

# VOCATIONAL AGRICULTURE FARM ANALYSIS

## FARM BUSINESS MANAGEMENT

SOUTHEASTERN MINNESOTA

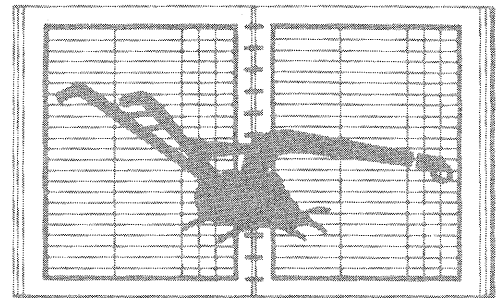
ANNUAL  
REPORT  
1981

Adult Educational Program

April 1, 1982

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

Austin Area Vocational-Technical Institute



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1981 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT  
PROGRAM IN SOUTHEASTERN MINNESOTA  
Donald Walker - Area Vocational Agriculture Coordinator

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# 1 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.

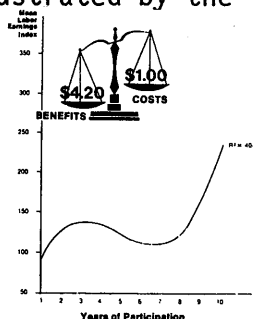
To accomplish the purpose, programs have been organized to generally conform to the following guidelines:

1. Farmers enroll in a specific farm management course.
2. Each course has a specific major objective and specific units on instruction to meet the objective.
3. Courses are offered in a 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 receive 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.

The summary of farm records for the Southeastern Minnesota area shows the results of the farm businesses enrolled in management education programs for 1981. 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.

<u>School</u>	<u>Instructor(s)</u>	<u>School</u>	<u>Instructor</u>
Albert Lea AVTI	Norman Fredin	Southland H.S.	Dwain Vangness
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		
Fairbault AVTI	Ken Stassen		
	Ron Shiflet		
	Dean Hanson		
	Chris Back		
Goodhue H.S.	Curtis Berg		
Hayfield H.S.	Jerry Bartel		
Kenyon H.S.	Mark Stenzel		
Lake City H.S.	Gary Sande		
Lanesboro H.S.	Walt Hultsrand		
LeRoy-Ostrander H.S.	Loyel Hoseck		
Lewiston H.S.	Philip Sebring		
Northfield H.S.	John Zwiebel		
Owatonna H.S.	Vic Richardson		
	Frank Quam		
Rochester AVTI	James Kelm		
Red Wing AVTI	Harry Pierce		
St. Charles H.S.			

<u>Veterans Co-op Farm Management</u>	
<u>School</u>	<u>Instructor</u>
Byron H.S.	Gilman Shubert
Lewiston H.S.	Paul Gardner
Owatonna H.S.	Micheal Borleske
Preston H.S.	Kenneth Byrne
Red Wing AVTI	Jim Morrison
Spring Grove H.S.	Boyde Anderson

<u>Full-time AVTI</u>	
<u>Farm Operation and Management Programs</u>	
<u>School</u>	
Faribault AVTI	Carl Ziebarth
	Ron Sommers
	David Schroeder
Winona AVTI	Andrew Marthaler

The analysis of the records and preparation of the report for the Southeast area is done under the direction of Donald Walker 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 and the Word Processing Center for typing it.

TABLE 1 - FARM INVENTORIES - 1981

ITEMS		AVERAGE OF 342 FARMS			
1	SIZE OF FARM - TOTAL ACRES	367.7			
2	- TILLABLE ACRES	320.9			
3	WORK UNITS - CROPS	166.40			
4	- LIVESTOCK	339.46			
5	- OTHER	10.90			
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	516.76			
7	NUMBER OF WORKERS	1.71			
8	FARM CAPITAL INVESTMENT PER WORKER	\$307543			
9	PRODUCTIVE LIVESTOCK	JAN 1		DEC 31	
10	DAIRY COWS	20229		22966	
11	OTHER DAIRY CATTLE	13675		13842	
12	BEEF BREEDING CATTLE	3671		3465	
13	BEEF FEEDER CATTLE	5877		4991	
14	HOGS	16555		16589	
15	SHEEP (INCLUDING FEEDERS) & GOATS	208		194	
16	POULTRY - ALL TYPES	60		87	
17	OTHER LIVESTOCK	57		72	
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 60332		62205	
19	CROP, SEED & FEED	65515		65165	
20	POWER, MACHINERY & EQUIPMENT				
21	AUTO & TRUCK (FARM SHARE)	4568		4772	
22	POWER & MACHINERY	38281		40923	
23	IRRIGATION EQUIPMENT	398		454	
24	CUSTOM WORK EQUIPMENT	118		118	
25	LIVESTOCK EQUIPMENT	13168		13251	
26	TOTAL POWER, MACHINERY & EQUIPMENT	56533		59519	
27	LAND	237547		245318	
28	BUILDINGS-FENCES-ETC.	74880		79368	
29	TOTAL FARM CAPITAL	\$ 494807		511575	
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$ --		16768	
ITEMS		69 HIGH PROFIT FARMS		69 LOW PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	426.7		436.5	
2	- TILLABLE ACRES	378.3		381.3	
3	WORK UNITS - CROPS	198.17		203.52	
4	- LIVESTOCK	514.51		231.77	
5	- OTHER	13.29		11.85	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	725.97		447.14	
7	NUMBER OF WORKERS	2.05		1.68	
8	FARM CAPITAL INVESTMENT PER WORKER	315545		389734	
9	PRODUCTIVE LIVESTOCK	JAN 1	DEC 31	JAN 1	DEC 31
10	DAIRY COWS	35973	41057	8130	8901
11	OTHER DAIRY CATTLE	22576	25330	7058	5459
12	BEEF BREEDING CATTLE	2114	2046	6225	5590
13	BEEF FEEDER CATTLE	4131	4050	16506	12050
14	HOGS	16577	18928	20060	18032
15	SHEEP (INCLUDING FEEDERS) & GOATS	111	123	156	63
16	POULTRY-ALL TYPES	288	421	--	--
17	OTHER LIVESTOCK	--	--	--	--
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 81771	91954	58134	50094
19	CROP, SEED & FEED	80351	84554	81493	71892
20	POWER, MACHINERY & EQUIPMENT	--	--	--	--
21	AUTO & TRUCK (FARM SHARE)	4511	4619	5585	5984
22	POWER & MACHINERY	47903	53921	44904	45669
23	IRRIGATION EQUIPMENT	18	8	742	1034
24	CUSTOM WORK EQUIPMENT	8	112	--	--
25	LIVESTOCK EQUIPMENT	20717	20420	11723	10967
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 73158	79078	62954	63653
27	LAND	222763	237009	344452	355613
28	BUILDINGS-FENCES-ETC.	105472	113073	75292	76757
29	TOTAL FARM CAPITAL	563515	605668	622324	618009
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	--	42153	--	(-4315)

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1981

		AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$		
2	DAIRY COWS	4078	7742	1342
3	DAIRY PRODUCTS	45315	84212	14902
4	OTHER DAIRY CATTLE	3569	4697	2965
5	BEEF BREEDING CATTLE	1432	726	2048
6	BEEF FEEDER CATTLE	7989	4990	21171
7	HOGS COMPLETE & MIXED	30066	25295	34088
8	HOGS FINISHING	11509	25966	12574
9	HOGS PRODUCING WEANING PIGS	2064	3510	943
10	SHEEP, GOATS & WOOL, FARM FLOCK	139	75	40
11	SHEEP & WOOL, FEEDER LAMBS	19	--	94
12	CHICKENS (INCLUDING HENS & BROILERS)	16	35	--
13	TURKEYS		--	--
14	EGGS	1143	5663	--
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	1	5	--
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	3	9	--
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 107344*	162925*	90166*
18	SALE OF CROPS	--	--	--
19	WHEAT	646	650	832
20	OTHER SMALL GRAINS	980	1107	638
21	CORN	28272	38394	39262
22&22A	SOYBEANS & SUNFLOWERS	13682	14170	18328
23	OTHER ROW CROPS	1749	424	5935
24	LEGUMES & OTHER FORAGE	507	272	799
25	GRASS SEED		--	---
26	FRUITS & NUTS		--	---
27	VEG. ROADSIDE MARKET & SPEC.	--	--	--
28	NURSERY, TIMBER & OTHER	--	--	--
29	SET ASIDE ACRES-GOV. PAYMENTS	148	227	73
30	TOTAL SALES FROM CROPS	\$ 45984*	55244*	65867*
31	CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	424	366	297
	A. CAP. ASSETS SOLD (BLDGS & IMPVTS.)	263	81	666
	B. CAP. ASSETS SOLD (LAND)	1421	55	2362
32	GAS TAX REFUND	99	151	73
33	INCOME FROM WORK OFF THE FARM	1274	1394	1561
34	CUSTOM WORK ENTERPRISE INCOME	51	253	--
35	PATRONAGE REFUNDS	1738	2645	1348
36	MISCELLANEOUS FARM INCOME	1361	1729	1308
37	TOTAL FARM SALES	\$ 159959*	224843*	163647*
38	INCREASE IN FARM CAPITAL	16768	42153	--
39	FAMILY LIVING FROM THE FARM	770	946	695
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 177497	267942	164342

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 - 1981

	AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
1 PURCHASE OF LIVESTOCK	\$		
2 DAIRY COWS	1400	1891	291
3 OTHER DAIRY CATTLE	1091	837	565
4 BEEF BREEDING CATTLE	247	237	527
5 BEEF FEEDER CATTLE	2713	1421	7896
6 HOGS COMPLETE & MIXED	1233	1877	817
7 HOGS FINISHING	3958	9762	3768
8 HOGS PRODUCING WEANING PIGS	196	115	250
9 SHEEP & GOATS	29	22	2
10 SHEEP & FEEDER LAMBS	--	--	--
11 CHICKENS (INCLUDING HENS & BROILERS)	128	629	--
12 TURKEYS	--	--	--
13 OTHER PRODUCTIVE LIVESTOCK	2	11	--
14 MISCELLANEOUS LIVESTOCK EXPENSE	5660	8982	4015
15 FEED BOUGHT	23076	27463	24125
16 FERTILIZER	11487	15020	13670
17 CHEMICALS	5642	6772	7615
18 OTHER CROP EXPENSE	9086	11206	11686
19 IRRIGATION OPERATION COSTS	13	--	27
20 CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	48	238	--
21 CUSTOM WORK HIRED	4064	5364	3663
22 REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1393	2281	1064
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1800	3026	1621
24 GAS, OIL & GREASE BOUGHT (FS)	6276	7625	7390
25 REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	5532	6861	6962
26 REPAIR & UPKEEP OF IRRIG. EQUIPMENT	8	--	--
27 REPAIR CUSTOM WORK ENTERPRISE	--	--	--
28 WAGES OF HIRED LABOR	3715	6102	3327
29 PERSONAL PROP. & REAL ESTATE TAXES	3278	3979	3987
30 GENERAL FARM EXPENSE	2335	2909	2680
31 TELEPHONE EXPENSE (FS)	287	353	295
32 ELECTRICITY EXPENSE (FS)	2466	3305	2254
33 TOTAL CASH OPERATING EXPENSE	\$ 97162*	128288*	108496*
34 POW. CROP & GEN. MACH. BOUGHT (FS)	13294	18580	13679
35 IRRIGATION EQUIPMENT BOUGHT	104	--	389
36 CUSTOM WORK EQUIPMENT BOUGHT	22	108	--
37 LIVESTOCK EQUIPMENT BOUGHT	2732	4010	1451
38 NEW REAL ESTATE BLDGS/IMPROVEMENTS	11290	16541	8907
38A NEW REAL ESTATE-LAND	\$ 9563	15066	13548
39 TOTAL FARM PURCHASES (33) thru (38A)	134167*	182593*	146469*
40 DECREASE IN FARM CAPITAL	--	--	4314
41 INTEREST ON FARM CAPITAL(7% OPPORTUNITY CHG.)	35223	40921	43412
42 UNPAID FAMILY LABOR	825	802	984
43 LABOR CHARGE FOR PARTNERS & OTHER OP.	1813	2081	2302
44 BOARD FURNISHED HIRED LABOR	110	297	32
45 TOTAL FARM EXPENSE (39) THRU (44)	\$ 172138*	226694*	197513*
46 RET. TO OP. LAB. & MGMT. SING. OP. (W.F.) (2A/40)-(45)	5359*	41249*	(-33171)*
47 NUMBER OF OPERATORS	1	1	1
48 FULL TIME OPERATOR EQUIVALENTS	1.20	1.27	1.17
49 RET. TO OP. LAB. & MGMT/FULL TIME OPERATOR EQUIVALENTS	5977	34118	(-26384)

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

TABLE 3 - ENTERPRISE STATEMENT - 1981

		AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
1	RETURNS & NET INCREASES			
2	PRODUCTIVE LIVESTOCK	\$		
3	DAIRY COWS	43361	81143	14211
4	OTHER DAIRY CATTLE	10624	20576	3849
5	BEEF BREEDING CATTLE	1551	742	2033
6	FEEDER CATTLE	3572	2899	7773
7	HOGS, COMPLETE & MIXED	29173	25671	32544
8	HOGS, FINISHING ENTERPRISE	7158	17266	7400
9	PRODUCING WEANING PIGS	2270	3721	956
10	SHEEP & GOATS	120	79	40
11	SHEEP, FEEDER LAMBS	--	--	--
12	CHICKENS (INCL. HENS & BROILERS)	1065	5357	--
13	TURKEYS	--	--	--
14	OTHER PRODUCTIVE LIVESTOCK	15	(-6)	
15	TOTAL ALL PROD. LIVESTOCK	\$ 98909*	157448*	68807*
16	LESS THE VALUE OF FEED FED TO LS	62706	86087	56480
17	RETURN OVER FEED FROM LIVESTOCK (15-16)	36203	71360	12327
18	CROP, SEED & FEED	58639	84252	55522
19	COOPERATIVE PATRONAGE REFUNDS	1741	2690	1348
20	MISC. FARM INCOME	1359	1732	1308
21	CUSTOM WORK ENTERPRISE	(-19)	10	--
22	TOTAL RETURNS & NET INCREASES (17+18+19+20+21)	\$ 97923*	160044*	70505*
23	EXPENSES & NET DECREASES			
24	TRUCK & AUTO (FS)	\$ 5005	6381	5824
25	TRACTORS & CROP MACHINERY	19017	23692	22368
26	IRRIGATION EQUIPMENT	56	11	97
27	ELECTRICITY	2458	3287	2254
28	LIVESTOCK EQUIPMENT	4112	6520	3313
29	BUILDINGS, FENCES & TILING	8345	11994	8422
30	BARE LAND	--	--	--
31	MISC. LIVESTOCK EXPENSE	5603	8791	4015
32	LABOR	5042	7714	4707
33	LABOR CHARGE FOR OTHER OP(S)	1824	2143	2302
34	PROPERTY TAX	3278	3999	3987
35	GENERAL FARM EXP. & TELEPHONE	2594	3136	2975
36	INTEREST ON FARM CAPITAL (7% Opportunity Change)	35231	41128	43412
37	TOTAL EXPENSES & NET DECREASES	\$ 92564*	118795*	103676*
38	RET. TO OPS. LABOR & MGMT.(22-37) (single opr.)	\$ 5359	41249	(-33171)
39	NUMBER OF FARM OPERATORS	1	1	1
40	FULL TIME OPERATOR EQUIVALENTS	1.20	1.28	1.17
41	RTRN. OPR. LBR. & MGMT./FULL TIME OPR.	5977	34118	(-26384)

