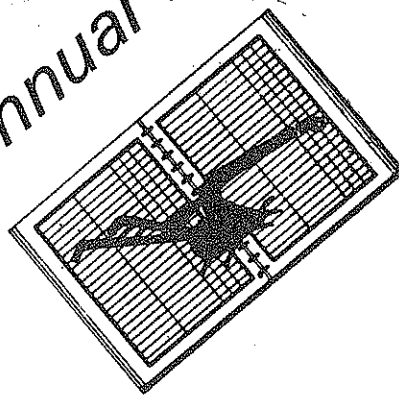
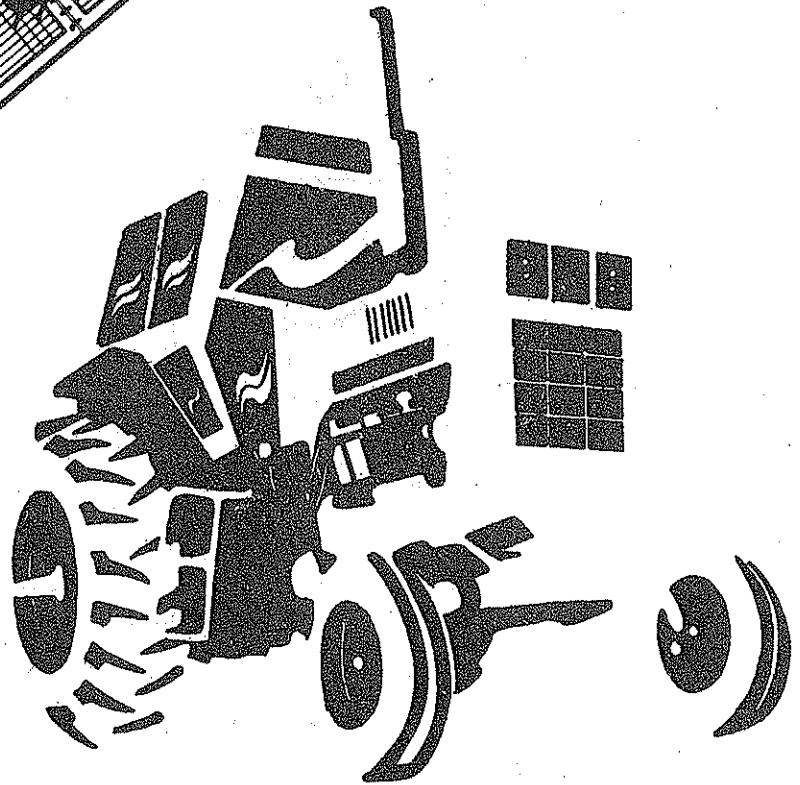


FARM BUSINESS MANAGEMENT

1982 Annual Report



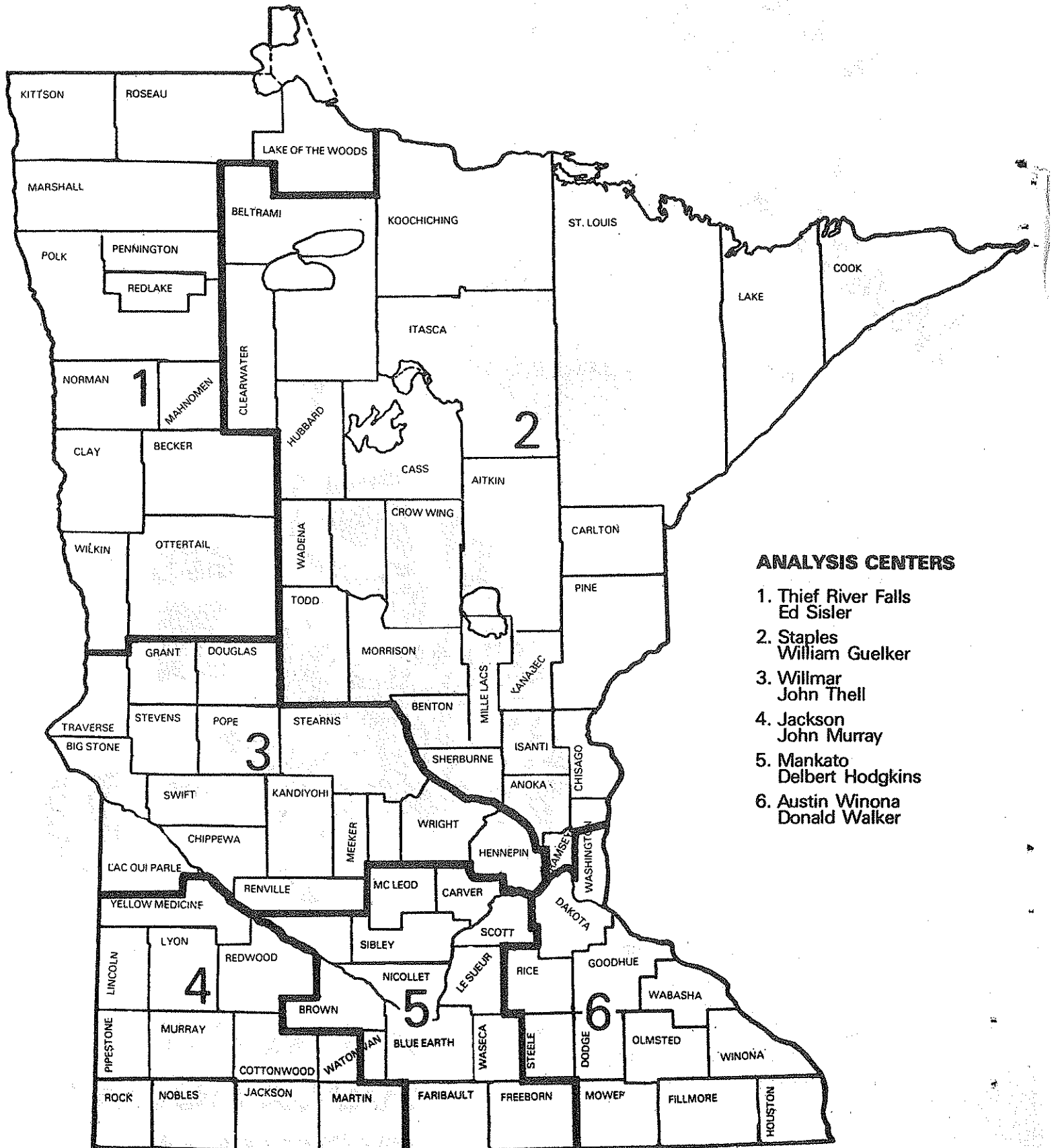
NORTHWESTERN MINNESOTA
REPORT NO. 28
AREA VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



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

**AN ADULT
EDUCATIONAL
PROGRAM**

VO-AG FARM MANAGEMENT AREAS



ANALYSIS CENTERS

1. Thief River Falls
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Delbert Hodgkins
6. Austin Winona
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1982 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL

AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

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INTRODUCTION

Adult Farm Business Management Education programs have been part of the public school vocational agriculture offerings since 1952. From the early cooperative efforts of the State Department of Education, Department of Agricultural Education (U. of Minn.) and the Department of Agricultural Economics (U. of Minn.), the program has expanded to serve over 7,000 farm families in six regional farm management areas. Programs are now cooperatively managed by the State Department of Education, the Division of Agricultural Education (U. of Minn.), AVTI's and local school districts.

