag Systems
18 Months
Ken Ingvalson or Marv Strobel



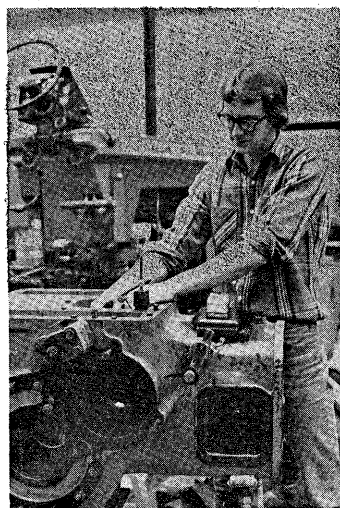
Austin AVTI

507-433-0608

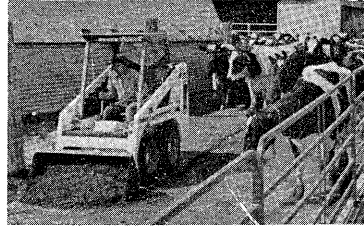
Farm Equipment and Diesel Mechanics
18 Months

Farm Equipment Service and Management
10 Months

Charles Uthke
John Drees



Full Time Vo-Tech Training Programs for Farming and Agri-Business in Southeastern Minnesota



Red Wing AVTI 612-388-8271

Farm Operations and Management
18 Months
John Wacholz
Rural Banking and Agricultural Finance
18 Months
Terri Beckman or Romeo Cyr

Winona AVTI 507-454-4600

Farm Operation and Management

A shop scene from the Winona AVTI two-year Farm Operation and Management Program. Some 600 hours of the 2160-hour curriculum are devoted to machinery management, repair and preventive maintenance.



David Schroeder
Andy Marthaler

Dakota County AVTI Agriculture Programs

Division Supervision
Karen O'Brien
423-8456
Agri-Business Sales and Service
Technology
22 Months
Larry Braem
423-8395

Landscape Technology and
Design Implementation
22 Months
Dale Conelly
423-8392