TABLE 4 - HOUSEHOLD EXPENSE - 1981

ITEMS	AVERAGE OF 193 FARMS	PER ADULT EQUIV	42 HIGH PROFIT FARMS	PER ADULT EQUIV	42 LOW PROFIT FARMS	PER ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		5		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.1		3.3		3.2	
3 CHURCH & WELFARE	772	249.03	1091	330.61	688	215.00
4 MEDICAL CARE & HEALTH INSURANCE	1993	642.90	2335	707.58	2256	705.00
5 FOOD & MEALS BOUGHT	3625	1169.35	3768	1141.82	3880	1212.50
6 OPERATING EXPENSE & SUPPLIES	1384	446.45	1413	428.18	1291	403.44
7 FURNISHINGS & EQUIPMENT	1321	426.13	1772	536.97	1372	428.75
8 CLOTHING & CLOTHING MATERIALS	1083	349.35	1197	362.73	1226	383.13
9 PERSONAL CARE, PERSONAL SPENDING	678	218.71	439	133.03	860	268.75
10 EDUCATION	283	91.29	483	146.36	219	68.44
11 RECREATION	759	244.84	749	226.97	870	271.88
12 GIFTS & SPECIAL EVENTS	802	258.71	1069	323.94	768	240.00
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	862	278.06	845	256.06	1030	321.88
14 OPERATOR SHARE UPKEEP ON DWELLING	336	108.39	451	136.67	317	99.06
14A CASH RENT (PERSONAL)	--	--	--	--	--	--
15 PERSONAL SHARE TELEPHONE & ELECTRIC EXP.	580	187.10	590	178.79	619	193.44
15A PERSONAL SHARE-GENERAL FARM EXPENSE	66	21.29	110	33.33	51	15.94
16 TOTAL CASH LIVING EXPENSE	14543	4691.29	16314	4943.64	15447	4827.19
17 PERSONAL SHARE NEW TRUCK & AUTO	592	190.97	800	242.42	512	160.00
18 NEW DWELLING BOUGHT	1846	595.48	4904	1486.06	160	50.00
19 TAXES & OTHER DEDUCTIONS	2082	671.61	3880	1175.76	1796	561.25
20 LIFE INS & OTHER SAVINGS & INVESTMENTS	3402	1097.42	4065	1231.82	3321	1037.81
21 TOTAL HOUSEHOLD & PERSONAL (16)THRU(20)	22466	7247.10	29963	9079.70	21234	6635.63
22 TOTAL FAMILY LIVING FROM THE FARM (33)	775	250.00	1034	313.33	647	202.19
23 TOTAL CASH & NON-CASH EXP. (21) + (22)	23241	7497.10	30997	9393.03	21882	6838.13
24	FAMILY LIVING FROM THE FARM					
25	QTY. OP. SHARE		QTY. OP. SHARE		QTY. OP. SHARE	
26 MILK & CREAM (QUARTS)	575	156	1121	311	116	32
27 BEEF & BUFFALO (POUNDS)	668	447	871	627	724	408
28 PORK (POUNDS)	354	136	244	81	453	189
29 LAMB, MUTTON, GOAT (POUNDS)	6	3	6	4		
30 POULTRY, ALL FOWL (POUNDS)	1	1				
31 EGGS (DOZEN)	1	1				
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL	31	11				
33 TOTAL FAMILY LIVING FROM THE FARM	775	1034	11	18		

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 - 1981

ITEMS	AVERAGE OF 200 FARMS				34 HIGH PROFIT FARMS				34 LOW PROFIT FARMS			
	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
1 TOTAL PRODUCTIVE LIVESTOCK	52493	52453	72961	81761	50304	41724						
2 CROP, SEED & FEED	55089	54711	71730	73720	76444	65720						
3 TOTAL POWER, MACH & EQUIP	52956	55732	70087	77556	67821	68643						
4 LAND (ACRES OWNED & TILLABLE)**	100057	108799	93651	101824	162567	177926						
5 BUILDINGS, FENCES, ETC.	67875	69553	87688	94609	77078	77121						
6 TOTAL FARM CAPITAL	\$ 328470	341249	396116	429470	434214	430533						
7 NON-FARM ASSETS	19092	21716	21551	23608	23932	30285						
7A CASH ON HAND & IN BANK	5765	5382	4843	5280	7098	5937						
8 DWELLING	18102	19590	21138	22360	16458	20155						
9 TOTAL ASSETS	\$ 371429	387936	443649	480719	481701	486910						
10 REAL ESTATE MORTGAGES	123770	134239	158722	166327	144322	162639						
11 CHATTEL MORTGAGES	60779	71487	78862	92470	83015	100676						
12 NOTES	18253	21745	19210	23317	22593	25109						
13 ACCOUNTS PAYABLE	4781	5132	3301	2334	8126	10313						
14 TOTAL LIABILITIES	\$ 207582	232602	260094	284448	258056	298737						
15 FARMERS NET WORTH (9-14)	\$ 163847	155334	183554	196271	223645	188173						
16 GAIN (OR LOSS) IN NET WORTH		(-8512)		12717		(-35472)						
17 SUPPLEMENTARY MANAGEMENT INFORMATION		AVERAGE		HIGH		LOW						
18 RET. TO OPERATORS LABOR & MGMT. (68/47)		4470		37056		(-28255)						
19 RET. TO CAPITAL & FAMILY LABOR (68/48)		5611		38169		(-24133)						
20 NON-FARM INCOME												
21 OUTSIDE INVESTMENT INCOME		896		490		940						
22 OTHER PERSONAL INCOME & INCOME TAX REFUND		3854		2001		5814						
22A SALE OF PERSONAL SHARE-DWELLING, AUTO & TRK		4				10						
23 TOTAL NON-FARM INCOME	\$	4754		2490		6765						
24 TOTAL FAMILY FARM & NON-FARM INCOME (19+23)	\$	10365		40659		(-17368)						
25 TOTAL MONEY BORROWED		109463		111535		160727						
26 TOTAL PAID ON DEBT (PRINCIPAL)		85068		87519		120012						
27 TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP. (4/23)		16707		20647		19467						
28 RATIO: TOTAL FARM EXP TO TOTAL FARM RECEIPTS(O.S)		.972		.844		1.169						
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	1.789	1.668	1.706	1.690	1.876	1.630						
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	2.212	1.932	2.379	2.217	1.984	1.556						
32 RATIO: NET WORTH TO TOTAL LIABILITIES	1.503	1.475	1.276	1.315	1.775	1.692						
33 *RATIO: CASH OPERATING EXPENSES TO ADJUSTED TOTAL FARM SALES (O.S)	.789	.668	.706	.690	.867	.630						
34 RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (M.F.)		.833		.754		.888						
35 RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (O.S)		.364		.442		.310						
		.483		.576		.386						
**LAND (ACRES OWNED & TILLABLE)	TOTAL	TILLABLE	TOTAL	TILLABLE	TOTAL	TILLABLE						
	219.9	180.9	254.0	209.1	293.4	242.4						

\*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 - 1981

		AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2	DAIRY COWS	3664	7558	1340
3	DAIRY PRODUCTS	42331	80121	15389
4	OTHER DAIRY CATTLE	3371	4594	2926
5	BEEF BREEDING CATTLE	1416	779	2488
6	BEEF FEEDER CATTLE	7247	3976	15615
7	HOGS COMPLETE & MIXED	27698	17415	34784
8	HOGS FINISHING	11436	26093	10632
9	HOGS PRODUCING WEANING PIGS	1978	3552	591
10	SHEEP, GOATS & WOOL, FARM FLOCK	138	154	125
11	SHEEP & WOOL, FEEDER LAMBS	19		95
12	CHICKENS (INCLUDING HENS & BROILERS)	13	36	
13	TURKEYS			
14	EGGS	1153	5746	
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	1	6	
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	3	9	
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK \$	100468	150040	83985
18	SALE OF CROPS			
19	WHEAT	591	674	959
20	OTHER SMALL GRAINS	902	958	670
21	CORN	26340	36172	39454
22&22A	SOYBEANS & SUNFLOWERS	12512	11055	18035
23	OTHER ROW CROPS	1750	5132	1377
24	LEGUMES & OTHER FORAGE	420	139	812
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEG. ROADSIDE MARKET & SPEC.			
28	NURSERY, TIMBER & OTHER			
29	SET ASIDE ACRES-GOV. PAYMENTS	150	265	69
30	TOTAL SALES FROM CROPS \$	42665	54396	61377
31	CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	427	267	532
31A	CAPITAL ASSETS SOLD (BLDG. & IMPROV.)	178	8	676
31B	CAPITAL ASSETS SOLD (LAND)	38	56	
32	GAS TAX REFUND	96	118	80
33	INCOME FROM WORK OFF THE FARM	1247	1593	1733
34	CUSTOM WORK ENTERPRISE INCOME	51	256	
35	PATRONAGE REFUNDS	1695	2619	1173
36	MISCELLANEOUS FARM INCOME	1332	1988	1335
37	TOTAL FARM SALES \$	148196	211342	150891
38	INCREASE IN FARM CAPITAL	17674	39714	245
39	FAMILY LIVING FROM THE FARM	721	871	650
40	TOTAL FARM RECEIPTS (37)+(38)+(39) \$	166591	251927	151787
41	ADJUSTED TOTAL FARM SALES (37)-(31)	147553	211010	149684
42	TOTAL CASH FARM OPERATING EXP.	122704	156636	139249
43	NET CASH OPERATING INCOME (41-42)	24849	54374	10435

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1981

		AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 1259	1624	308
3	OTHER DAIRY CATTLE	1033	1027	599
4	BEEF BREEDING CATTLE	247	152	574
5	BEEF FEEDER CATTLE	2325	1126	4594
6	HOGS COMPLETE	1064	1535	789
7	HOGS FINISHING	3955	9901	3145
8	HOGS PRODUCING WEANING PIGS	179	116	165
9	SHEEP, FARM FLOCK	27	70	46
10	SHEEP & FEEDER LAMBS			
11	CHICKENS (INCLUDING HENS & BROILERS)	129	638	
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	2	11	
14	MISCELLANEOUS LIVESTOCK EXPENSE	5350	8209	4146
15	FEED BOUGHT	21685	2494	22256
16	FERTILIZER	10860	14468	13011
17	CHEMICALS	5289	6532	7367
18	OTHER CROP EXPENSE	8587	10165	11368
19	IRRIGATION OPERATION COSTS	13		37
20	CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	48	241	
21	CUSTOM WORK HIRED	3869	5119	3274
22	REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1335	1981	1005
23	REPAIR & UPKEEP OF FARM REAL ESTATE	1723	2731	1552
24	GAS, OIL & GREASE BOUGHT (FS)	6019	7539	7137
25	REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	5340	6457	6752
26	REPAIR & UPKEEP OF IRRIG. EQUIPMENT	7		
27	REPAIR CUSTOM WORK ENTERPRISE			
28	WAGES OF HIRED LABOR	3693	6668	2890
29	PERSONAL PROP. & REAL ESTATE TAXES	1836	2549	2182
30	CASH RENT	8700	8727	11944
31	GENERAL FARM EXPENSES	2259	2713	2718
32	TELEPHONE EXPENSE (FS)	276	343	292
33	ELECTRICITY EXPENSE (FS)	2317	2968	2223
34	INTEREST ACTUALLY PAID	18077	26892	18836
35	TOTAL CASH OPERATING EXPENSE	122704	156636	139249
36	POWER CROP & GEN. MACH. BOUGHT (FS)	12885	19939	13720
37	IRRIGATION EQUIPMENT BOUGHT	105		395
38	CUSTOM WORK EQUIPMENT BOUGHT	22	109	
39	LIVESTOCK EQUIPMENT BOUGHT	2572	3040	1412
40	NEW REAL ESTATE & IMPROVEMENT	22975	26372	27508
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 158097	206263	179899
42	DECREASE IN FARM CAPITAL			
43	INTEREST ON FARM CAPITAL (EQUITY)	1711	4423	1961
44	UNPAID FAMILY LABOR	823	709	953
45	BOARD FURNISHED HIRED LABOR	125	220	63
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 160742	211713	182841
47	RETURN TO OP. LAB. & MGMT. (6A/40)-(46)	5849	40214	(-31054)
48	RETURN TO CAPITAL & FAM. LAB. (47+44+43)	8383	45347	(-28140)