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

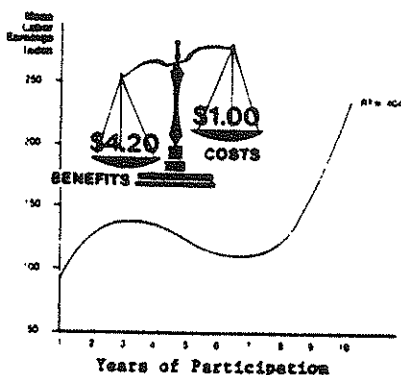
To accomplish the purpose, programs have been organized to generally conform to the following guidelines:

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

Most programs organize their courses around the same central themes. They are:

- Year 1 - Farm Business records and accounts.
- Year 2 - Farm Business analysis and evaluations.
- Year 3 - Farm Business organization.
- Advanced - (For students who have completed years 1, 2 and 3). In the advanced series of classes and on-farm instructional visits the major emphasis is on evaluating the business, examining alternative and continuing the reorganization of the resources used in the business.

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



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

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

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

The analysis of the records and the preparation of the reports for Northwestern Minnesota were done under the direction of Ed Sisler of the Area Vocational-Technical Institute at Thief River Falls. The program is locally supervised by Mr. Robert Block, Superintendent of the Thief River Falls Public Schools and by Dr. Orley Gunderson, Director of the Area Vocational-Technical Institute.

A special thank you is due the clerical staff: Pat Lemer, Bernie Burger, Shirley Koop, Wilma Bornholdt, Pat Kotschevar, Thief River Falls; Fay Gullickson, Verda Carlson, Fertile; Betty Johannsen, Detroit Lakes; Beverly Hest, Hawley; Donna Tornell, Sue Sakry, Barnesville; Jan Mittlestadt, Fergus Falls; Denise Fjerstad, Fosston; Arlene Furuseth, Roseau; Carol Lockhart, Ulen and Jo Sanders, Moorhead.

Esther Mattson, our secretary, oversees the general operation of this office, including correspondence, billing and organization.

FAMILY AND FARM GOALS

DO YOU HAVE A PLAN?

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

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

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

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

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

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

OUR OBJECTIVE: NOW AND LATER

PRIORITY	<u>THIS YEAR</u>	<u>IN THE FUTURE</u>
	PRIORITY	
	For improving our livestock program	
	For improving our use of machinery and equipment	
	For improving use of our buildings, and the farmstead	
	For improving, and using, our farm record system	

OUR OBJECTIVES: NOW AND LATER

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

SCHOOLS PARTICIPATING

This report deals with farmers enrolled in 24 schools in Northwestern Minnesota. A list of cooperating schools and instructors follows:

<u>SCHOOL</u>	<u>INSTRUCTOR</u>
Ada	Peter Revier
Barnesville	David Bakken
Baudette	Gerald Ausmus
Detroit Lakes	Duane Lemmon
	Clayton Olsen
Fergus Falls	Bert Winger
	Curt Stillwell
	Lambert Schilling
Fertile	Conrad Carlson
Fosston	Doug Fjerstad
Goodridge	Wallace Shodean
Greenbush, Badger	Ed Sisler (Coordinator)
Hawley	John Hest
Henning	Charles Erickson
Kittson County	Mark Prosser
Mahnomen, Ulen	Mike Lockhart
Moorhead	Rick Morgan
Roseau, Badger, Warroad	Duane Jaenicke
Thief River Falls,	Don Johnsen
Plummer, Oklee,	Verne Spengler
Red Lake Falls	
Twin Valley	Ken Skauge

WHY KEEP RECORDS?

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

*Britannica Research Service

420 Records were included in the average.

667 Records were processed.

WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1 - Summary of Farm Inventories, 1982

Items	Average of 420 Farms	
	Jan. 1	Dec. 31
1 Size of Farm - Total Acres	810.9	
2 - Tillable Acres	736.8	
3 Work Units - Crops	286.63	
4 - Livestock	157.12	
5 - Other	9.80	
6 Total Size of Business in Work Units	453.55	
7 Number of Workers	1.66	
8 Farm Capital Investment per Worker	307303	
9 <u>PRODUCTIVE LIVESTOCK</u>		
10 Dairy Cows	11042	11477
11 Other Dairy Cattle	6419	6912
12 Beef Breeding Cattle	6833	6453
13 Beef Feeder Cattle	3041	3332
14 Hogs	1843	2412
15 Sheep (Including Feeders & Goats)	420	385
16 Poultry - All Types		
17 Other Livestock		
18 Total Productive Livestock	29598	30971
19 <u>CROP, SEED & FEED</u>	60656	56830
20 <u>POWER, MACHINERY & EQUIPMENT</u>		
21 Auto & Truck (Farm Share)	8491	8206
22 Power & Machinery	54848	53637
23 Irrigation Equipment	918	811
24 Custom Work Equipment	526	788
25 Livestock Equipment	5111	5266
26 Total Power, Mach. & Equip.	69893	68708
27 <u>LAND</u>	332090	336434
28 Buildings-Fences-Etc.	34076	34888
29 Total Farm Capital	526313	527831
30 Increase or Decrease in Total Fm. Capital		1519

Table 1 lists the catagories of farm capital for the average of farms and for the 85 most profitable and the 85 least profitable farms. These averages include the landlord's share of the investment for rented farms.

Livestock, crops, seed and feed reflect a conservative market price at the time the inventory is taken.

Machinery, equipment and building values reflect cost less depreciation.

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

Table 1, Summary of Farm Inventories, 1982

Items		Average of 85 High Farms		Average of 84 Low Farms	
1	Size of Farm - Total Acres	989.8		1172.0	
2	- Tillable Acres	919.1		1091.1	
3	Work Units - Crops	392.64		402.64	
4	- Livestock	193.49		113.14	
5	- Other	13.30		22.48	
6	Total Size of Business in Work Units	599.43		538.26	
7	Number of Workers	2.02		1.89	
8	Farm Capital Investment per Worker	297801		474323	
		<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Jan. 1</u>	<u>Dec. 31</u>
9	<u>PRODUCTIVE LIVESTOCK</u>				
10	Dairy Cows	14596	15739	7355	7280
11	Other Dairy Cattle	8016	10019	4875	4220
12	Beef Breeding Cattle	3157	3827	12246	8583
13	Beef Feeder Cattle	5758	5458	4734	5944
14	Hogs	2685	3905	1164	1335
15	Sheep (Incl. Feeders) & Goats	67	85	434	427
16	Poultry - All Types				
17	Other Livestock				
18	Total Productive Livestock	34279	39033	30809	27789
19	<u>CROP, SEED & FEED</u>	77310	87079	98417	77748
20	<u>POWER, MACHINERY & EQUIPMENT</u>				
21	Auto & Truck (Farm Share)	10016	10266	13060	11495
22	Power & Machinery	64316	64322	85029	82188
23	Irrigation Equipment	539	475	744	692
24	Custom Work Equipment	917	1024	1062	2001
25	Livestock Equipment	5356	6321	3129	3206
26	Total Power, Mach. & Equip.	81144	82408	103024	99582
27	Land	362773	367327	602676	607285
28	Buildings-Fences-Etc.	43107	46569	42119	41487
29	Total Farm Capital	598613	622416	877045	853892
30	Increase or Decrease in Total Farm Capital		23804		(-23153)

Table 2A - Whole Farm Summary of Cash Receipts, 1982

Items	Average of 426 Farms	High 85 Farms	Low 85 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	1775	2309	1114
3 Dairy Products	22459	33991	13425
4 Other Dairy Cattle	1930	2265	1703
5 Beef Breeding Cattle	2727	1457	4988
6 Beef Feeder Cattle	4245	8215	6051
7 Hogs Complete & Mixed	2366	3656	702
8 Hogs Finishing	476	831	840
9 Hogs Producing Weaning Pigs	1991	3158	1563
10 Sheep, Goats & Wool, Farm Flock	266	90	306
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)	1		
13 Turkeys			
14 Eggs	163		
15 Other Productive Livestock & Products			
16 Other Misc. Livestock Income	297	112	10
17 Total Sales of Productive Lvstk.	38697	56084	30701
18 <u>Sale of Crops</u>			
19 Wheat	40768	59834	60933
19A Durum	336	633	321
20 Other Small Grains	19711	28872	31182
21 Corn	4213	4453	5186
22 Soybeans	3509	4250	5766
22A Sunflowers	9106	11049	17325
23 Other Row Crops	9484	19142	9535
24 Legumes & Other Forage	291	311	272
25 Grass Seed	119	150	46
26 Fruits & Nuts			
27 Veg. Roadside Market & Speciality			
28 Nursery, Timber & Other	1		3
29 Set Aside Acres - Gov. Payments	9750	15352	12957
30 Total Sales From Crops	97287	144047	143526
31 Cap. Assets Sold (Auto/Trk/Mach)	817	890	1006
31A Cap. Assets Sold (Bldgs & Imprvmnts)	331	579	33
31B Cap. Assets Sold (Land)	925	1407	1785
32 Gas Tax Refund	79	89	91
33 Income from Work Off the Farm	1063	2070	1083
34 Custom Work Enterprise Income	914	1420	2481
35 Patronage Refunds	655	768	872
36 Miscellaneous Farm Income	2134	2983	1853
37 Total Farm Sales	142903	210335	183431
38 Increase in Farm Capital	1225	23804	
39 Family Living from the Farm	536	553	464
40 Total Farm Rec. (37)+(38)+(39)	144664	234693	175895

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

Table 2B - Whole Farm Summary of Cash Expenses, 1982

Items	Average of 426 Farms	High 85 Farms	Low 85 Farms
1 Purchase of Livestock			
2 Dairy Cows	617	246	255
3 Other Dairy Cattle	287	281	263
4 Beef Breeding Cattle	360	474	299
5 Beef Feeder Cattle	2141	4366	3047
6 Hogs Complete & Mixed	98	84	34
7 Hogs Finishing	69		157
8 Hogs Producing Weaning Pigs	77	74	149
9 Sheep & Goats	10	1	
10 Sheep, Feeder Lambs			
11 Chickens (Incl. Hens & Broilers)	33		
12 Turkeys			
13 Other Productive Livestock			
14 Miscellaneous Livestock Expense	2029	2943	1471
15 Feed Bought	6035	9891	4511
16 Fertilizer	12525	17071	18900
17 Chemicals	6205	8655	10103
18 *Other Crop Expense	15054	19710	24379
19 Irrigation Operation Costs	37	60	38
20 Custom Work Enterprise Op. Costs, Inc. Labor	493	1054	1205
21 Custom Work Hired	3977	5519	4634
22 Repair & Upkeep of Livestock Equip.	429	689	425
23 Repair & Upkeep of Farm Real Estate	1117	1524	1342
24 Gas, Oil & Grease Bought (Farm Share)	9655	12268	14279
25 Repair & Operation of Mach, Trac, Trk & Auto	8675	11077	13103
26 Repair & Upkeep of Irrigation Equip.	1		3
27 Repairs - Custom Work Enterprise	298	183	774
28 Wages of Hired Labor	4713	6629	6882
29 Personal Property & Real Estate Taxes	4115	4787	6598
30 General Farm Expense	2829	3563	4021
31 Telephone Expense (Farm Share)	347	432	406
32 Electricity Expense (Farm Share)	1353	1669	1339
33 <u>Total Cash Operating Expense</u>	83578	113252	118665
34 Power, Crop & Gen. Mach. Bought (Fm. Sh.)	12967	16773	17513
35 Irrigation Equip. Bought	1		
36 Custom Work Equip. Bought	414	389	1193
37 Livestock Equip. Bought	924	1837	683
38 New Real Estate - Bldgs./Imprvmnts	3796	7478	3165
38A New Real Estate - Land	4730	4618	6529
39 <u>Total Farm Purchases (33) thru (38A)</u>	106412	144346	147748
40 Decrease in Farm Capital			14842
41 Interest on Farm Capital (7% Oppor. Charge)	37019	42736	60310
42 Unpaid Family Labor	51	113	
43 Labor Chg. for Partners & Other Opers.	222	242	872
44 Board Furnished Hired Labor	63	57	96
45 <u>Total Farm Exp. (39) thru (44)</u>	143767	187495	223868
46 Ret. to Op. Labor & Mgmt-single Op. (WF.) (2A/40) - (45)	897	47199	(-47973)
47 Number of Operators	1	1	1
48 Full Time Operator Equivalents	1.17	1.37	1.21
49 Ret. to Op. Lab. & Mgmt/Full Time Op. Equiv.	447	37929	(-40622)

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

*Other crop expense includes CCC Buyback.

WHAT IS THE VALUE PRODUCED BY EACH ENTERPRISE?

Table 3 - Summary of Farm Earnings (ENTERPRISE STATEMENT), 1982

Items	Average of 426 Farms	High 85 Farms	Low 85 Farms
1 Returns & Net Increases			
2 <u>Productive Livestock</u>			
3 Dairy Cows	21504	32975	12833
4 Other Dairy Cattle	5290	9038	2513
5 Beef Breeding Cattle	2563	1779	2478
6 Feeder Cattle	1971	3486	2958
7 Hogs, Complete & Mixed	2676	4289	743
8 Hog Finishing Enterprise	260	480	432
9 Producing Weaning Pigs	2259	4008	1753
10 Sheep & Goats	226	106	303
11 Sheep, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)	346		
13 Turkeys			
14 Other Productive Livestock			
15 Total All Productive Livestock	37094	56161	24013
16 Value of Feed Fed to Livestock (Minus)	16939	24094	13500
17 Return Over Feed From Livestock	20155	32066	10513
18 Crop, Seed & Feed	70420	122225	78520
19 Cooperative Patronage Refunds	655	768	872
20 Miscellaneous Farm Income	2134	2983	1853
21 Custom Work Enterprise	(-16)	(-19)	236
22 Total Returns & Net Increases	93349	158024	91994
23 <u>Expenses & Net Decreases</u>			
24 Truck & Auto (Farm Share)	5739	6926	7180
25 Tractors & Crop Machinery	28565	34956	43919
26 Irrigation Equipment	107	64	55
27 Electricity	1353	1669	1339
28 Livestock Equipment	1232	1586	1002
29 Buildings, Fences & Tiling	3913	4961	5098
30 Bare Land	(-237)	(-1343)	188
31 Miscellaneous Livestock Expense	2029	2943	1471
32 Labor	5221	7303	7508
33 Labor Charge for Other Operator(s)	222	242	872
34 Property Tax	4115	4787	6598
35 General Farm Expense & Telephone	3175	3995	4427
36 Interest on Farm Capital (7% Oppor. Charge)	37019	42736	60310
37 Total Expenses & Net Decreases	92452	110825	139967
38 Return to Operator Labor & Mgmt (Single Op.)	897	47199	(-47973)
39 Number of Farm Operators	1	1	1
40 Full Time Operators Equivalents	1.17	1.37	1.21
41 Return to Opr.Lab. & Mgmt/Full Time Opr.	447	37929	(-40622)