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 1981 REPORT

## FARM GROWN FEEDS

CORN	\$2.70
OATS	\$ 1.80
ALF. HAY	80.00
CORN SIL.	22.00

## 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 - 1981

		AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
		5359	41249	(-33171)
1	RETURN TO OPERATORS LABOR & MANAGEMENT	\$	100.0	98.5
2	CROP YIELD INDEX		85.1	89.9
3	PERCENT TILLABLE LAND IN HIGH RET CROPS		276.70	260.72
4	GROSS RETURN PER TILLABLE ACRE EXC. PAST	\$	100.0	90.8
5	RETURN PER \$100 FEED FED PROD. LVSTK INDEX		36.73	32.29
6	LVSTK UNITS PER 100 ACRES*		516.76	447.14
7	SIZE OF BUSINESS IN WORK UNITS		302.20	266.15
8	WORK UNITS PER WORKER		75.44	94.50
9	POW., MACH., EQ., BLDG. EXP/WORK UNIT	\$	294264	369147
10	FARM CAPITAL INVESTMENT/WORKER		285166	
11	INDEX OF RETURN PER \$100 FEED FED			
12	6100A BEEF BREEDING CATTLE		100.0	88.4
14	6140A BEEF FEEDERS, FEEDLOT		100.0	91.1
18	6290A DAIRY COWS, COMMERCIAL,		100.0	83.7
20	6310A OTHER DAIRY, COMM., REPLACEMENT		100.0	119.5
21	6318A OTHER DAIRY, REPL. & FEED STOCK		100.0	71.4
23	6470A HOGS, FARROW, FINISH, GENERAL		100.0	92.7
24	6490A HOGS, FINISHING		100.0	91.8
25	6510A HOGS, WEANING PIG PRODUCTION		100.0	78.5
26	6530A HOGS, MIXED SYSTEMS		100.0	88.5
28	6670A SHEEP, FARM, COMMERCIAL		100.0	75.5
30	NUMBER OF ANIMAL UNITS		121.83	127.61
31	WORK UNITS			
32	CROPS		166.40	203.52
33	PRODUCTIVE LIVESTOCK		339.46	231.77
34	OTHER PRODUCTIVE WORK UNITS		10.90	11.85
35	EXPENSES PER WORK UNIT			
36	TRACTOR & CROP MACHINERY EXPENSE	\$	36.80	50.24
37	FARM SHARE OF ATUO & TRUCK EXPENSE	\$	9.70	13.03
38	FARM SHARE OF ELECTRIC EXPENSE	\$	4.77	5.04
39	LIVESTOCK EQUIPMENT EXPENSE	\$	8.03	7.41
40	BLDG., FENCE & TILING EXPENSE	\$	16.14	18.78
40A	OTHER EXPENSE PER WORK UNIT (INC. CUSTOM ENT)		--	--
40B	GENRL FRM TELE/OTHR UTILITIES EXCEPT ELECT.	\$	5.07	6.65
40C	HIRED LABOR	\$	7.19	7.44
41	TRACT. & CROP MACH. EXP/CROP ACRE**	\$	59.06	58.66
42	FARM POWER & MACH. COST ALLOCATED TO LVSTK	\$	3788.51	3081.75
43	BLDG., FENCING & TILING COST ALLOCATED TO CROPS BCAF (4)	\$	✓ 2761.97	3965.58
44	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE			
45	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY			

## THERMOMETER CHART SHOWING MEASURES OF FARM ORGANIZATION AND MANAGEMENT

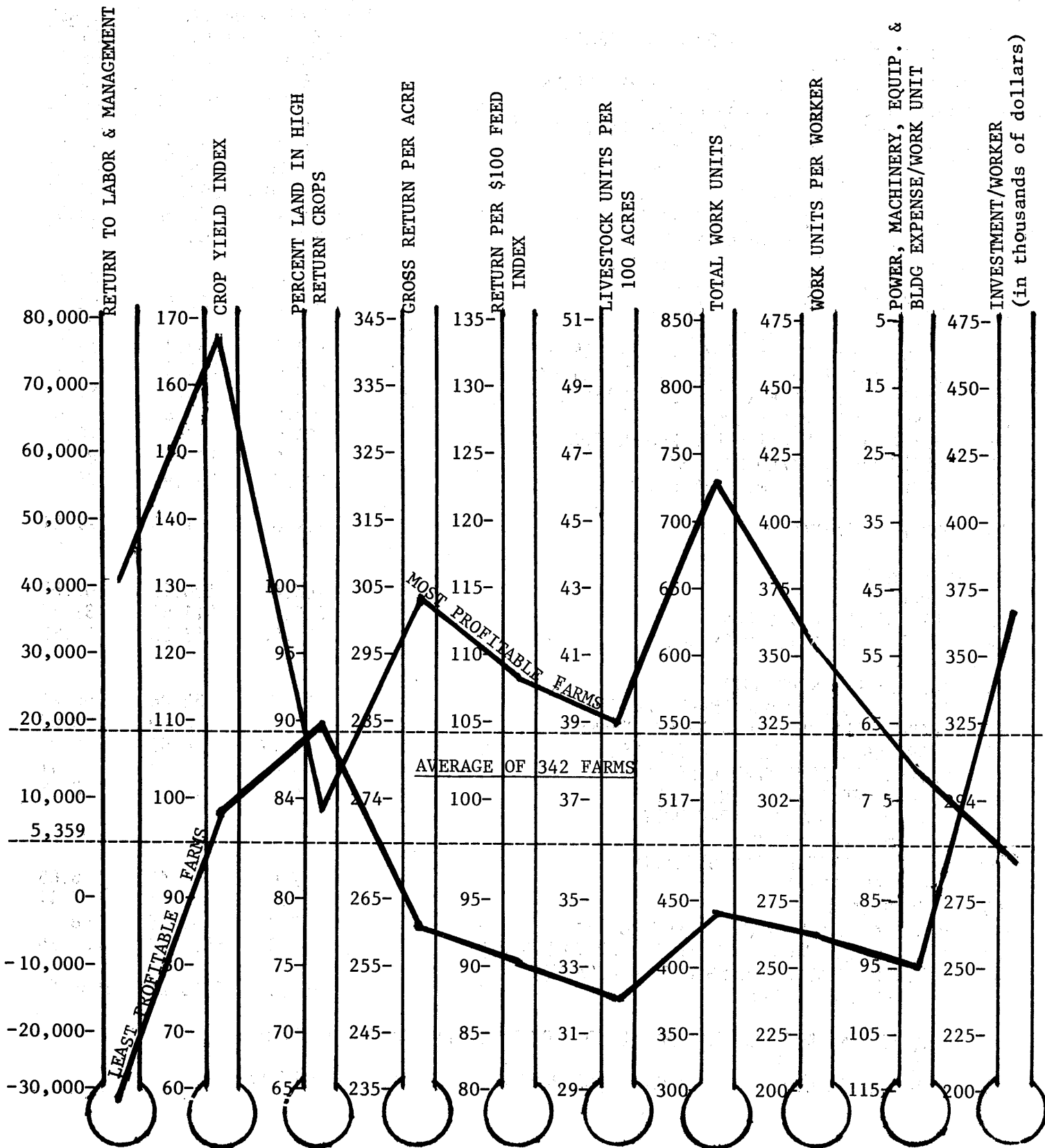


TABLE 9 - CROP ACRES - 1981

		AVERAGE OF 342 FARMS	69 MOST PROFITABLE	69 LEAST PROFITABLE
A	TOTAL SMALL GRAIN & CANNING PEAS	21.0*	20.6	19.4*
B	TOTAL ROW CROP	239.5*	272.8*	318.7*
C	TOTAL LEGUMES INCLUDING SEED	39.9	57.7*	26.8*
D	TOTAL OTHER HAY	1.2*	.1*	1.0*
E	TOTAL SILAGE & FODDER	16.0*	25.5*	11.7*
F	TOTAL TILLABLE PASTURE	3.7*	3.1*	3.0*
H	TOTAL COMMERCIAL FRUITS & NUTS	---	---	---
J	TOTAL ROADSIDE MARKET/SPEC CROPS	---	---	.1*
K	TOTAL FALLOW & IDLE LAND	4.4*	1.4-*	.7*
L	TOTAL TILLABLE LAND*	320.9	378.4	381.3
M	TOTAL NON-TILLABLE HAY & PASTURE	10.8	8.3	13.9
N	TOTAL NON-TILLABLE FOREST CROPS	---	---	---
	85 WILD HAY NOT HARV (NON-TILL)	1.8	2.8	1.0
	86 PASTURE NOT HARVESTED	6.0	7.7	6.7
	87 TIMBER NOT HARVESTED	8.8	6.8	9.8
	88 ROAD AND WASTE	11.1	13.8	14.3
	89 FARMSTEAD	8.3	8.9	9.5
O	TOTAL LAND NOT HARVESTED*	36.0	40.0	41.3
P	TOTAL NON-TILL LAND	46.8*	48.3*	55.2*
Q	TOTAL LAND IN FARM OR RANCH*	367.7*	426.7*	436.5*
92	SUPPLEMENTARY MANAGEMENT INFORMATION			
93	PERCENT LAND TILLABLE	87.3	88.7	87.4
94	PERCENT LAND IN HIGH RETURN CROPS	85.1	83.8	89.9
95	*FERTILIZER COST PER ACRE	36.70	37.66	39.30
96	*CROP CHEMICALS PER ACRE	17.70	18.17	19.49
97	*SEED & OTHER COSTS PER ACRE	29.23	29.87	31.68
98	*GAS, OIL & GREASE BOUGHT/ACRE	15.64	15.93	15.39
99	*REPAIR & MAINT. COST/ACRE	17.42	18.22	18.44
	TOTAL (95+96+97+98+99)	\$ 116.69	119.85	124.30
100	*TILL LAND (-) TILL PAST, FALLOW & IDLE LAND			

## MISCELLANEOUS CROP INFORMATION

CROP	RANK	NO. FARMS GROWING CROP	AVERAGE ACRES	AVERAGE YIELD
OATS	D	215	21.4	71.2
WHEAT (SPRING)	C	64	20.5	38.9
CANNING CORN	C	15	37.7	\$208.20
CORN GRAIN	A	389	150.0	131.9
SOYBEANS	A	272	92.1	36.5
CANNING PEAS	A	27	26.5	\$239.19
ALFALFA HAY	B	262	51.7	3.8
GRAIN SILAGE	C	51	18.6	5.4
CORN SILAGE	A	202	22.0	18.9
LEGUME PASTURE	B	66	18.7	\$58.98
LAND RENTED OUT	B	22	28.9	\$97.99
NON-TILLABLE PASTURE	--	87	43.0	\$24.16

## 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 "Utilites & other general farm expenses", item 33. 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 - 1981

		AVERAGE OF 215 FARMS	43 FARMS HIGH IN RET. OVER DIR. COSTS	43 FARMS LOW IN RET. OVER DIR. COSTS
1	ACRES	21.4	19.4	20.1
2	YIELD	71.2	86.4	41.4
3	VALUE PER PRODUCTION UNIT	1.80	1.80	1.79
4	CROP PRODUCT RETURN	128.18	155.52	74.18
5	OTHER CROP INCOME	33.08	81.96	15.67
6	TOTAL CROP RETURN	\$ 161.26*	237.48*	89.85*
7	DIRECT COSTS			
8	FERTILIZER	\$ 8.46	5.57	12.34
9	CHEMICALS	.37	.15	.65
10	SEED	9.63	8.97	10.45
10A	CROP DRYING	.19		1.04
10B	OTHER EXPENSE	3.18	3.45	2.49
11	SPECIAL HIRED LABOR	.19		.60
12	CUSTOM WORK HIRED	8.36	3.97	13.08
13	IRRIGATION OPERATION	--	--	--
14	TOTAL DIRECT COSTS	\$ 30.38	22.11	40.65
15	RETURN OVER DIRECT COSTS (6-14)	\$ 130.88*	215.37*	49.20*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 14.56	15.58	12.67
18	FARM POWER & MACHINERY-OPERATION	18.18	20.45	18.21
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20	LAND COSTS	83.85	82.07	82.37
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	4.55	4.98	4.16
23	TOTAL ALLOCATED COSTS	\$ 121.14	123.08	117.41
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 9.74*	92.29*	(-68.21)*
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.	2.13	1.68	3.82
29	RETURN OVER LISTED COSTS PER UNIT	.14	1.07	(-1.65)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	84.18	80.66	88.30
30A	ESTIMATED TOTAL MACHINE COST/ACRE	\$ 42.87	43.66	43.76
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 151.52*	145.19*	158.06*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	2.90	2.00	3.07
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED	--	--	--
36	TOTAL COSTS	--	--	--
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 1.79	1.85	1.77
40	QUANTITY SOLD (OPERATORS SHARE)	646.5	708.8	380.4

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR WHEAT (SPRING) - 1981

		AVERAGE OF 64 FARMS	13 FARMS HIGHEST IN RETURN OVER DIR. COSTS	13 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	20.5	19.6	18.3
2	YIELD	38.9	49.6	22.6
3	VALUE PER PRODUCTION UNIT	3.73	3.77	3.71
4	CROP PRODUCT RETURN	\$ 145.02	187.14	83.72
5	OTHER CROP INCOME	23.61	49.13	4.26
6	TOTAL CROP RETURN	\$ 168.63	236.27	87.98
7	DIRECT COSTS			
8	FERTILIZER	\$ 22.10	17.55	33.44
9	CHEMICALS	1.12	1.02	.66
10	SEED	15.41	15.87	19.23
10A	CROP DRYING	.73	.26	.55
10B	OTHER EXPENSE	2.00	1.22	1.26
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	5.71	6.53	7.32
13	IRRIGATION OPERATION	--	--	--
14	TOTAL DIRECT COSTS	\$ 47.07	42.45	62.46
15	RETURN OVER DIRECT COSTS (6-14)	\$ 121.56*	193.82*	25.52*
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 14.16	18.03	12.56
18	FARM POWER & MACHINERY-OPERATION	17.75	16.99	17.08
19	IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20	LAND COSTS	81.50	82.15	79.23
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	5.20	5.43	4.27
23	TOTAL ALLOCATED COSTS	\$ 118.61	122.60	113.14
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 2.95*	71.22*	(-87.62)*
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.	4.26	3.32	7.78
29	RETURN OVER LISTED COSTS PER UNIT	.08	1.44	(-3.88)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	\$ 44.42	43.78	47.33
30A	ESTIMATED TOTAL MACHINE COST/ACRE	\$ 40.92	44.81	38.79
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 165.68*	165.05*	175.60*
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	2.95	2.05	3.68
33A	BUILDINGS, FENCES & TILING COSTS	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS			
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 3.82	4.02	3.63
40	QUANTITY SOLD (OPERATORS SHARE)	722.8	796.3	431.1

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR CANNING CORN AND CANNING PEAS