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

Table 4 - Household and Personal Expense, 1982

Items	Average of 226 Farms	High 38 Farms	Low 42 Farms
1 Number of Persons - Family	4	5	4
2 Number of Adult Equivalent - Family	3.3	3.8	3.4
3 Church & Welfare	637	928	689
4 Medical Care & Health Insurance	2176	2579	2167
5 Food & Meals Bought	3696	4056	3885
6 Operating Expense & Supplies	1575	1844	1451
7 Furnishings & Equipment	918	1120	828
8 Clothing & Clothing Materials	1136	1312	1173
9 Personal Care, Personal Spending	1918	3485	1256
10 Education	640	783	1191
11 Recreation	294	221	228
12 Gifts & Special Events	546	698	764
13 Personal Share Truck & Auto Exp.	677	785	704
14 Operator Share Upkeep on Dwelling			
14A Cash Rent (Personal)	6		
15 Personal Share Tel. & Elec. Exp.	590	762	548
15A Personal Share - Gen. Farm Exp.	12	31	5
16 Total Cash Living Expense	14821	18604	14889
17 Personal Share New Truck & Auto	521	757	721
18 New Dwelling Bought	2032	3085	3019
19 Taxes & Other Deductions	1494	2735	938
20 Life Ins. & Other Savings & Invst.	2878	2656	4125
21 Total HH & Pers. (16) thru (20)	21746	27836	23693
22 Total Fam. Living from the Farm (33)	584	705	565
23 Total Cash & Non-Cash Exp. (21) + (22)	22331	28541	24258
24 <u>FAMILY LIVING FROM THE FARM</u>			
25	<u>OPER.SHARE</u>	<u>OPER.SHARE</u>	<u>OPER.SHARE</u>
26 Milk & Cream (Quarts)	206	254	145
27 Beef & Buffalo (Pounds)	308	390	325
28 Pork (Pounds)	42	61	69
29 Lamb, Mutton, Goat (Pounds)	4		8
30 Poultry, All Fowl (Pounds)			
31 Eggs (Dozen)			
32 Veg., Fruits, Spuds, Other Prod. & Fuel	25		18
33 Total Family Living from the Farm	584	705	565

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$21,746 for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Net Worth Statement - Operator, 1982

Items	Average of 425 Farms	
	Jan. 1	Dec. 31
1 Total Productive Livestock	28472	29904
2 Crop, Seed & Feed	58562	54890
3 Total Power, Mach. & Equip.	67074	66043
4 Land	174979	178766
5 Buildings, Fences, Etc.	32575	33277
6 Total Farm Capital	361663	362880
7 Non-Farm Assets	20446	22294
7A Cash On Hand & In Bank	6437	7346
7B Non-Farm Real Estate	1739	1789
8 Dwelling	19251	20821
9 Total Assets	409536	415130
10 Real Estate Mortgages	124582	129296
11 Chattel Mortgages	62395	66457
12 Notes	20881	24846
13 Accounts Payable	4482	5842
14 Total Liabilities	212340	226441
15 Farmers Net Worth	197196	188689
16 Gain (or Loss) in Net Worth		(-8507)
17 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>		
18 Return to Op. Labor & Mgmt. (6B/47)	1357	
19 Return to Cap. & Family Labor (6B/48)	5049	
20 Non-Farm Income		
21 Outside Investment Income	341	
22 Other Pers. Income & Income Tax Ref.	6125	
22A Sale of (P.S.) Dwelling, Auto & Truck	83	
23 Total Non-Farm Income	6549	
24 Total Family Farm & Non-Farm Income	11599	
25 Total Money Borrowed	82919	
26 Total Paid on Debt (Principal)	69480	
27 Total HH & Pers. Cash/Non-Cash Exp. (4/23)	19819	
28 Ratio: Total Farm-Expenses to Rec. (O.S.)	.991	
	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	1.929	1.833
30 Ratio: Non-Real Estate-Assets to Liab.	2.062	1.858
31 Ratio: Real Estate-Assets to Liab.	1.834	1.815
32 Ratio: Net Worth to Total Liab.	.929	.833
33 *Ratio: Cash Op.Ex. to Adj.Total Fm Sl's(O.S.)		.829
34 Ratio: Total Fm.Rec. to Av.Farm Cap. (W.F.)		.299
35 Ratio: Total Fm.Rec. to Av.Farm Cap. (O.S.)		.424

*Adjusted farm sales does not include sale of capital assets.

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

Table 5A- Net Worth Statement - Operator, 1982

Items	High 85 Farms		Low 85 Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
1 Total Productive Livestock	29353	35135	38123	35835
2 Crop, Seed & Feed	68474	82737	99942	75540
3 Total Power, Mach. & Equip.	72129	74888	106786	100343
4 Land	170075	175426	350138	353582
5 Buildings, Fences, Etc.	37583	40299	45898	45110
6 Total Farm Capital	377613	408485	640888	610411
7 Non-Farm Assets	21933	24418	33377	36808
7A Cash on Hand & In Bank	9410	7839	8294	9096
7B Non-Farm Real Estate	1187	1201	4441	4452
8 Dwelling	19837	21596	23815	25541
9 Total Assets	429980	463539	710815	686308
10 Real Estate Mortgages	128688	130387	226830	240212
11 Chattel Mortgages	69035	72975	104651	110092
12 Notes	18139	25302	39928	48422
13 Accounts Payable	2960	3941	9683	11818
14 Total Liabilities	218822	232605	381092	410543
15 Farmers Net Worth	211157	230934	329723	275765
16 Gain (or Loss) in Net Worth		19777		(-53958)
17 SUPPLEMENTARY MANAGEMENT INFORMATION				
18 Return to Op. Labor & Mgmt. (6B/47)	43985		(-45135)	
19 Return to Cap. & Family Labor(6B/48)	45360		(-37445)	
20 Non-Farm Income				
21 Outside Investment Income	113		345	
22 Other Pers. Income & Income Tax Ref.	4334		7890	
22A Sale of (P.S.) Dwelling, Auto & Trk.	68		53	
23 Total Non-Farm Income	4515		8288	
24 Total Family Farm & Non-Farm Inc.	49875		(-29157)	
25 Total Money Borrowed	89580		146777	
26 Total Paid on Debt (Principal)	76662		119470	
27 Total HH & Pers. Cash/Non-Cash Exp.(4/23)	27518		21942	
28 Ratio: Total Farm-Expenses to Rec.(O.S.)	.800		1.227	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	1.965	1.993	1.865	1.672
30 Ratio: Non-Real Estate-Assets to Liab.	2.233	2.201	1.857	1.512
31 Ratio: Real Estate-Assets to Liab.	1.777	1.829	1.871	1.785
32 Ratio: Net Worth to Total Liab.	.965	.993	.865	.672
33 *Ratio: Cash Op. Exp.to Adj.Total Fm Sls(O.S.)		.768		.919
34 Ratio: Total Fm.Rec. to Av.Farm Cap. (W.F.)		.329		.254
35 Ratio: Total Fm.Rec. to Av.Farm Cap. (O.S.)		.559		.317

*Adjusted farm sales does not include sale of capital assets.

Table 6A - Operators Share of Cash Receipts, 1982

Items	Average of 426 Farms	High 85 Farms	Low 85 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	1684	2150	1459
3 Dairy Products	21870	34561	15530
4 Other Dairy Cattle	1792	2220	2242
5 Beef Breeding Cattle	2622	752	5951
6 Beef Feeder Cattle	4235	2039	6594
7 Hogs Complete & Mixed	2366	4629	1940
8 Hogs Finishing	472	831	1044
9 Hogs Producing Weaning Pigs	1961	3221	1878
10 Sheep, Goats & Wool, Farm Flock	249	25	306
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Inc. Hens & Broilers)	1		
13 Turkeys			
14 Eggs	163		
15 Other Prod. Livestock & Products			
16 Other Misc. Livestock Income	297	112	23
17 Total Sales of Productive Livestock	37713	50540	36966
18 <u>Sale of Crops</u>			
19 Wheat	39070	51087	57381
19A Durum	336	647	699
20 Other Small Grain	19040	23723	34579
21 Corn	4038	4349	5645
22 Soybeans	3415	3937	4691
22A Sunflowers	8672	9902	15616
23 Other Row Crops	9429	18941	10787
24 Legumes & Other Roughage	284	200	237
25 Grass Seed	119	150	85
26 Fruits & Nuts			
27 Vegetables, Roadside Market & Specialty			
28 Nursery, Timber & Other	1		3
29 Set Aside Acres - Gov. Payments	9590	13143	15532
30 Total Sales From Crops	93995	126079	145256
31 Cap. Assets Sold (Auto/Trk/Mach)	816	551	1117
31A Cap. Assets Sold (Bldgs & Improvements)	331	579	33
31B Cap. Assets Sold (Land)	925	1316	1361
32 Gas Tax Refund	79	93	98
33 Income From Work Off the Farm	1062	1111	1232
34 Custom Work Enterprise Income	914	1420	2481
35 Patronage Refunds	638	1188	849
36 Misc. Farm Income	2095	2333	2940
37 Total Farm Sales	138568	185211	192333
38 Increase in Farm Capital	1281	30872	
39 Family Living From the Farm	534	569	563
40 Total Farm Receipts (37)+(38)+(39)	140384	216652	192896
41 Adjusted Total Farm Sales (37)-(31)	136495	182764	189822
42 Total Cash Farm Operating Expense	113066	140421	174482
43 Net Cash Operating Income	23429	42343	15340

Table 6B - Operators Share of Cash Expenses, 1982

Items	Average of 426 Farms	High 85 Farms	Low 85 Farms
1 Purchase of Livestock			
2 Dairy Cows	608	258	455
3 Other Dairy Cattle	269	305	379
4 Beef Breeding Cattle	360	462	382
5 Beef Feeder Cattle	2141	1596	3123
6 Hogs Complete	95	87	116
7 Hogs Finishing	69		157
8 Hogs Producing Weaning Pigs	77	74	173
9 Sheep, Farm Flock	10	1	
10 Sheep, Feeder Lambs			
11 Chickens	33		
12 Turkeys			
13 Other Productive Livestock			
14 Miscellaneous Livestock Expense	1998	2970	1815
15 Feed Bought	5980	9380	5714
16 Fertilizer	12218	15463	18530
17 Chemicals	6071	8633	10265
18 Other Crop Expense	14851	17229	27225
19 Irrigation Operation Cost	37	60	38
20 Custom Work Op. Costs, Incl. Labor	493	1054	1205
21 Custom Work Hired	3936	4573	5007
22 Repair & Upkeep of Lvstk. Equip.	427	722	498
23 Repair & Upkeep of Farm Real Estate	1111	1300	1526
24 Gas, Oil, Grease Bought (F.S.)	9424	10745	14595
25 Repair & Op.-Mach., Trac., Trk., Auto (F.S.)	8522	9174	13068
26 Repair & Upkeep of Irrigation Equip.	1		3
27 Repairs, Custom Work Enterprise	298	183	774
28 Wages of Hired Labor	4689	6223	6757
29 Personal Prop. & Real Estate Taxes	2609	2727	4523
30 Cash Rent	10588	16079	15832
31 General Farm Expenses	2806	2982	4173
32 Telephone Expense (F.S.)	341	361	442
33 Electricity Expense (F.S.)	1336	1531	1557
34 Interest Actually Paid	21670	26251	36148
35 Total Cash Operating Expense	113066	140421	174482
36 Power, Crop & General Mach. Bought (F.S.)	12646	16901	15366
37 Irrigation Equipment Bought	1		
38 Custom Work Enterprise Equip. Bought	414	389	1193
39 Livestock Equipment Bought	924	1942	561
40 New Real Estate-Bldgs/Improvements	3755	6153	3235
40A New Real Estate - Land	4466	5414	4993
41 Total Farm Purchases (35) thru (40A)	135272	171221	199831
42 Decrease in Farm Capital			30477
43 Interest on Farm Capital (7% Oppor.Charge)	3665	1263	7648
44 Unpaid Family Labor	51	113	42
45 Board Furnished Hired Labor	63	71	33
46 Total Farm Expense (41) thru (45)	139051	172668	238031
47 Return to Op. Labor & Mgmt. (O.S.) (6A/40)-(46)	1333	43985	(-45135)
48 Return to Cap. & Fam. Labor (47)+(44)+(43)	5049	45360	(-37445)

Table 8 - Measures of Farm Organization, 1982

Items	Average of 426 Farms	85 High Farms	85 Low Farms
1 Return to Operators Labor & Mgmt.	897	47199	(-47973)
2 Crop Yield Index	100.0	110.1	97.1
4 Gross Return Per Tillable Acre (Exc. Past.)	138.12	164.47	128.79
5 Return per \$100 Feed Fed Prod. Lvstk. Index	100.0	102.2	95.4
6 *Livestock Units per 100 Acres	6.22	6.26	4.13
7 Size of Business - Work Units	451.34	599.43	533.58
8 Work Units per Worker	275.21	296.75	285.34
9 Power, Mach., Equip., Bldg. Exp. per Worker Unit	91.79	84.68	113.69
10 Farm Capital Investment per Worker	322464	302235	460735
11 Index of Return per \$100 Feed Fed			
14 Beef Breeding Farm, Whole Herd, Commercial	100.0	109.7	86.2
17 Beef Feeders Feedlot	100.0	106.7	106.8
18 Dairy Cows, Commercial, General	100.0	98.6	98.6
19 Other Dairy, Commercial, Replacements	100.0	112.9	69.4
20 Hogs, Farrow, Finish, General	100.0	100.8	84.9
21 Hogs, Finishing	100.0	75.0	66.6
22 Hogs, Weaning Pig Production	100.0	113.9	102.6
23 Sheep, Range, Commercial			
24 Sheep, Farm, Commercial	100.0	189.2	115.5
25 Turkeys, Poults, Heavy Breeds			
30 Number of Animal Units	46.97	58.46	45.54
31 Work Units			
32 Crops	286.60	392.64	399.55
33 Productive Livestock	155.00	193.49	111.81
34 Other Productive Work Units	9.75	13.30	22.22
35 Expenses per Work Units			
36 Tractor & Crop Machinery Expense	64.34	59.12	85.32
37 Farm Share of Auto & Truck Expense	12.88	11.69	13.93
38 Farm Share of Electric Expense	3.04	2.82	2.60
39 Livestock Equipment Expense	2.76	2.68	1.94
40 Building, Fence & Tiling Expense	8.78	8.37	9.89
40A Other Expense per Work Unit (Inc. Custom Ent.)			
40B Gen. Farm Tel/Other Util., except Elect.	7.03	6.66	8.30
40C Hired Labor	10.44	11.06	12.90
41 **Tractor & Crop Mach. Exp. per Crop Acre	38.91	38.03	40.53
42 Farm Power & Mach. Cost Alloc. to Lvstk.	2876.12	3863.70	1933.56
43 Bldg, Fence & Til. Cost Alloc. to Crps BCAF(1)	2478.18	3171.46	3909.64

*Acres include all tillable land, non-tillable hay & pasture.