	0211 CANNING CORN AVERAGE OF 15 FARMS	0340 CANNING PEAS AVERAGE OF 27 FARMS
1 ACRES	37.7	26.5
2 YIELD	208.20	238.19
3 VALUE PER PRODUCTION UNIT	1.00	1.00
4 CROP PRODUCT RETURN	\$ 208.20	238.19
5 OTHER CROP INCOME	--	1.36
6 TOTAL CROP RETURN	\$ 208.20	239.55
7 DIRECT COSTS		
8 FERTILIZER	48.25	21.13
9 CHEMICALS	20.21	5.89
10 SEED	4.91	11.32
10A CROP DRYING		
10B OTHER EXPENSE	3.37	8.98
11 SPECIAL HIRED LABOR	--	--
12 CUSTOM WORK HIRED	6.21	3.06
13 IRRIGATION OPERATION	--	--
14 TOTAL DIRECT COSTS	\$ 82.95	50.38
15 RETURN OVER DIRECT COSTS (6-14)	\$ 125.25	189.17
16 ALLOCATED COSTS		
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 26.77	15.16
18 FARM POWER & MACHINERY-OPERATION	28.10	23.06
19 IRRIGATION EQUIPMENT-OWNERSHIP		
20 LAND COSTS	77.27	75.19
21 MISCELLANEOUS COSTS	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	8.81	4.90
23 TOTAL ALLOCATED COSTS	\$ 140.95	118.31
24 RETURN OVER ALL LISTED COSTS (6-31)	\$(-15.70)	70.86
25 SUPPLEMENTARY MANAGEMENT INFORMATION		
26 WORK UNITS ASSIGNED PER ACRE	.50	.40
27 POWER COST ALLOCATION FACTOR	NA	NA
28 TOTAL LISTED COST PER UNIT OF PROD.	1.08	.71
29 RETURN OVER LISTED COSTS PER UNIT	(-.08)	.30
30 BREAKEVEN YIELD/UNIT OF PRODUCTION	223.90	168.69
30A ESTIMATED TOTAL MACHINE COST/ACRE	67.82	45.16
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 223.90	168.69
32 OTHER POSSIBLE COSTS NOT LISTED	5.09	3.02
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		
38 COST OF IRRIGATION		
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 CORN, GRAIN - 1981

		AVERAGE OF 389 FARMS	78 FARMS HIGHEST IN RET. OVER DIR. COSTS	78 FARMS LOWEST IN RET. OVER DIR. COSTS
1	ACRES	150.0	146.0	133.0
2	YIELD	131.9	147.6	112.2
3	VALUE PER PRODUCTION UNIT	2.21	2.21	2.21
4	CROP PRODUCT RETURN	\$ 291.39	326.11	247.97
5	OTHER CROP INCOME	2.80	4.60	2.41
6	TOTAL CROP RETURN	\$ 294.19	330.71	250.38
7	DIRECT COSTS			
8	FERTILIZER	\$ 55.87	49.42	62.57
9	CHEMICALS	21.89	20.16	24.32
10	SEED	16.49	16.26	16.08
10A	CROP DRYING	13.77	12.27	14.89
10B	OTHER EXPENSE	6.03	4.14	7.67
11	SPECIAL HIRED LABOR	.24	.20	.26
12	CUSTOM WORK HIRED	7.25	2.15	11.41
13	IRRIGATION OPERATION	.05	.00	.04
14	TOTAL DIRECT COSTS	\$ 121.59	104.60	137.24
15	RETURN OVER DIRECT COSTS (6-14)	\$ 172.60	226.11	113.14
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 26.75	27.99	26.35
18	FARM POWER & MACHINERY-OPERATION	30.83	32.68	34.04
19	IRRIGATION EQUIPMENT-OWNERSHIP	.15		.17
20	LAND COSTS	84.06	87.17	78.55
21	MISCELLANEOUS COSTS	--	--	--
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	8.64	9.29	8.32
23	TOTAL ALLOCATED COSTS	\$ 150.43	157.13	147.43
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 22.17	68.98	(-34.29)
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.	2.06	1.77	2.54
29	RETURN OVER LISTED COSTS PER UNIT	.17	.47	(-.31)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	123.09	118.43	128.81
30A	ESTIMATED TOTAL MACHINE COST/ACRE	71.06	71.39	76.32
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 272.02	261.73	284.67
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	5.24	4.18	5.17
33A	✓ BUILDINGS, FENCES & TILING COSTS ✓	--	--	--
34	INTEREST ALLOCATION	--	--	--
35	OTHER COSTS NOT LISTED	--	--	--
36	TOTAL COSTS	--	--	--
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 2.77	2.83	2.85
40	QUANTITY SOLD (OPERATORS SHARE)	7383.5	6475.6	6589.2

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR SOYBEANS - 1981

	AVERAGE OF 272 FARMS	68 Farms HIGHEST IN RETURN OVER DIR. COSTS	68 Farms LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	92.1	96.5	82.5
2 YIELD	36.5	40.1	29.1
3 VALUE PER PRODUCTION UNIT	5.89	5.90	5.90
4 CROP PRODUCT RETURN	\$ 214.94	236.74	171.56
5 OTHER CROP INCOME	12.83	36.54	3.20
6 TOTAL CROP RETURN	\$ 227.77*	273.28*	174.76*
7 DIRECT COSTS			
8 FERTILIZER	\$ 6.87	2.86	11.07
9 CHEMICALS	21.67	21.89	21.96
10 SEED	12.26	12.27	12.00
10A CROP DRYING	.37	.32	.40
10B OTHER EXPENSE	12.20	10.12	13.68
11 SPECIAL HIRED LABOR	.41	.74	.24
12 CUSTOM WORK HIRED	4.29	2.01	8.05
13 IRRIGATION OPERATION	--	--	--
14 TOTAL DIRECT COSTS	\$ 58.07	50.21	67.40
15 RETURN OVER DIRECT COSTS (6-14)	\$ 169.70*	223.07*	107.36*
16 ALLOCATED COSTS	--	--	--
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 21.00	24.49	18.80
18 FARM POWER & MACHINERY-OPERATION	25.17	28.19	21.52
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	83.49	87.74	77.39
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	6.84	7.72	6.62
23 TOTAL ALLOCATED COSTS	\$ 136.50	148.14	124.33
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 33.20*	74.93*	(-16.97)*
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.	5.33	4.94	6.59
29 RETURN OVER LISTED COSTS PER UNIT	.91	1.87	(-.58)
30 BREAK-EVEN YIELD/UNIT OF PRODUCTION	33.03	33.62	32.50
30A ESTIMATED TOTAL MACHINE COST/ACRE	55.87	61.74	52.31
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 194.57*	198.35*	191.73*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	4.04	2.83	4.00
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 6.92	7.01	6.66
40 QUANTITY SOLD (OPERATORS SHARE)	2017.0	2197.5	1460.2

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR ALFALFA HAY - 1981

	AVERAGE OF 262 FARMS	52 FARMS HIGHEST IN RETURN OVER DIR. COSTS	52 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	51.7	58.8	37.7
2 YIELD	3.8	5.4	2.3
3 VALUE PER PRODUCTION UNIT	78.33	80.67	73.24
4 CROP PRODUCT RETURN	\$ 298.47	432.16	165.12
5 OTHER CROP INCOME	.74	.51	3.02
6 TOTAL CROP RETURN	\$ 299.21*	432.67*	186.14*
7 DIRECT COSTS			
8 FERTILIZER	\$ 17.89	20.02	14.74
9 CHEMICALS	.66	.37	.43
10 SEED	12.98	13.83	15.42
10A CROP DRYING	.06	--	--
10B OTHER EXPENSE	3.99	3.20	3.85
11 SPECIAL HIRED LABOR	.08	--	--
12 CUSTOM WORK HIRED	3.86	2.40	5.07
13 IRRIGATION OPERATION	.02		
14 TOTAL DIRECT COSTS	\$ 39.52	39.82	39.51
15 RETURN OVER DIRECT COSTS (6-14)	\$ 259.69*	392.85*	128.63*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 29.81	32.84	27.62
18 FARM POWER & MACHINERY-OPERATION	35.24	34.11	35.45
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	80.32	82.69	73.85
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	9.51	9.85	9.35
23 TOTAL ALLOCATED COSTS	\$ 154.88	159.49	146.27
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 104.81*	233.36*	(-17.64)*
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.	50.92	37.20	82.06
29 RETURN OVER LISTED COSTS PER UNIT	27.60	43.57	(-6.60)
30 BREAK-EVEN YIELD/UNIT OF PRODUCTION	2.49	2.47	2.60
30A ESTIMATED TOTAL MACHINE COST/ACRE	77.13	78.40	75.80
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 194.40*	199.31*	185.78*
32 OTHER POSSIBLE COSTS NOT LISTED	--	--	--
33 UTILITIES & OTHER GENERAL FARM EXPENSES	6.09	4.88	6.44
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 64.63	52.50	65.16
40 QUANTITY SOLD (OPERATORS SHARE)	6.7	1.6	9.1

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR CORN SILAGE - 1981

	AVERAGE OF 202 FARMS	40 FARMS HIGHEST IN RETURN OVER DIR. COSTS	40 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	22.0	20.0	23.0
2 YIELD	18.9	24.4	12.6
3 VALUE PER PRODUCTION UNIT	19.85	20.00	19.60
4 CROP PRODUCT RETURN	\$ 375.36	487.00	247.13
5 OTHER CROP INCOME	2.14	9.40	1.78
6 TOTAL CROP RETURN	\$ 377.50	496.40	248.91
7 DIRECT COSTS			
8 FERTILIZER	\$ 52.68	41.70	56.91
9 CHEMICALS	21.14	21.30	20.57
10 SEED	16.68	16.20	16.04
10A CROP DRYING	.05	.25	
10B OTHER EXPENSE	6.41	7.15	5.30
11 SPECIAL HIRED LABOR	.18	.15	.35
12 CUSTOM WORK HIRED	5.82	2.05	8.61
13 IRRIGATION OPERATION	--	--	--
14 TOTAL DIRECT COSTS	\$ 102.96	88.80	107.78
15 RETURN OVER DIRECT COSTS (6-14)	\$ 274.54*	407.60*	141.13*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 29.53	33.13	27.55
18 FARM POWER & MACHINERY-OPERATION	36.73	37.06	32.90
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	82.32	78.35	80.20
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	9.56	9.90	8.53
23 TOTAL ALLOCATED COSTS	\$ 158.14	158.44	149.18
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 116.40*	249.16*	(-8.05)*
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.	13.81	10.15	20.38
29 RETURN OVER LISTED COSTS PER UNIT)	6.16	10.23	(-.64)
30 BREAK EVEN YIELD/UNIT OF PRODUCTION	13.15	12.36	13.11
30A ESTIMATED TOTAL MACHINE COST/ACRE	79.70	81.46	74.72
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 261.10*	247.24*	256.96*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	6.37	4.79	6.59
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 34.12		
40 QUANTITY SOLD (OPERATORS SHARE)	1.7		

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 1981

	AVERAGE OF 51 FARMS	10 FARMS HIGHEST IN RETURN OVER DIR. COSTS	10 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	18.6	17.3	14.7
2 YIELD	5.4	8.7	2.3
3 VALUE PER PRODUCTION UNIT	20.86	23.60	21.40
4 CROP PRODUCT RETURN	112.15	204.62	49.52
5 OTHER CROP INCOME	2.10	--	--
6 TOTAL CROP RETURN	\$ 114.25*	204.62*	49.52*
7 DIRECT COSTS			
8 FERTILIZER	\$ 5.00	1.50	10.27
9 CHEMICALS	.16	.06	--
10 SEED	9.25	11.33	13.95
10A CROP DRYING	--	--	--
10B OTHER EXPENSE	1.18	.92	1.16
11 SPECIAL HIRED LABOR	--	--	--
12 CUSTOM WORK HIRED	.97	.35	.68
13 IRRIGATION OPERATION	--	--	--
14 TOTAL DIRECT COSTS	\$ 16.56	14.16	26.06
15 RETURN OVER DIRECT COSTS (6-14)	\$ 97.69*	190.46*	23.46*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 19.95	19.51	17.90
18 FARM POWER & MACHINERY-OPERATION	24.48	22.09	22.41
19 IRRIGATION EQUIPMENT-OWNERSHIP	--	--	--
20 LAND COSTS	81.31	88.50	73.80
21 MISCELLANEOUS COSTS	--	--	--
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	6.57	5.91	7.54
23 TOTAL ALLOCATED COSTS	\$ 132.31	136.01	121.65
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ (-34.62)*	54.45*	(-98.19)*
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.	27.68	17.32	63.85
29 RETURN OVER LISTED COSTS PER UNIT	(-6.43)	6.28	(-42.44)
30 BREAK EVEN YIELD/UNIT OF PRODUCTION	7.14	6.36	6.90
30A ESTIMATED TOTAL MACHINE COST/ACRE	51.65	47.74	48.30
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 148.87*	150.17*	147.71*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	4.71	4.45	4.27
33A BUILDINGS, FENCES & TILING COSTS	--	--	--
34 INTEREST ALLOCATION	--	--	--
35 OTHER COSTS NOT LISTED	--	--	--
36 TOTAL COSTS	--	--	--
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 2.50		
40 QUANTITY SOLD (OPERATORS SHARE)	2.4		

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR LEGUME PASTURES, NON-TILL. PASTURE &amp; LAND RENTED OUT - 1981

	0810 LEGUME PASTURES AVERAGE OF 66 FARMS	0860 NON-TILL PASTURES AVERAGE OF 87 FARMS	1993 LAND RENTED OUT AVERAGE OF 22 FARMS
1 ACRES	18.7	43.0	28.9
2 YIELD	58.98	24.16	92.0
3 VALUE PER PRODUCTION UNIT	2.18	1.00	.95
4 CROP PRODUCT RETURN	\$ 128.61	24.16	87.40
5 OTHER CROP INCOME			10.59
6 TOTAL CROP RETURN	\$ 128.61	24.16	97.99*
7 DIRECT COSTS			
8 FERTILIZER	\$ 6.89	1.85	.87
9 CHEMICALS	.24	.04	
10 SEED	1.80		2.60
10A CROP DRYING			
10B OTHER EXPENSE	.24		.14
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	1.08	.04	
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 10.25	1.93	3.61
15 RETURN OVER DIRECT COSTS (6-14)	\$ 118.36	22.23	94.38*
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 2.05	.32	2.75
18 FARM POWER & MACHINERY-OPERATION	2.59	.49	3.06
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	59.09	26.36	84.45
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	.73	.11	.86
23 TOTAL ALLOCATED COSTS	\$ 64.46	27.28	91.12
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 52.90	(-5.05)	3.26
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.	1.25	.96	1.03
29 RETURN OVER LISTED COSTS PER UNIT	1.16	.36	.04
30 BREAKEVEN YIELD/UNIT OF PRODUCTION	35.92	40.57	99.72
30A ESTIMATED TOTAL MACHINE COST/ACRE	6.09	.95	6.67
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 74.71	29.21	94.73*
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	.47	.10	.34
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

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 86 FARMS	17 FARMS	17 FARMS
			HIGH IN RETURN ABOVE FEED	LOW IN RETURN ABOVE FEED
1	POUNDS OF HOGS PRODUCED	190613	189637	128178
	PER HUNDRED WEIGHT			
2	NET INCREASE IN VALUE OF HOGS	\$ 42.58	43.01	41.18
3	OTHER MISCELLANEOUS HOG INCOME	--	--	--
4	TOTAL VALUE PRODUCED	\$ 42.58*	43.01*	41.18*
5	POUNDS OF FEED FED			
6	CORN	320.8	291.2	389.8
7	SMALL GRAIN	8.0	7.2	13.4
8	COMPLETE RATION	7.2	6.4	16.4
9	PROTEIN, SALT & MINERAL & MILK	81.0	70.2	90.3
10	TOTAL CONCENTRATES	417.0	375.0	509.9
11	FORAGES	.3	.3	.6
12	FEED COSTS			
13	GRAINS	15.77	13.83	19.15
14	COMPLETE RATION	.83	.39	1.73
15	PROTEIN, SALT & MINERAL & MILK	12.76	10.54	15.50
16	FORAGES	.01	.01	.02
17	PASTURE	.01	.01	--
18	TOTAL FEED COSTS	\$ 29.38	24.78	36.40
19	RETURN OVER FEED COSTS	\$ 13.20	18.23	4.78
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	1.24	1.08	1.08
22	VETERINARY EXPENSE	.91	.74	.87
23	CUSTOM WORK	.28	.32	.26
24	SPECIAL HIRED LABOR	.04	--	.17
25	TOTAL OTHER DIRECT COSTS	\$ 2.47	2.14	2.38
26	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 10.73	16.09	2.40
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	1.34	1.45	1.36
29	LIVESTOCK EQUIPMENT COSTS	1.54	1.65	1.57
30	BUILDING & FENCES	2.58	3.04	2.93
31	TOTAL ALLOCATED COSTS	\$ 5.46	6.14	5.86
32	RETURN OVER ALL LISTED COSTS	\$ 5.27*	9.95*	(-3.46)*
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	\$ 144.94	173.55	113.14
35	PRICE RECEIVED PER CWT. ALL ANIMALS	43.92	44.05	42.87
36	PRICE RECEIVED PER CWT. SOLD MKT. ONLY	44.39	44.69	43.64
37	NUMBER OF LITTERS FARROWED	118	112	92
37A	LITTERS/BEARING FEMALE/YEAR	1.6	1.6	1.3
38	NUMBER OF PIGS BORN PER LITTER	9.7	10.0	9.6
39	NUMBER OF PIGS WEANED PER LITTER	7.5	7.8	6.8
39A	NUMBER OF PIGS PRODUCED/LITTER	7.1	7.4	6.3
40	PERCENT DEATH LOSS	17.7	16.9	22.4
41	AVERAGE WEIGHT OF ALL HOGS SOLD	232.8	229.3	235.5
42	AVERAGE WEIGHT OF MKT. HOGS SOLD	222.9	221.6	221.6
43	PRICE PER CWT. CONCENTRATE FED	7.04	6.60	7.13
44	PRICE PER CWT. PROTEIN, SALT & MINERAL	15.76	15.01	17.16
45	POUNDS OF PORK PURCHASED	2494	1023	3483
46	TOTAL LISTED COSTS PER CWT. PORK PROD.	\$ 37.31*	33.06*	44.64*
47	UTILITIES & OTHER GENERAL FARM EXPENSE	1.35	.87	1.81
48	INTEREST ALLOCATION	--	--	--
49	OTHER COSTS NOT LISTED	--	--	--
50	TOTAL COST	--	--	--

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

		WARM BLDG AVERAGE OF 40 FARMS	COLD BLDG AVERAGE OF 43 FARMS	MIXED SYS. AVERAGE OF 48 FARMS
1	POUNDS OF HOGS PRODUCED	242227	146511	128439
	PER HUNDRED WEIGHT			
2	NET INCREASE IN VALUE OF HOGS	\$ 42.69	42.15	45.93
3	OTHER MISCELLANEOUS HOG INCOME	--	--	--
4	TOTAL VALUE PRODUCED	\$ 42.69	42.15	45.93
5	POUNDS OF FEED FED			
6	CORN	322.2	317.1	322.0
7	SMALL GRAIN	6.3	10.6	7.8
8	COMPLETE RATION	8.5	5.5	19.8
9	PROTEIN, SALT & MINERAL & MILK	84.4	74.8	81.4
10	TOTAL CONCENTRATES	421.4	408.0	431.0
11	FORAGES	.4	.2	4.2
12	FEED COSTS			
13	GRAINS	15.90	15.48	15.84
14	COMPLETE RATION	1.18	.33	1.63
15	PROTEIN, SALT & MINERAL & MILK	12.90	12.38	12.90
16	FORAGES	.01	.01	.25
17	PASTURE	.01	.01	--
18	TOTAL FEED COSTS	\$ 30.00	28.21	30.62
19	RETURN OVER FEED COSTS	\$ 12.69	13.94	15.31*
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	1.37	.97	1.22
22	VETERINARY EXPENSE	.90	.84	.99
23	CUSTOM WORK	.29	.23	.38
24	SPECIAL HIRED LABOR	.06	--	.09
25	TOTAL OTHER DIRECT COSTS	\$ 2.62	2.04	2.68
26	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 10.07	11.90	12.63
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	1.33	1.38	1.53
29	LIVESTOCK EQUIPMENT COSTS	1.65	1.46	2.08
30	BUILDING & FENCES	2.55	2.68	2.63
31	TOTAL ALLOCATED COSTS	\$ 5.53	5.52	6.24
32	RETURN OVER ALL LISTED COSTS	\$ 4.54	6.38	6.39*
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	142.31	149.41	149.98
35	PRICE RECEIVED PER CWT. ALL ANIMALS	44.07	43.37	48.15
36	PRICE RECEIVED PER CWT. SOLD MKT. ONLY	44.55	44.01	46.67
37	NUMBER OF LITTERS FARROWED	151	89	114
37A	LITTERS/BEARING FEMALE/YEAR	1.5	1.6	1.7
38	NUMBER OF PIGS BORN PER LITTER	9.7	9.9	9.6
39	NUMBER OF PIGS WEANED PER LITTER	7.5	7.7	7.4
39A	NUMBER PIGS PRODUCED/LITTER	7.2	7.1	7.1
40	PERCENT DEATH LOSS	17.0	18.3	17.8
41	AVERAGE WEIGHT OF ALL HOGS SOLD	229.9	236.9	155.7
42	AVERAGE WEIGHT OF MKT. HOGS SOLD	221.2	225.1	174.8
43	PRICE PER CWT. CONCENTRATE FED	7.11	6.91	7.05
44	PRICE PER CWT. PROTEIN, SALT & MINERAL	15.28	16.56	15.85
45	POUNDS OF PORK PURCHASED	3255	1809	7097
46	TOTAL LISTED COSTS PER CWT. PORK PROD. \$	38.15*	35.77*	39.54*
47	UTILITIES & OTHER GENERAL FARM EXPENSE	1.48	1.23	1.14
48	INTEREST ALLOCATION	--	--	--
49	OTHER COSTS NOT LISTED	--	--	--
50	TOTAL COST	--	--	--

TABLE 11B - HOGS, FINISHING - ALL FARMS 6490

		AVERAGE OF 50 FARMS	10 FARMS HIGH IN RETURN ABOVE FEED	10 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF PIGS ON HAND	324.7	251.7	187.5
2	POUNDS OF HOGS PRODUCED	148398	110009	67678
			PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF HOGS	\$ 33.80	40.21	31.63
4	OTHER MISCELLANEOUS HOG INCOME	--	--	--
5	TOTAL VALUE PRODUCED	\$ 33.80*	40.21*	31.63*
6	POUNDS OF FEED FED			
7	CORN	296.8	276.8	404.0
8	SMALL GRAIN	3.0	1.9	9.6
9	COMPLETE RATION	2.4	7.9	--
10	PROTEIN, SALT & MINERAL & MILK	70.6	62.9	83.0
11	TOTAL CONCENTRATES	372.8	349.5	496.6
12	FORAGES	1.6	10.5	--
13	FEED COSTS			
14	GRAINS	14.34	13.30	20.06
15	COMPLETE RATION	.19	.37	--
16	PROTEIN, SALT & MINERAL & MILK	11.92	10.66	13.53
17	FORAGES	.01	.10	--
18	PASTURE	.01	.04	--
19	TOTAL FEED COSTS	\$ 26.47	24.47	33.59
20	RETURN OVER FEED COSTS	\$ 7.33	15.74	(-1.96)
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.38	.47	.61
23	VETERINARY EXPENSE	.38	.29	.80
24	CUSTOM WORK	.89	1.25	1.12
25	SPECIAL HIRED LABOR	.01	.02	--
26	TOTAL OTHER DIRECT COSTS	\$ 1.66	2.03	2.53
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 5.67*	13.71*	(-4.49)*
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	.83	.97	1.34
30	LIVESTOCK EQUIPMENT COSTS	1.19	1.30	2.10
31	BUILDING & FENCES	1.68	1.76	2.77
32	TOTAL ALLOCATED COSTS	\$ 3.70	4.03	6.21
33	RETURN OVER ALL LISTED COSTS	\$ 1.97*	9.68*	(-10.70)*
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	127.69	164.31	94.16
36	PRICE RECEIVED PER CWT.	44.81	45.56	43.60
37	AVERAGE WEIGHT OF PIGS SOLD	219.3	224.1	214.2
38	AVERAGE PRICE PAID PER PIG BOUGHT	36.38	29.49	36.36
39	AVERAGE WEIGHT PER PIG BOUGHT	40.0	35.5	45.7
40	NUMBER OF PIGS PURCHASED	773	406	371
41	NUMBER OF PIGS TRANSFERRED IN	89	224	51
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	44.4	40.1	39.6
43	POUNDS OF PORK PURCHASED	30918	14407	16957
44	PERCENT DEATH LOSS	3.1	2.6	5.7
45	PRICE PER CWT. CONCENTRATE FED	7.09	6.96	6.76
46	PRICE PER CWT. PROTEIN, SALT & MIN FED	16.88	16.96	16.29
47	EFFECTIVE DAILY GAIN-LBS PER DAY/PIG	1.25	1.20	.99
48	TOTAL LISTED COST/CWT PORK PROD	\$ 31.83*	30.53*	42.33*
49	UTILITIES & OTHER GENERAL FARM EXPENSE	.59	.33	.67
50	INTEREST ALLOCATION	--	--	--
51	OTHER COSTS NOT LISTED	--	--	--
52	TOTAL COSTS	--	--	--

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

TABLE 11B - HOGS, FINISHING, WARM BLDG. & COLD BLDG.		6490	6492
		WARM BLDG AVERAGE OF 27 FARMS	COLD BLDG AVERAGE OF 22 FARMS
1	AVERAGE NUMBER OF PIGS ON HAND	456.3	162.8
2	POUNDS OF HOGS PRODUCED	207657	74561
		PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF HOGS	33.91	33.08
4	OTHER MISCELLANEOUS HOG INCOME	--	--
5	TOTAL VALUE PRODUCED	33.91	33.08
6	POUNDS OF FEED FED		
7	CORN	291.1	300.7
8	SMALL GRAIN	2.3	5.9
9	COMPLETE	1.6	5.3
10	PROTEIN, SALT & MINERAL & MILK	70.8	70.1
11	TOTAL CONCENTRATES	370.8	382.0
12	FORAGES		7.1
13	FEED COSTS		
14	GRAINS	14.25	14.80
15	COMPLETE RATION	.18	.25
16	PROTEIN, SALT & MINERAL & MILK	12.11	11.37
17	FORAGES		.07
18	PASTURE		.03
19	TOTAL FEED COSTS	\$26.54	26.52
20	RETURN OVER FEED COSTS	7.37	6.56
21	OTHER DIRECT COSTS		
22	MISCELLANEOUS LIVESTOCK EXPENSE	.40	.26
23	VETERINARY EXPENSE	.35	.50
24	CUSTOM WORK	.84	.97
25	SPECIAL HIRED LABOR		.01
26	TOTAL OTHER DIRECT COSTS	1.59	1.74
27	RETURN OVER FEED & OTHER DIRECT COSTS	5.78*	4.82*
28	ALLOCATED COSTS		
29	POWER & MACHINERY COSTS	.76	1.11
30	LIVESTOCK EQUIPMENT COSTS	1.31	1.03
31	BUILDING & FENCES	1.80	1.60
32	TOTAL ALLOCATED COSTS	3.87	3.74
33	RETURN OVER ALL LISTED COSTS	1.91*	1.08*
34	SUPPLEMENTARY MANAGEMENT INFORMATION		
35	RETURN FOR \$100 FEED FED	127.77	124.73
36	PRICE RECEIVED PER CWT.	44.99	43.99
37	AVERAGE WEIGHT OF PIGS SOLD	219.5	218.5
38	AVERAGE PRICE PAID PER PIG BOUGHT	35.95	37.42
39	AVERAGE WEIGHT PER PIG BOUGHT	38.4	45.4
40	NUMBER OF PIGS PURCHASED	1105	356
41	NUMBER OF PIGS TRANSFERRED IN	116	59
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	47.3	38.1
43	POUNDS OF PORK PURCHASED	42466	16145
44	PERCENT DEATH LOST	3.1	3.2
45	PRICE PER CWT. CONCENTRATE FED	7.16	6.92
46	PRICE PER CWT. PROTEIN, SALT & MIN FED	17.10	16.23
47	EFFECTIVE DAILY GAIN-LBS PER DAY/PIG	1.25	1.25
48	TOTAL LISTED COST/CWT PORK PROD	32.00*	32.00*
49	UTILITIES & OTHER GENERAL FARM EXPENSE	.78	.37
50	INTEREST ALLOCATION	--	--
51	OTHER COSTS NOT LISTED	--	--
52	TOTAL COSTS	--	--