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

THERMOMETER CHART

Return to Labor & Mgmt. (Op.Share)	Crop Yields	Gross Ret. Per Till A.	Ret. From Prod. Lvstk.	Prod. Lvstk. Units/ 100 A.	Work Units	Work Units Per Worker	Pw. Mach. Equip. & Bldg. Exp. Per Work Unit
\$ 60000	130	175	130	12	650	320	65
\$ 50000	125	170	125	11	620	310	70
\$ 40000	120	165	120	10	590	300	75
\$ 30000	115	160	115	9	560	290	80
\$ 20000	110	155	110	8	530	280	85
\$ 10000	105	150	105	7	500	270	90
\$ 1333	100	140	100	6	451	275	92
\$ 0	95	145	95	5	440	250	95
\$-10000	90	140	90	4	410	240	100
\$-20000	85	135	85	3	380	230	105
\$-30000	80	130	80	2	350	220	110
\$-40000	75	125	75	1	320	210	115
\$-50000	70	120	70	0	290	200	120

Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 420 farmers included in this summary are located between the dotted lines across the center of this page.

CROP ANALYSIS

The following crop analysis compares the return to labor and management per acre from each crop. The costs charged against each crop are:

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

TABLE 9 - SUPPLEMENTARY MANAGEMENT INFORMATION, 1982

Items	Average of 420 Farms	High 85 Farms	Low 85 Farms
Percent Land Tillable	91.0	92.9	93.1
*Fertilizer Cost per Acre	19.78	21.23	20.54
*Crop Chemicals per Acre	9.81	11.61	9.78
*Seed & Other Costs per Acre	16.09	13.39	24.66
*Gas, Oil & Grease Bought per Acre	12.83	12.53	13.48
*Repair & Maint. Cost per Acre	13.22	13.48	13.45

*Tillable land (-) Tillable Pasture, Fallow and Idle Land.

Crop Data For Barley, Malting, 1982

Items	Average of 219 Farms Per Acre	44 High Farms Per Acre	44 Low Farms Per Acre
1 Acres	111.8	118.5	97.5
2 Yield	62.5	76.6	39.9
3 Value per Bushel	1.87	2.12	1.72
4 Crop Product Return	116.95	162.50	68.57
5 Other Crop Income	1.71	3.97	.80
6 Total Crop Return	118.66	166.47	69.37
7 <u>DIRECT COSTS</u>			
8 Fertilizer	18.31	16.51	18.01
9 Chemicals	7.31	8.34	4.23
10 Seed	7.07	7.92	6.88
10A Crop Drying	.21	.41	.04
10B Other Expense	2.62	1.91	1.95
11 Special Hired Labor	.09		
12 Custom Work Hired	2.39	3.11	1.89
13 Irrigation Oper. (Cost/Acre In.)	.05		
14 Total Direct Costs	38.05	38.20	33.00
15 Return Over Direct Costs	80.61	128.27	36.37
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	14.25	14.13	16.30
18 Farm Power & Mach. - Operation	19.47	18.97	21.20
19 Irrig. Equip. Ownshp (Cost/Acre In.)			
20 Land Costs	39.39	47.59	26.48
21 Miscellaneous Costs	.20	.03	.13
22 *Interest on Mach. & Equip. Invst.	4.67	4.60	4.58
23 Total Allocated Costs	77.98	85.32	68.69
24 Return Over All Listed Costs	2.63	42.95	(-32.32)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.99	.99	.98
28 Total Listed Cost per Unit of Prod.	1.85	1.61	2.55
29 Return over Listed Costs per Unit	.04	.56	(- .81)
30 Breakeven Yield/Units of Prod.	62.05	58.26	59.12
30A Estimated Total Mach. Cost/Acre	39.98	39.77	43.34
31 Total Listed Costs per Acre	116.03	123.52	101.69

*Does not include interest on investment in irrigation equipment.

Crop Data For Buckwheat, 1982

Items	Average of 27 Farms Per Acre	13 High Farms Per Acre	13 Low Farms Per Acre
1 Acres	59.7	48.3	73.4
2 Yield	9.1	7.5	10.4
3 Value per CWT	9.43	11.28	7.30
4 Crop Product Return	86.08	84.53	75.79
5 Other Crop Income	.55	1.43	
6 Total Crop Return	86.63	85.96	75.79
7 <u>DIRECT COSTS</u>			
8 Fertilizer	2.29	2.86	1.63
9 Chemicals	1.32		2.22
10 Seed	12.61	12.28	12.77
10A Crop Drying	.02	.04	
10B Other Expense	.15		.26
11 Special Hired Labor			
12 Custom Work Hired	1.47	.17	2.38
13 Irrigation Oper. (Cost/Acre In.			
14 Total Direct Costs	17.86	15.35	19.26
15 Return Over Direct Costs	68.77	70.61	56.53
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	13.11	11.30	14.28
18 Farm Power & Mach. - Operation	18.79	17.53	19.45
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	34.22	40.38	28.38
21 Miscellaneous Costs	.12	.25	.03
22 *Interest on Mach. & Equip. Invst.	4.60	3.93	5.07
23 Total Allocated Costs	70.84	73.39	67.21
24 Return Over All Listed Costs	(-2.07)	(-2.78)	(-10.68)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	9.72	11.84	8.33
29 Return over Listed Costs per Unit	(-.23)	(-.37)	(-1.03)
30 Breakeven Yield/Units of Prod.	9.41	7.87	11.85
30A Estimated Total Mach. Cost/Acre	37.48	32.87	40.39
31 Total Listed Costs per Acre	88.70	88.74	86.47

*Does not include interest on investment in irrigation equipment.

Crop Data For Durum, 1982

Items	Average of 8 Farms Per Acre
1 Acres	92.4
2 Yield	35.2
3 Value per Bushel	3.51
4 Crop Product Return	123.46
5 Other Crop Income	5.73
6 Total Crop Return	129.19
7 <u>DIRECT COSTS</u>	
8 Fertilizer	21.83
9 Chemicals	6.61
10 Seed	9.63
10A Crop Drying	
10B Other Expense	3.01
11 Special Hired Labor	
12 Custom Work Hired	2.08
13 Irrigation Oper. (Cost/Acre In.	
14 Total Direct Costs	43.16
15 Return Over Direct Costs	86.03
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	10.37
18 Farm Power & Mach. - Operation	13.17
19 Irrig. Equip. Ownshp (Cost/Acre In.	
20 Land Costs	72.00
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Invst.	3.01
23 Total Allocated Costs	98.55
24 Return Over All Listed Costs	(-12.52)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.30
27 Power Costs Allocation Factor	.96
28 Total Listed Cost per Unit of Prod.	4.03
29 Return over Listed Costs per Unit	(-.36)
30 Breakeven Yield/Units of Prod.	40.37
30A Estimated Total Mach. Cost/Acre	27.94
31 Total Listed Costs per Acre	141.71

*Does not include interest on investment in irrigation equipment.