TABLE 11C - HOGS, WEANING PIG PRODUCTION 6510

		AVERAGE OF 18 FARMS	9 FARMS HIGH IN RETURN ABOVE FEED	9 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF LITTERS FARROWED	144	190	99
2	NET INCREASE IN VALUE OF HOGS	\$ 305.72	PER LITTER 327.55	260.71
3	OTHER MISCELLANEOUS WEANING PIGS INCOME	--	--	--
4	TOTAL VALUE PRODUCED	\$ 305.72*	327.55*	260.71*
5	POUNDS OF FEED FED			
6	CORN	1,375.5	1245.8	1610.7
7	SMALL GRAIN	94.6	46.3	186.4
8	COMPLETE RATION	98.1	83.2	125.9
9	PROTEIN, SALT & MINERAL & MILK	515.4	469.6	598.1
10	TOTAL CONCENTRATES	2083.6	1844.9	2521.1
11	FORAGES	35.9	11.7	81.9
12	FEED COSTS			
13	GRAINS	73.32	65.47	87.47
14	COMPLETE RATION	15.22	14.42	16.59
15	PROTEIN, SALT & MINERAL & MILK	85.60	78.25	98.83
16	FORAGES	1.56	1.04	2.55
17	PASTURE	.32	--	--
18	TOTAL FEED COSTS	\$ 175.70	159.18	205.61
19	RETURN OVER FEED COSTS	\$ 130.02*	168.37*	55.10*
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	16.63	15.01	19.56
22	VETERINARY EXPENSE	10.90	12.48	7.75
23	CUSTOM WORK	8.65	11.79	2.54
24	SPECIAL HIRED LABOR	--	--	--
25	TOTAL OTHER DIRECT COSTS	\$ 36.18	39.28	29.85
26	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 93.84*	129.09*	25.25*
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	15.02	13.87	17.50
29	LIVESTOCK EQUIPMENT COSTS	17.22	19.32	15.04
30	BUILDING & FENCES	21.73	22.92	21.10
31	TOTAL ALLOCATED COSTS	\$ 53.97	56.11	53.64
32	RETURN OVER ALL LISTED COSTS	\$ 39.87*	72.98*	(-28.39)*
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	174.00	205.78	126.80
35	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	44.40	42.47	50.69
36	AVERAGE PRICE PER PIG SOLD OR TRANSFERRED	37.36	38.50	35.11
37	AVERAGE WEIGHT/PIG SOLD OR TRANSFERRED	42.8	41.9	44.6
38	NUMBER OF PIGS PRODUCED	1126	1527	725
39	NUMBER OF PIGS BORN PER LITTER	9.9	10.3	9.1
40	NUMBER OF PIGS WEANED PER LITTER	7.9	8.1	7.4
40A	LITTERS/BEARING/FEMALE/YEAR	1.8	1.9	1.5
41	PERCENT DEATH LOSS	17.5	18.4	15.5
42	PRICE PER CWT. CONCENTRATE FED	8.36	8.57	8.05
43	PRICE PER CWT. PROTEIN, SALT & MIN FED	16.61	16.66	16.52
44	FEED & SUPPLEMENTAL COSTS/PIG PRODUCED	27.10	24.69	32.15
45	TOTAL LISTED COST/LITTER	\$ 265.85*	254.57*	289.10*
46	UTILITIES & OTHER GENERAL FARM EXPENSE	7.90	6.11	8.26
47	INTEREST ALLOCATION	--	--	--
48	OTHER COSTS NOT LISTED	--	--	--
49	TOTAL COSTS	--	--	--

TABLE 12 - 6294 - DAIRY COWS, ALL DAIRY FARMS COMBINED - 1981

	AVERAGE OF 170 FARMS	34 FARMS HIGH IN RETURN ABOVE FEED	34 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF COWS	49.2	57.2	38.4
		PER COW	
2 POUNDS OF MILK	13655	15743	11593
3 POUNDS OF BUTTERFAT	504.6	572.8	477.8
4 PERCENT OF BUTTERFAT IN MILK	3.7	3.6	4.1
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD	1792.01	2086.28	1483.05
7 DAIRY PRODUCTS USED IN HOM	6.32	8.04	7.66
8 MILK FED TO LIVESTOCK	14.59	19.84	11.07
9 NET INCREASES IN VALUE OF COWS	(-86.59)	(-58.20)	(-144.71)
10 OTHER MISCELLANEOUS DAIRY INCOME	--	--	--
11 TOTAL VALUE PRODUCED	\$ 1726.33	2055.96	1357.07
12 POUNDS OF FEED FED			
13 CORN	5496.1	5663.6	5928.2
14 SMALL GRAIN	315.5	217.5	333.5
15 COMPLETE RATION	151.1	44.0	1.1
16 PROTEIN, SALT & MINERAL	927.6	918.5	1012.5
17 TOTAL CONCENTRATES	6890.3	6843.6	7275.3
18 LEGUME HAY	7212.9	6388.4	9120.3
19 OTHER HAY AND DRY ROUGHAGE	148.9	75.7	114.9
20 SILAGE	10453.7	9134.0	11395.7
21 FEED COSTS			
22 GRAINS	281.99	282.19	305.29
23 COMPLETE RATION	4.19	.30	.21
24 PROTEIN/SALT/MINERAL	148.88	155.68	161.93
25 ALL HAY & DRY ROUGHAGE	284.67	256.31	359.09
26 SILAGE	111.89	98.97	121.85
27 PASTURE	8.17	7.31	8.28
28 TOTAL FEED COSTS	\$ 839.79	800.76	956.65
29 RETURN OVER FEED COST	\$ 886.54	1255.20	400.42
30 OTHER DIRECT COSTS			
31 MISCELLANEOUS LIVESTOCK EXPENSE	83.17	100.14	68.80
32 VETERINARY EXPENSE	42.24	54.72	27.97
33 CUSTOM WORK HIRED	48.54	54.09	39.14
34 SPECIAL HIRED LABOR	1.42		.29
35 TOTAL OTHER DIRECT COSTS	175.37	208.95	136.20
36 RETURN OVER FEED & OTHER DIRECT COSTS	711.17	1046.25	264.22
37 ALLOCATED COSTS			
38 POWER & MACHINERY COSTS	71.43	74.44	70.00
39 LIVESTOCK EQUIPMENT COSTS	75.54	92.89	62.85
40 BUILDING & FENCES	103.64	128.37	81.01
41 TOTAL ALLOCATED COSTS	\$ 250.61	295.70	213.86
42 RETURN OVER ALL LISTED COSTS	460.56	750.55	50.36
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$100 FEED FED	205.57	256.75	141.86
45 FEED COST PER CWT. MILK	6.15	5.09	8.25
46 FEED COST PER POUND OF BUTTERFAT	1.66	1.40	2.00
47 POUNDS OF MILK PER LB. OF CONCENTRATE	1.98	2.30	1.59
48 AVERAGE PRICE PER CWT. MILK SOLD	13.28	13.42	12.96
49 AVERAGE PRICE PER LB. OF BUTTERFAT	3.59	3.69	3.14
50 TOTAL LISTED COSTS PER CWT. MILK PRODUCED	9.27	8.29	11.27
51 DAIRY COW TURNOVER PERCENTAGE	32.5	35.0	31.3
52 TOTAL LISTED COSTS PER COW	1265.77	1305.41	1306.71
53 UTILITIES & OTHER GENERAL FARM EXPENSE	77.06	77.66	68.73
54 INTEREST ALLOCATION	--	--	--
55 OTHER COSTS NOT LISTED	--	--	--
56 TOTAL COST	--	--	--

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

	6294	6290
	FREE STALL OR LOOSE HOUSING AV. OF 27 FARMS	STANCHION OR TIE STALL AV. OF 143 FARMS
1 AVERAGE NUMBER OF COWS	76.5	44.1
	PER COW	
2 POUNDS OF MILK	13073	13828
3 POUNDS OF BUTTERFAT	486.6	509.8
4 PERCENT OF BUTTERFAT IN MILK	3.7	3.7
5 VALUE OF PRODUCE		
6 DAIRY PRODUCTS SOLD	1751.56	1803.06
7 DAIRY PRODUCTS USED IN HOME	5.20	6.69
8 MILK FED TO LIVESTOCK	13.10	15.08
9 NET INCREASES IN VALUE OF COWS	(-93.79)	(-84.10)
10 OTHER MISCELLANEOUS DAIRY INCOME	--	--
11 TOTAL VALUE PRODUCED	\$ 1676.07	1740.73
12 POUNDS OF FEED FED		
13 CORN	5615.0	5450.4
14 SMALL GRAIN	221.4	345.9
15 COMPLETE RATION		200.5
16 PROTEIN, SALT & MINERAL	825.8	959.8
17 TOTAL CONCENTRATES	6662.2	6956.6
18 LEGUME HAY	7549.6	7093.7
19 OTHER HAY & DRY ROUGHAGE	167.8	142.6
20 SILAGE	11601.1	10064.9
21 FEED COSTS		
22 GRAINS	285.16	280.61
23 COMPLETE RATION		5.56
24 PROTEIN/SALT/MINERAL	133.63	153.70
25 ALL HAY & DRY ROUGHAGE	290.71	282.36
26 SILAGE	121.82	108.50
27 PASTURE	3.93	9.55
28 TOTAL FEED COSTS	\$ 835.25	840.28
29 RETURN OVER FEED COST	\$ 840.82	900.45
30 OTHER DIRECT COSTS		
31 MISCELLANEOUS LIVESTOCK EXPENSE	68.39	87.89
32 VETERINARY EXPENSE	33.59	45.03
33 CUSTOM WORK HIRED	43.10	50.25
34 SPECIAL HIRED LABOR	.07	1.86
35 TOTAL OTHER DIRECT COSTS	\$ 145.15	185.03
36 RETURN OVER FEED & OTHER DIRECT COSTS	\$ 695.67	715.42
37 ALLOCATED COSTS		
38 POWER & MACHINERY COSTS	66.53	73.30
39 LIVESTOCK EQUIPMENT COSTS	71.02	77.29
40 BUILDING & FENCES	96.04	106.44
41 TOTAL ALLOCATED COSTS	\$ 233.59	257.03
42 RETURN OVER ALL LISTED COSTS	\$ 462.08	458.39
43 SUPPLEMENTARY MANAGEMENT INFORMATION		
44 RETURN FOR \$100 FEED FED	200.67	207.16
45 FEED COST PER CWT. MILK	6.39	6.07
46 FEED COST PER POUND OF BUTTERFAT	1.72	1.65
47 POUNDS OF MILK PER LB. OF CONCENTRATE	1.96	1.99
48 AVERAGE PRICE PER CWT. MILK SOLD	13.53	13.20
49 AVERAGE PRICE PER LB. OF BUTTERFAT	3.64	3.58
50 TOTAL LISTED COSTS PER CWT. MILK PRODUCED	9.29	9.27
51 DAIRY COW TURNOVER PERCENTAGE	27.5	34.0
52 TOTAL LISTED COSTS PER COW	1213.99	1282.34
53 UTILITIES & OTHER GENERAL FARM EXPENSE	87.40	75.01
54 INTEREST ALLOCATION	--	--
55 OTHER COSTS NOT LISTED	--	--
56 TOTAL COST	--	--

TABLE 13 - 6310 - OTHER DAIRY REPLACEMENTS 1981

		AVERAGE OF 37 FARMS	12 FARMS HIGH IN RETURN ABOVE FEED PER HEAD	12 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	57.5	40.2	70.8
2	NET INCREASE IN VALUE	340.54	409.50	287.10
3	OTHER MISCELLANEOUS DAIRY INCOME	--	--	--
4	TOTAL INCOME	\$ 340.54	409.50	287.10
5	POUNDS OF FEED FED			
6	CORN	957.7	710.1	1155.9
7	SMALL GRAIN	135.3	109.6	125.9
8	COMPLETE RATION	12.0	36.5	9.4
9	PROTEIN, SALT & MINERAL & MILK	153.0	102.1	176.4
10	HAY & DRY ROUGHAGE	2450.0	1760.8	2776.4
11	SILAGE	5558.6	4249.2	6219.4
12	MILK	123.9	152.7	165.5
13	FEED COSTS			
14	GRAINS	53.46	38.88	62.85
15	COMPLETE RATION	1.32	2.76	1.74
16	PROTEIN/SALT/MINERAL	29.88	20.32	34.92
17	HAY & DRY ROUGHAGE	94.54	69.20	110.83
18	SILAGE	59.62	44.88	67.16
19	MILK	16.94	18.33	21.75
20	PASTURE	3.90	5.77	4.19
21	TOTAL FEED COSTS	259.66	200.14	303.44
22	RETURN OVER FEED COST	\$ 80.88	209.36	(-16.34)
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	9.70	14.30	7.90
25	VETERINARY EXPENSE	5.83	6.77	4.10
26	CUSTOM WORK HIRED	4.19	6.82	3.86
27	SPECIAL HIRED LABOR	.47	--	--
28	TOTAL OTHER DIRECT COSTS	\$ 19.72	27.89	15.86
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 61.16	181.47	(-32.20)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	12.73	12.97	12.41
32	LIVESTOCK EQUIPMENT COSTS	12.59	12.16	12.05
33	BUILDING & FENCES	17.87	16.20	16.25
34	TOTAL ALLOCATED COSTS	43.19	41.33	40.71
35	RETURN OVER ALL LISTED COSTS	\$ 17.97	140.14	(-72.91)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	131.15	204.60	94.61
38	PERCENT DEATH LOSS-TOTAL	9.7	8.4	10.1
39	PERCENT CALF DEATH LOSS	18.5	13.0	23.3
40	TOTAL LISTED COSTS PER HEAD	322.57	269.36	360.01
41	UTILITIES & OTHER GENERAL FARM EXPENSE	13.96	8.23	18.55
42	INTEREST ALLOCATION	--	--	--
43	OTHER COSTS NOT LISTED	--	--	--
44	TOTAL COST	--	--	--

TABLE 13 - 6318 - OTHER DAIRY REPLACEMENTS &amp; FEEDER STOCK - 1981

	AVERAGE OF 133 FARMS	27 FARMS HIGH IN RETURN ABOVE FEED PER HEAD	27 FARMS LOW IN RETURN ABOVE FEED
1 NUMBER OF HEAD	62.5	61.0	65.2
2 NET INCREASE IN VALUE	329.33	495.02	219.02
3 OTHER MISCELLANEOUS INCOME	--	--	--
4 TOTAL INCOME	\$ 329.33	495.02	219.02
5 POUNDS OF FEED FED			
6 CORN	1045.2	972.0	1277.6
7 SMALL GRAIN	163.9	130.3	215.7
8 COMPLETE RATION	43.6	34.7	156.4
9 PROTEIN, SALT & MINERAL & MILK	173.5	165.1	225.3
10 HAY & DRY ROUGHAGE	2526.4	2300.7	3187.9
11 SILAGE	4861.2	4301.3	5426.4
12 MILK	77.0	56.3	118.1
13 FEED COSTS			
14 GRAINS	59.20	53.98	73.54
15 COMPLETE RATION	4.96	4.70	16.50
16 PROTEIN/SALT/MINERAL	31.33	32.36	36.10
17 HAY & DRY ROUGHAGE	95.25	89.48	123.71
18 SILAGE	51.66	44.31	57.33
19 MILK	9.84	7.10	15.69
20 PASTURE	3.98	2.41	6.61
21 TOTAL FEED COSTS	\$ 256.22	234.34	329.48
22 RETURN OVER FEED COST	73.11	260.68	(-110.46)
23 OTHER DIRECT COSTS			
24 MISCELLANEOUS LIVESTOCK EXPENSE	8.42	8.49	7.48
25 VETERINARY EXPENSE	6.13	8.18	6.21
26 CUSTOM WORK HIRED	2.93	2.48	4.17
27 SPECIAL HIRED LABOR	.02	--	--
28 TOTAL OTHER DIRECT COSTS	\$ 17.50	19.15	17.86
29 RETURN OVER FEED & OTHER DIRECT COSTS	\$ 55.61	241.53	(-128.32)
30 ALLOCATED COSTS			
31 POWER & MACHINERY COSTS	12.60	11.86	15.80
32 LIVESTOCK EQUIPMENT COSTS	13.53	13.74	14.53
33 BUILDING & FENCES	18.21	20.07	16.70
34 TOTAL ALLOCATED COSTS	\$ 44.34	45.67	47.03
35 RETURN OVER ALL LISTED COSTS	\$ 11.27	195.86	(-175.35)
36 SUPPLEMENTARY MANAGEMENT INFORMATION			
37 RETURN FOR \$100 FEED FED	128.53	211.23	66.47
38 PERCENT DEATH LOSS-TOTAL	9.5	7.1	11.8
39 PERCENT CALF DEATH LOSS	20.0	13.7	26.7
40 TOTAL LISTED COSTS PER HEAD	\$ 318.06	299.16	394.37
41 UTILITIES & OTHER GENERAL FARM EXPENSE	13.11	9.78	15.09
42 INTEREST ALLOCATION	--	--	--
43 OTHER COSTS NOT LISTED	--	--	--
44 TOTAL COSTS	--	--	--

TABLE 14 - ALL DAIRY &amp; REPLACEMENTS - 1981

		AVERAGE of 179 FARMS	36 FARMS HIGH IN RETURN ABOVE FEED	36 Farms LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	48.8	51.4	40.1
PER COW & REPLACEMENTS				
2	VALUE OF DAIRY PRODUCTS	\$ 1817.38	2125.47	1500.82
3	NET INCREASE IN VALUE	346.11	501.05	215.61
4	MISCELLANEOUS DAIRY INCOME	--	--	--
5	TOTAL VALUE PRODUCED	\$ 2163.49	2626.52	1716.43
6	POUNDS OF FEED FED			
7	GRAINS	7339.0	7644.8	7910.0
8	COMPLETE RATION	171.6	30.3	8.5
9	PROTEIN, SALT & MINERAL & MILK	1154.4	1186.7	1272.0
10	HAY & DRY ROUGHAGE	10448.1	9398.4	12740.9
11	SILAGE	16812.7	17049.7	17219.3
12	FEED COSTS			
13	GRAINS	356.95	368.99	384.91
14	COMPLETE RATION	7.79	4.28	1.40
15	PROTEIN/SALT/MINERAL INCL. MILK	203.83	212.28	222.57
16	HAY & DRY ROUGHAGE	401.60	363.54	493.82
17	SILAGE	179.84	181.34	182.22
18	PASTURE COSTS	13.05	10.04	13.09
19	TOTAL FEED COSTS	\$ 1163.06	1140.47	1298.01
20	RETURN OVER FEED COST	\$ 1000.43	1486.05	418.42
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	96.00	119.59	85.26
23	VETERINARY EXPENS	50.82	67.59	36.21
24	CUSTOM WORK	54.20	68.91	51.45
25	SPECIAL HIRED LABOR	1.37		.35
26	TOTAL OTHER DIRECT COSTS	\$ 202.39	256.09	173.27
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 798.04	1229.96	245.15
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	86.97	91.58	86.14
30	LIVESTOCK EQUIPMENT COSTS	93.53	122.10	75.81
31	BUILDING & FENCES	125.58	167.00	92.75
32	TOTAL ALLOCATED COSTS	\$ 306.08	380.68	254.70
33	RETURN OVER ALL LISTED COSTS	\$ 491.96	849.28	(-9.55)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	\$ 186.02	230.30	132.24
36	TOTAL LISTED COSTS PER COW	\$ 1671.53	1777.24	1725.98
37	UTILITIES & OTHER GENERAL FARM EXPENSE	94.98	91.49	84.61
38	INTEREST	--	--	--
39	OTHER COSTS NOT LISTED	--	--	--
40	TOTAL COST	--	--	--

TABLE 15A - 6101 BEEF BREEDING- 1981

		AVERAGE OF 42 FARMS	14 FARMS HIGH IN RETURN ABOVE FEED	14 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF COWS	41.2	44.6	35.0
2	AVERAGE NUMBER OF OTHER BEEF ANIMALS & BULLS	30.9	43.0	24.0
3	POUNDS OF BEEF PRODUCED	20473	30685	14078
			PER COW	
4	NET INCREASE IN VALUE	288.88	465.13	165.89
5	OTHER MISCELLANEOUS BEEF INCOME	.10	.27	
6	TOTAL VALUE PRODUCED	\$ 288.98*	465.40*	165.89*
7	POUNDS OF FEED FED			
8	GRAINS	402.5	763.6	363.5
9	PROTEIN, SALT & MINERAL	117.9	167.1	83.4
10	LEGUME HAY	3911.7	4112.8	4171.4
11	OTHER HAY & DRY ROUGHAGE	542.4	426.0	1013.5
12	SILAGE	4238.9	5746.6	3895.5
13	FEED COSTS			
14	GRAINS	21.60	42.44	18.11
15	PROTEIN/SALT/MINERAL	17.48	25.00	11.43
16	LEGUME HAY	148.45	150.22	165.03
17	OTHER HAY & DRY ROUGHAGE	7.18	7.06	12.74
18	SILAGE	42.84	60.65	42.69
19	PASTURE	28.59	25.20	26.54
20	TOTAL FEED COSTS	\$ 266.14	310.57	276.54
21	RETURN OVER FEED COST	\$ 22.84*	154.83*	(-110.65)*
22	OTHER DIRECT COSTS			
23	MISCELLANEOUS LIVESTOCK EXPENSE	17.94	43.03	4.40
24	VETERINARY EXPENSE	7.55	10.96	3.06
25	CUSTOM WORK HIRED	2.69	4.89	.94
26	SPECIAL HIRED LABOR	.27	--	--
27	TOTAL OTHER DIRECT COSTS	\$ 28.45	58.88	8.40
28	RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-5.61)*	95.95*	(-119.05)*
29	ALLOCATED COSTS			
30	POWER & MACHINERY COSTS	25.14	20.79	26.28
31	LIVESTOCK EQUIPMENT COSTS	24.73	26.46	22.92
32	BUILDING & FENCES	43.24	50.15	39.21
33	TOTAL ALLOCATED COSTS	\$ 93.11	97.40	88.41
34	RETURN OVER ALL LISTED COSTS	\$ (-98.72)*	(-1.45)*	(-207.46)*
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	RETURN FOR \$100 FEED FED	108.58	149.86	59.99
37	PRICE PER CWT SOLD	57.55	61.52	49.34
38	PRICE PER CWT CALVES SOLD OR TRANSFERRED	61.38	62.51	57.67
39	AVERAGE WEIGHT PER HEAD SOLD	842.4	875.5	845.0
40	AVERAGE WEIGHT PER CALF SOLD OR TRANSF	492.0	586.4	469.3
41	PERCENT DEATH LOSS	3.7	3.0	4.7
42	PERCENT CALF CROP	95.2	97.8	97.2
42A	PERCENT CALF DEATH LOSS	10.0	6.8	11.4
43	TOTAL LISTED COSTS PER COW	\$ 387.70*	466.85*	373.35*
44	UTILITIES & OTHER GENERAL FARM EXPENSE	13.16	8.35	12.08
45	INTEREST ALLOCATION	--	--	--
46	OTHER COSTS NOT LISTED	--	--	--
47	TOTAL COSTS	--	--	--

TABLE 15B - BEEF FEEDERS ALL FARMS

	AVERAGE OF 73 FARMS	15 FARMS HIGH IN RETURN ABOVE FEED	15 FARMS LOW IN RETURN ABOVE FEED
		PER HUNDRED WEIGHT	
1 AVERAGE NUMBER OF BEEF FEEDERS	53.7	34.7	43.9
2 POUNDS OF BEEF PRODUCED	33140	24130	20869
3 NET INCREASE IN VALUE OF ANIMALS	\$ 48.87	61.88	37.80
4 OTHER MISCELLANEOUS BEEF INCOME	--	--	--
5 TOTAL VALUE PRODUCED	\$ 47.87*	61.88*	37.80*
6 POUNDS OF FEED FED			
7 GRAINS	550.4	449.3	772.2
8 PROTEIN, SALT & MINERAL	42.4	59.8	38.2
9 LEGUME HAY	283.4	122.0	671.7
10 OTHER HAY & DRY ROUGHAGE	65.2	17.8	75.7
11 SILAGE	967.2	563.0	1346.2
12 FEED COSTS			
13 GRAINS	26.83	21.92	38.06
14 PROTEIN/SALT/MINERAL INCL. MILK	6.29	7.95	6.44
15 LEGUME HAY	10.81	4.50	25.72
16 OTHER HAY & DRY ROUGHAGE	1.81	.49	.76
17 SILAGE	10.61	6.17	14.40
18 PASTURE	.24		.45
19 TOTAL FEED COSTS	\$ 56.59	41.03	85.83
20 RETURN OVER FEED COST	\$ (-8.72)*	20.85*	(-48.03)*
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.80	1.59	.76
23 VETERINARY EXPENSE	.95	.75	.52
24 CUSTOM WORK HIRED	1.54	.88	1.89
25 SPECIAL HIRED LABOR	--	.01	--
26 TOTAL OTHER DIRECT COSTS	\$ 3.29	3.23	3.17
27 RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-12.01)*	17.62*	(-51.20)*
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	2.18	2.47	3.31
30 LIVESTOCK EQUIPMENT COSTS	2.55	3.02	5.46
31 BUILDING & FENCES	3.50	4.35	5.14
32 TOTAL ALLOCATED COSTS	\$ 8.23	9.84	13.91
33 RETURN OVER ALL LISTED COSTS	\$ (-20.24)*	7.78*	(-65.11)*
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	84.60	150.81	44.04
36 PRICE PER CWT SOLD	59.95	60.01	58.03
37 AVERAGE WEIGHT PER HEAD SOLD	1042.5	947.0	972.2
38 PRICE PER CWT BOUGHT	62.73	64.39	59.68
39 AVERAGE WEIGHT/HEAD BOUGHT	527.3	248.5	556.9
40 NUMBER OF HEAD BOUGHT	38	16	19
41 PERCENT DEATH LOSS	1.7	3.6	2.5
42 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.69	1.91	1.30
43 TOTAL LISTED COST PER CWT PRODUCED	\$ 68.11*	54.10*	102.91*
44 UTILITIES & OTHER GENERAL FARM EXPENSE	1.09	.93	5.12
45 INTEREST ALLOCATION	--	--	--
46 OTHER COSTS NOT LISTED	--	--	--
47 TOTAL COSTS	--	--	--

	6140	6141	6142
	BEEF FEEDERS	BEEF FEEDERS	BEEF FEEDERS
	IN LOT UNDER	IN LOT BTWN	IN LOT OVER
	500 LBS	500-700 LBS	700 LBS
	AVERAGE OF	AVERAGE OF	AVERAGE OF
	39 FARMS	24 FARMS	7 FARMS
1 AVERAGE NUMBER OF BEEF FEEDERS	47.7	62.8	50.8
2 POUNDS OF BEEF PRODUCED	27764	41545	32322
3 NET INCREASE IN VALUE OF ANIMALS	\$ 49.58	46.21	46.22
4 OTHER MISCELLANEOUS BEEF INCOME	--	--	--
5 TOTAL VALUE PRODUCED	\$ 49.58*	46.21*	46.22*
6 POUNDS OF FEED FED			
7 GRAINS	599.3	492.8	560.6
8 PROTEIN, SALT & MINERAL	51.6	32.8	46.3
9 LEGUME HAY	300.8	254.0	318.2
10 OTHER HAY & DRY ROUGHAGE	59.5	93.5	--
11 SILAGE	782.1	1019.6	1638.0
12 FEED COSTS			
13 GRAIN	29.37	23.88	27.35
14 PROTEIN/SALT/MINERAL	7.33	5.28	6.62
15 LEGUME HAY	11.53	9.57	11.70
16 OTHER HAY & DRY ROUGHAGE	.69	3.65	--
17 SILAGE	8.41	11.42	17.54
18 PASTURE	.30	.23	.15
19 TOTAL FEED COSTS	\$ 57.63	54.03	63.36
20 RETURN OVER FEED COST	\$ (-8.05)*	(-7.82)*	(-17.14)*
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.98	.78	.32
23 VETERINARY EXPENSE	1.17	.67	1.13
24 CUSTOM WORK HIRED	1.22	1.74	2.85
25 SPECIAL HIRED LABOR	--	--	--
26 TOTAL OTHER DIRECT COSTS	\$ 3.37	3.19	4.30
27 RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-11.42)*	(-11.01)*	(-21.44)*
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	2.56	1.73	2.89
30 LIVESTOCK EQUIPMENT COSTS	3.11	1.87	4.16
31 BUILDING & FENCES	3.54	3.06	6.06
32 TOTAL ALLOCATED COSTS	\$ 9.21	6.66	13.11
33 RETURN OVER ALL LISTED COSTS	\$ (-20.63)*	(-17.67)*	(-34.55)*
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 86.04	85.53	72.95
36 PRICE PER CWT SOLD	58.82	60.90	60.99
37 AVERAGE WEIGHT PER HEAD SOLD	983.4	1054.8	1098.7
38 PRICE PER CWT BOUGHT	62.74	64.74	58.06
39 AVERAGE WEIGHT/HEAD BOUGHT	333.0	585.3	743.3
40 NUMBER OF HEAD BOUGHT	23	54	52
41 PERCENT DEATH LOSS	3.0	1.4	.9
42 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.59	1.81	1.74
43 TOTAL LISTED COST PER CWT PRODUCED	\$ 70.21*	63.88*	80.77*
44 UTILITIES & OTHER GENERAL FARM EXPENSE	.99	1.28	1.06
45 INTEREST ALLOCATION	--	--	--
46 OTHER COSTS NOT LISTED	--	--	--
47 TOTAL COSTS	--	--	--