Crop Data For Flax, 1982

Items	Average of 13 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1 Acres	40.1	51.6	31.2
2 Yield	5.7	8.6	1.3
3 Value per Bushel	4.21	5.11	3.32
4 Crop Product Return	24.14	43.78	4.13
5 Other Crop Income	.35		.96
6 Total Crop Return	24.49	43.78	5.09
7 <u>DIRECT COSTS</u>			
8 Fertilizer	3.04	1.94	3.85
9 Chemicals	3.29	3.76	2.98
10 Seed	8.33	7.21	10.58
10A Crop Drying			
10B Other Expense	1.65	1.47	2.15
11 Special Hired Labor			
12 Custom Work Hired	.85	1.24	.35
13 Irrigation Oper. (Cost/Acre In.			
14 Total Direct Costs	17.16	15.62	19.91
15 Return Over Direct Costs	7.33	28.16	(-14.82)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	14.05	12.48	16.74
18 Farm Power & Mach. - Operation	21.35	19.19	22.29
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	20.00	27.17	15.50
21 Miscellaneous Costs	.15		
22 *Interest on Mach. & Equip. Invst.	4.99	4.85	5.00
23 Total Allocated Costs	60.54	63.69	59.53
24 Return Over All Listed Costs	(-53.21)	(-35.53)	(-74.35)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	13.54	9.26	63.54
29 Return over Listed Costs per Unit	(-9.27)	(-4.15)	(-59.46)
30 Breakeven Yield/Units of Prod.	18.46	15.52	23.93
30A Estimated Total Mach. Cost/Acre	40.96	37.35	44.26
31 Total Listed Costs per Acre	77.70	79.31	79.44

*Does not include interest on investment in irrigation equipment.

Crop Data For Oats, Feed, 1982

Items		Average of 249 Farms Per Acre	50 High Farms Per Acre	50 Low Farms Per Acre
1	Acres	49.1	47.2	46.4
2	Yield	61.0	88.2	34.8
3	Value per Bushel	1.42	1.52	1.35
4	Crop Product Return	86.64	134.13	47.05
5	Other Crop Income	1.61	2.65	1.29
6	Total Crop Return	88.25	136.78	48.34
7	<u>DIRECT COSTS</u>			
8	Fertilizer	15.38	16.97	16.77
9	Chemicals	2.59	2.03	6.70
10	Seed	7.70	7.33	9.18
10A	Crop Drying	.02		.02
10B	Other Expense	1.41	1.59	1.64
11	Special Hired Labor			
12	Custom Work Hired	1.73	.85	2.93
13	Irrigation Oper. (Cost/Acre In.			
14	Total Direct Costs	28.83	28.77	37.24
15	Return Over Direct Costs	59.42	108.01	11.10
16	<u>ALLOCATED COSTS</u>			
17	Farm Power & Mach. - Ownership	14.02	17.97	13.90
18	Farm Power & Mach. - Operation	19.41	19.63	21.18
19	Irrig. Equip. Ownshp (Cost/Acre In.			
20	Land Costs	29.08	34.58	26.10
21	Miscellaneous Costs	.18	.32	.06
22	*Interest on Mach. & Equip. Invst.	4.48	5.24	4.79
23	Total Allocated Costs	67.17	77.74	66.03
24	Return Over All Listed Costs	(-7.75)	30.27	(-54.93)
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26	Work Units Assigned per Acre	.30	.30	.30
27	Power Costs Allocation Factor	.99	1.00	.99
28	Total Listed Cost per Unit of Prod.	1.57	1.21	2.96
29	Return over Listed Costs per Unit	(-.13)	.34	(-1.58)
30	Breakeven Yield/Units of Prod.	67.61	7.07	76.50
30A	Estimated Total Mach. Cost/Acre	39.06	43.41	41.82
31	Total Listed Costs per Acre	96.00	106.51	103.27

*Does not include interest on investment in irrigation equipment.

Crop Data For Rye, 1982

Items	Average of 20 Farms Per Acre	High 10 Farms Per Acre	Low 10 Farms Per Acre
1 Acres	80.4	68.4	92.4
2 Yield	37.1	54.3	24.3
3 Value per Bushel	2.48	2.41	2.56
4 Crop Product Return	91.89	130.79	62.20
5 Other Crop Income	.06	.15	
6 Total Crop Return	91.95	130.94	62.20
7 <u>DIRECT COSTS</u>			
8 Fertilizer	14.93	15.76	14.30
9 Chemicals	.90	2.09	.01
10 Seed	5.72	6.36	5.24
10A Crop Drying			
10B Other Expense	1.33	1.02	1.56
11 Special Hired Labor			
12 Custom Work Hired	1.33	2.66	.36
13 Irrigation Oper. (Cost/Acre In.			
14 Total Direct Costs	24.21	27.89	21.47
15 Return Over Direct Costs	67.74	103.05	40.73
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	11.16	13.51	9.43
18 Farm Power & Mach. - Operation	16.42	21.47	12.68
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	30.10	33.10	27.10
21 Miscellaneous Costs	.37	.80	.06
22 *Interest on Mach. & Equip. Invst.	3.55	4.44	2.90
23 Total Allocated Costs	61.60	73.32	52.17
24 Return Over All Listed Costs	6.14	29.73	(-11.44)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	2.32	1.87	3.03
29 Return over Listed Costs per Unit	.17	.55	(-.47)
30 Breakeven Yield/Units of Prod.	34.60	42.00	28.77
30A Estimated Total Mach. Cost/Acre	32.02	41.19	25.25
31 Total Listed Costs per Acre	85.81	101.21	73.64

*Does not include interest on investment in irrigation equipment.

Crop Data for Wheat, 1982

Items	Average of 446 Farms Per Acre	High 89 Farms Per Acre	Low 89 Farms Per Acre
1 Acres	173.5	191.4	144.9
2 Yield	38.7	51.7	19.3
3 Value per Bushel	3.79	3.99	3.53
4 Crop Product Return	146.49	206.27	68.16
5 Other Crop Income	15.16	17.26	15.27
6 Total Crop Return	161.65	223.53	83.43
7 <u>DIRECT COSTS</u>			
8 Fertilizer	23.16	22.44	21.02
9 Chemicals	9.30	10.64	7.73
10 Seed	8.50	8.48	8.53
10A Crop Drying	.36	.42	.49
10B Other Expense	2.84	2.65	2.59
11 Special Hired Labor	.06	.01	
12 Custom Work Hired	2.75	2.42	2.82
13 Irrigation Oper. (Cost/Acre In.)	.03		
14 Total Direct Costs	47.00	47.06	43.18
15 Return Over Direct Costs	114.65	176.47	40.25
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	14.07	14.13	14.78
18 Farm Power & Mach. - Operation	18.66	17.61	20.08
19 Irrig. Equip. Ownshp (Cost/Acre In.)			
20 Land Costs	41.43	47.42	30.49
21 Miscellaneous Costs	.26	.32	.14
22 *Interest on Mach. & Equip. Invst.	4.68	4.71	4.97
23 Total Allocated Costs	79.10	84.19	70.46
24 Return Over All Listed Costs	35.55	92.28	(-30.21)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	3.26	2.54	5.89
29 Return over Listed Costs per Unit	.92	1.79	(-1.56)
30 Breakeven Yield/Units of Prod.	33.27	32.89	32.19
30A Estimated Total Mach. Cost/Acre	39.24	38.06	41.71
31 Total Listed Costs per Acre	126.10	131.25	113.64

*Does not include interest on investment in irrigation equipment.