TABLE 16A - 6670 SHEEP, FARM - 1981

	AVERAGE OF 21 FARMS	10 FARMS HIGH IN RETURN ABOVE FEED	10 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF EWES	36.4	26.1	44.9
2 POUNDS OF LAMB & MUTTON PRODUCED	3920	2862	4508
3 POUNDS OF WOOL PRODUCED	362	184	464
		PER EWE	
4 VALUE OF PRODUCE			
5 WOOL	\$ 8.46	6.17	9.15
6 NET INCREASE IN VALUE OF ANIMALS	50.05	60.50	41.85
7 OTHER MISCELLANEOUS SHEEP INCOME	1.57	4.64	--
8 TOTAL VALUE PRODUCED	\$ 60.08*	71.31*	51.00*
9 POUNDS OF FEED FED			
10 GRAINS	304.4	300.4	266.6
11 PROTEIN, SALT & MINERAL	83.7	75.9	64.7
12 LEGUME HAY	923.9	441.4	1222.7
13 OTHER HAY & DRY ROUGHAGE	32.4	18.4	44.5
14 SILAGE	2.6	7.7	--
15 FEED COSTS			
16 GRAINS	16.79	17.97	14.43
17 PROTEIN/SALT/MINERAL	11.32	9.66	9.38
18 LEGUME HAY	33.43	14.60	46.48
19 OTHER HAY & DRY ROUGHAGE	.38	.73	.22
20 SILAGE	.03	.08	--
21 PASTURE	2.47	.88	3.23
22 TOTAL FEED COSTS	\$ 64.42	43.92	73.74
23 RETURN OVER FEED COST	\$ (-4.34)*	27.39	(-22.74)*
24 OTHER DIRECT COSTS			
25 MISCELLANEOUS LIVESTOCK EXPENSE	3.54	5.33	2.27
26 VETERINARY EXPENSE	2.77	3.87	1.96
27 CUSTOM WORK HIRED	11.51	1.99	17.77
28 SPECIAL HIRED LABOR	--	--	--
29 TOTAL OTHER DIRECT COSTS	\$ 17.82	11.19	22.00
30 RETURN OVER FEED & OTHER DIRECT COST	\$ (-22.16)*	16.20*	(-44.74)*
31 ALLOCATED COSTS			
32 POWER & MACHINERY COSTS	27.58	35.14	20.58
33 LIVESTOCK EQUIPMENT COSTS	23.07	29.77	17.49
34 BUILDING & FENCES	32.44	39.58	29.47
35 TOTAL ALLOCATED COSTS	\$ 83.09	104.49	67.54
36 RETURN OVER ALL LISTED COSTS	\$ (105.25)*	(-88.29)*	(-112.28)*
37 SUPPLEMENTARY MANAGEMENT INFORMATION			
38 RETURN FOR \$100 FEED FED	93.26	162.39	69.16
39 PRICE PER CWT LAMB & MUTTON SOLD	52.86	53.72	49.62
40 PRICE PER CWT LAMB SOLD OR TRANSF	61.98	60.32	57.58
41 AVERAGE WEIGHT/LAMBS SOLD OR TRANSF	98.7	101.3	91.9
42 POUNDS OF WOOL PER SHEEP SHEARED	8.8	6.8	10.5
43 NUMBER OF EWES KEPT FOR LAMBING	36	25	43
44 PERCENT LAMB CROP	130.6	140.0	123.3
45 PERCENT DEATH LOSS	12.9	13.4	10.2
45A PERCENT LAMB DEATH LOSS	19.1	20.0	15.1
46 TOTAL LISTED COST PER EWE	\$ 165.33*	159.60*	163.28*
47 UTILITIES & OTHER GENERAL FARM EXPENSE	4.32	3.72	3.74
48 INTEREST ALLOCATION	--	--	--
49 OTHER COSTS NOT LISTED	--	--	--
50 TOTAL COSTS	--	--	--

SUMMARY OF SELECTED ITEMS OF INFORMATION BY YEARS

	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
<u>TABLE 1</u>				
TOTAL FARM CAPITAL BEG INVEN.	330,779	384,138	431,664	494,807
TOTAL FARM CAPITAL ENDING INV	371,252	427,724	474,724	511,575
INCREASE IN INVENTORY	40,474	43,585	43,084	16,768
<u>TABLE 3</u>				
TOTAL RETURNS & NET INCREASES	91,783	92,959	113,238	97,923
% OF TOTAL RETURNS FROM FEED FED TO LIVESTOCK	49%	40%	33%	37%
% OF TOTAL RETURNS FROM CROP, SEED & FEED	48%	57%	64%	60%
% OF TOTAL RETURN FROM MISCELLANEOUS	3%	3%	3%	3%
TOTAL EXP. & NET DECR	63,649	75,064	84,742	92,564
RETURN TO LABOR & MG	28,134	17,896	28,496	5,359
<u>TABLE 4</u>				
TOTAL HOUSEHOLD & PERSONAL	18,201	21,064	19,588	23,241
<u>TABLE 5</u>				
NET WORTH END OF YEAR	147,419	156,008	177,401	155,334
NET WORTH BEG OF YEAR	122,202	142,350	155,881	163,847
INCREASE IN NET WORTH	25,218	13,658	21,519	(-8512)
<u>TABLE 6</u>				
RETURN TO CAP. & FAMILY LABOR	35,173	26,116	32,838	8,383
<u>DAIRY</u>				
AVERAGE NUMBER OF COWS	43.0	42.9	48.4	49.2
AVE LBS OF MILK PER COW LBS	13027	13135	13305	13655
AVE PRICE RECEIVED PER CWT \$	9.97	11.44	12.44	13.28
FEED COST PER COW \$	500.15	551.35	687.46	839.79
FEED COST PER CWT MILK \$	3.84	4.19	5.16	6.15
RETURN PER \$100 FEED FED	259.22	273.77	234.53	205.57
<u>SWINE (COMPLETE HOGS)</u>				
LBS OF FEED PER CWT GAIN, LBS	406.2	403.0	418.2	417.0
FEED COST PER CWT GAIN \$	21.49	27.73	27.21	29.38
RETURN PER \$100 FEED FED \$	241.45	156.20	150.87	144.94
PRICE PER CWT OF FEED \$	5.28	5.88	6.50	7.04
PRICE RECEIVED PER CWT PORK \$	48.01	42.06	39.80	43.92
<u>BEEF BREEDERS</u>				
AVERAGE NUMBER OF BEEF COWS	43.0	42.4	41.6	41.2
FEED COST PER COW \$	174.55	205.35	276.46	266.14
RETURN PER \$100 FEED FED \$	227.34	182.82	122.16	108.58
<u>FEEDER CATTLE</u>				
AVERAGE NO. BEEF FEEDERS	55.0	37.6	57.3	53.7
FEED COST PER 100 LBS GAIN \$	42.03	39.16	47.23	56.59
RETURN PER \$100 FEED FED \$	176.79	165.24	112.04	84.60
PRICE PER CWT SOLD \$	51.51	62.69	63.69	59.95
PRICE PER CWT BOUGHT \$	57.40	76.07	68.79	62.73

	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
<u>SHEEP FLOCK</u>				
AVERAGE NUMBER OF HEAD	68.6	49.7	48.3	36.4
FEED COST PER EWE \$	34.13	48.63	56.25	64.42
RETURN PER \$100 FEED FED \$	207.22	153.87	121.38	93.26
PRICE PER CWT SOLD \$	55.46	56.38	59.05	52.86
PER CENT LAMB CROP %	138.2	139.1	131.3	130.6
<u>WORK UNITS</u>				
CROPS W.U.	151.16	158.02	159.73	166.4
LIVESTOCK	289.23	293.47	313.05	339.46
OTHER WORK UNITS	13.82	12.12	8.34	10.90
TOTAL WORK UNITS	454.20	463.62	481.12	516.76
<u>EXPENSE PER WORK UNIT</u>				
TRACTOR & CROP MACH EXPENSE	27.88	33.55	37.47	36.80
ELECTRICITY (FARM SHARE)	2.90	3.52	4.54	4.77
AUTO & TRUCKS (FARM SHARE)	7.40	7.97	9.41	9.70
LIVESTOCK EQUIPMENT	5.76	6.87	7.43	8.03
BUILDINGS, FENCES & TILE	12.34	15.48	15.32	16.14
<u>TRACTOR, CROP MACHINERY EXPENSE</u>				
<u>PER CROP ACRE</u>	42.59	49.97	58.10	59.06
<u>YIELDS PER ACRE</u>				
OATS, BUSHEL	58.9	59.9	65.0	71.2
CORN FOR GRAIN, BUSHEL	119.2	115.6	106.8	131.9
CORN SILAGE, TONS	16.8	19.2	15.3	18.9
SOYBEANS, BUSHEL	33.8	33.1	32.2	36.5
ALFALFA HAY, TONS	4.2	3.9	3.5	3.8
<u>RETURN OVER LISTED COSTS PER ACRE</u>				
OATS	(-28.79)	(-19.46)	(-.17)	9.74
CORN FOR GRAIN	35.38	22.48	74.30	22.17
SOYBEANS	79.50	48.00	90.90	33.20
CORN SILAGE	47.74	86.08	101.38	116.40
ALFALFA HAY	31.39	3.71	84.69	104.81

## 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 2-10-81Address 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 With Whom Did He Spend It?

## Summary by Years

### Austin Area

#### Information From Table 6B, Annual Farm Management Analysis Report

	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
Family Size	5	5	5	5	4	4	4	4
Farm Size	314.3	314.6	329.9	339.0	296.6	309.4	309.7	320.9
To Other Farmers for Livestock and Custom Work	\$ 8,778	9,965	11,166	11,377	14,741	16,120	17,438	14,089
To the Agri-Business Community For Fertilizers, Chemicals, Seeds, Feeds, Repairs and Fuel	33,381	35,603	39,527	41,490	41,995	49,139	58,755	68,515
For Extra Labor	1,776	1,915	2,186	2,358	2,704	2,996	3,302	3,693
For Utilities (Electricity & Telephone)	858	947	1,125	1,332	1,501	1,818	2,356	2,593
Support of Local Government (Property Tax)	1,238	1,374	1,533	1,703	1,547	1,909	1,969	1,836
For Use of Other Peoples Capital (Interest and Cash Rent)	7,870	9,234	12,530	15,040	15,306	18,467	25,440	31,978
Farm Equipment Dealers (Power & Machinery)	14,205	12,640	12,130	13,759	16,561	20,459	16,692	15,584
Total Farm Operating Purchases	81,752	90,164	100,013	105,187	94,355	110,908	125,952	138,288
Real Estate Purchase & Improvement	13,646	18,486	19,816	18,128	18,584	38,033	22,975	19,808
Household & Personal Expenses	<u>15,151</u>	<u>13,570</u>	<u>16,030</u>	<u>16,316</u>	<u>17,595</u>	<u>20,265</u>	<u>18,891</u>	<u>22,466</u>
Total Money Spent in Community & Service Area by One Average Farmer	\$110,549	\$122,220	\$135,859	\$139,631	\$130,534	\$169,206	\$167,818	\$180,562

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



## Rochester AVTI

507-285-8629

Horticulture Aide  
9 Months  
Francis Passe



## Faribault AVTI

507-332-7444

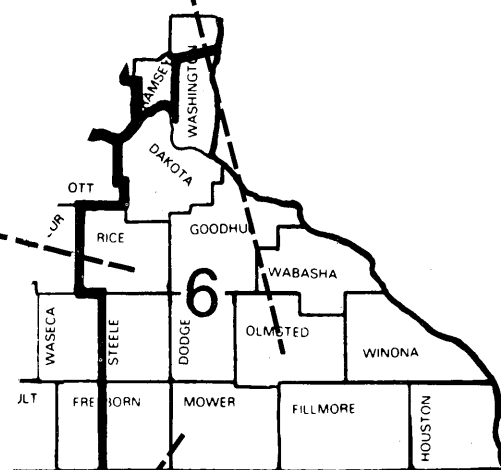
Farm Operation and Management  
22 Months  
Ron Sommers or Carl Ziebarth



## Rural Building Construction

18 Months

Ken Ingvalson or Marv Strobel



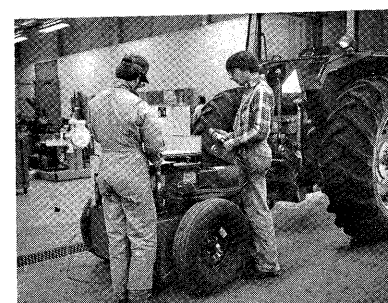
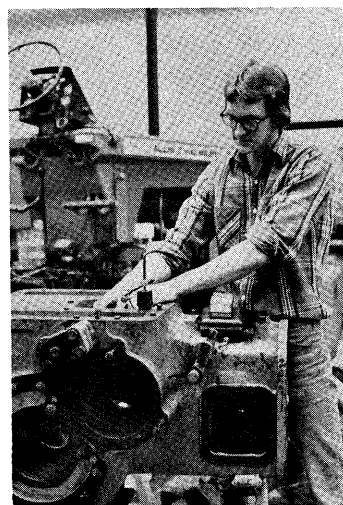
## Austin AVTI

507-433-0608

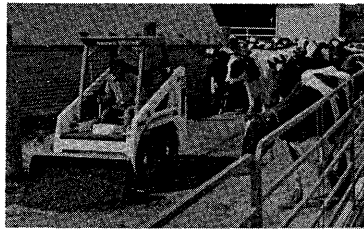
Farm Equipment and Diesel Mechanics  
18 Months

Farm Equipment Service and Management  
8 Months

Charles Uthke  
John Drees  
Ray Olson



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



## Red Wing AVTI 612-388-8271

Farm Operations and Management

19½ Months

John Wachholz

Rural Banking and Agricultural Finance

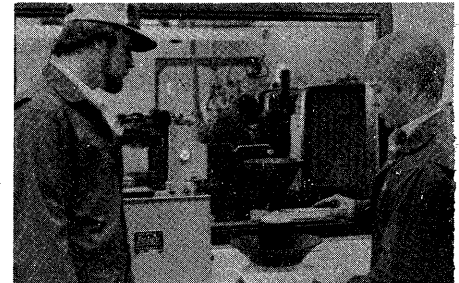
18 Months

Terri Beckman or Romeo Cyr

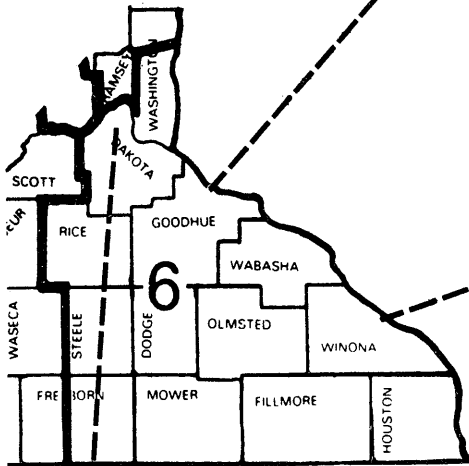
## Winona AVTI 507-454-4600

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

Lois Johnson

423-8231

Agri-Business Sales and  
Management

22 Months

Larry Braem

423-8395

Landscape Technology and  
Design Implementation

22 Months

Dale Connolly

423-8392