Crop Data for Winter Wheat, 1982

Items		Average of 36 Farms Per Acre	High 12 Farms Per Acre	Low 12 Farms Per Acre
1	Acres	73.8	100.0	67.6
2	Yield	32.2	38.9	21.7
3	Value per Bushel	3.60	3.86	3.43
4	Crop Product Return	115.76	150.15	74.29
5	Other Crop Income	8.02	13.30	.61
6	Total Crop Return	123.78	163.45	74.90
7	<u>DIRECT COSTS</u>			
8	Fertilizer	21.17	26.52	17.90
9	Chemicals	.75	.50	.15
10	Seed	6.63	6.79	5.61
10A	Crop Drying			
10B	Other Expense	1.31	2.36	
11	Special Hired Labor			
12	Custom Work Hired	1.65	1.61	.64
13	Irrigation Oper. (Cost/Acre In.			
14	Total Direct Costs	31.51	37.78	24.30
15	Return Over Direct Costs	92.27	125.67	50.60
16	<u>ALLOCATED COSTS</u>			
17	Farm Power & Mach. - Ownership	15.49	19.75	11.15
18	Farm Power & Mach. - Operation	18.82	19.82	16.14
19	Irrig. Equip. Ownshp (Cost/Acre In.			
20	Land Costs	31.83	43.17	21.25
21	Miscellaneous Costs	.30	.45	.09
22	*Interest on Mach. & Equip. Invst.	5.05	5.86	3.54
23	Total Allocated Costs	71.49	89.05	52.17
24	Return Over All Listed Costs	20.78	36.62	(-1.57)
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26	Work Units Assigned per Acre	.30	.30	.30
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.	3.20	3.26	3.53
29	Return over Listed Costs per Unit	.65	.94	(-.07)
30	Breakeven Yield/Units of Prod.	28.61	32.86	22.29
30A	Estimated Total Mach. Cost/Acre	40.46	46.50	31.26
31	Total Listed Costs per Acre	103.00	126.83	76.47

*Does not include interest on investment in irrigation equipment.

Crop Data For Corn For Grain, 1982

Items	Average of 219 Farms Per Acre	High 44 Farms Per Acre	Low 44 Farms Per Acre
1 Acres	56.4	57.5	51.4
2 Yield	73.7	102.4	36.2
3 Value per Bushel	2.23	2.81	2.05
4 Crop Product Return	164.24	287.74	74.26
5 Other Crop Income	2.00	2.49	3.91
6 Total Crop Return	166.24	290.23	78.17
7 <u>DIRECT COSTS</u>			
8 Fertilizer	29.93	35.84	32.33
9 Chemicals	12.29	12.94	12.45
10 Seed	13.37	14.43	14.71
10A Crop Drying	5.32	7.15	3.05
10B Other Expense	2.45	2.54	2.18
11 Special Hired Labor	.14	.33	
12 Custom Work Hired	5.32	4.16	6.65
13 Irrigation Oper. (Cost/Acre In.	.57	2.63	
14 Total Direct Costs	69.39	80.02	71.37
15 Return Over Direct Costs	96.85	210.21	6.80
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	22.63	22.79	23.45
18 Farm Power & Mach. - Operation	32.53	36.78	37.70
19 Irrig. Equip. Ownshp (Cost/Acre In.	2.22	9.50	
20 Land Costs	41.72	48.77	30.98
21 Miscellaneous Costs	.66	.37	1.32
22 *Interest on Mach. & Equip. Invst.	7.63	6.74	7.51
23 Total Allocated Costs	107.39	124.95	100.96
24 Return Over All Listed Costs	(-10.54)	85.26	(-94.16)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.97	1.00	.96
28 Total Listed Cost per Unit of Prod.	2.40	2.00	4.76
29 Return over Listed Costs per Unit	(-.14)	.83	(-2.60)
30 Breakeven Yield/Units of Prod.	79.27	72.94	84.06
30A Estimated Total Mach. Cost/Acre	66.34	69.08	73.10
31 Total Listed Costs per Acre	176.78	204.97	172.33

*Does not include interest on investment in irrigation equipment.

Crop Data For Potatoes, Early Table, 1982

Items	Average of 5 Farms Per Acre
1 Acres	59.1
2 Yield	160.3
3 Value per CWT	4.08
4 Crop Product Return	654.18
5 Other Crop Income	
6 Total Crop Return	654.18
7 <u>DIRECT COSTS</u>	
8 Fertilizer	42.15
9 Chemicals	32.88
10 Seed	69.73
10A Crop Drying	
10B Other Expense	4.37
11 Special Hired Labor	1.02
12 Custom Work Hired	10.42
13 Irrigation Oper. (Cost/Acre In.	
14 Total Direct Costs	160.57
15 Return Over Direct Costs	493.61
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	67.35
18 Farm Power & Mach. - Operation	115.74
19 Irrig. Equip. Ownshp (Cost/Acre In.	
20 Land Costs	65.80
21 Miscellaneous Costs	14.55
22 *Interest on Mach. & Equip. Invst.	24.66
23 Total Allocated Costs	288.10
24 Return Over All Listed Costs	205.51
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	3.00
27 Power Costs Allocation Factor	.90
28 Total Listed Cost per Unit of Prod.	2.80
29 Return over Listed Costs per Unit	1.28
30 Breakeven Yield/Units of Prod.	109.97
30A Estimated Total Mach. Cost/Acre	214.70
31 Total Listed Costs per Acre	448.67

*Does not include interest on investment in irrigation equipment.

Crop Data For Sugarbeets, 1982

Items		Average of 77 Farms Per Acre	15 High Farms Per Acre	15 Low Farms Per Acre
1	Acres	107.0	75.3	90.6
2	Yield	42.9	56.7	29.0
3	Value per CWT extractable sugar	13.10	13.33	13.10
4	Crop Product Return	561.71	755.37	380.13
5	Other Crop Income	7.93	4.99	4.06
6	Total Crop Return	569.64	760.36	384.19
7	<u>DIRECT COSTS</u>			
8	Fertilizer	25.94	30.32	24.59
9	Chemicals	53.10	53.65	52.80
10	Seed	17.82	16.49	19.28
10A	Crop Drying	.05		.30
10B	Other Expense	6.46	5.58	4.83
11	Special Hired Labor	31.26	36.41	29.90
12	Custom Work Hired	17.70	21.12	17.87
13	Irrigation Oper. (Cost/Acre In.			
14	Total Direct Costs	152.33	163.57	149.57
15	Return Over Direct Costs	417.31	596.79	234.62
16	<u>ALLOCATED COSTS</u>			
17	Farm Power & Mach. - Ownership	66.87	69.32	66.13
18	Farm Power & Mach. - Operation	83.61	96.19	80.30
19	Irrig. Equip. Ownshp (Cost/Acre In.			
20	Land Costs	83.58	96.20	74.20
21	Miscellaneous Costs	.79	3.44	
22	*Interest on Mach. & Equip. Invst.	20.09	23.61	17.29
23	Total Allocated Costs	254.94	288.76	237.92
24	Return Over All Listed Costs	162.37	308.03	(-3.30)
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26	Work Units Assigned per Acre	2.00	2.00	2.00
27	Power Costs Allocation Factor	.85	.89	.78
28	Total Listed Cost per Unit of Prod.	9.50	7.98	13.35
29	Return over Listed Costs per Unit	3.79	5.44	(-.11)
30	Breakeven Yield/Units of Prod.	31.09	33.93	29.58
30A	Estimated Total Mach. Cost/Acre	182.38	203.21	175.64
31	Total Listed Costs per Acre	407.27	452.33	387.49

*Does not include interest on investment in irrigation equipment.

Crop Data For Sunflowers, 1982

Items		Average of 285 Farms Per Acre	High 57 Farms Per Acre	Low 57 Farms Per Acre
1	Acres	118.9	125.6	124.5
2	Yield	11.6	16.9	5.1
3	Value per CWT	8.68	9.17	8.42
4	Crop Product Return	100.74	155.07	42.61
5	Other Crop Income	3.23	3.38	3.69
6	Total Crop Return	103.97	158.45	46.30
7	<u>DIRECT COSTS</u>			
8	Fertilizer	19.87	18.81	20.39
9	Chemicals	11.21	11.18	11.45
10	Seed	9.08	8.05	11.42
10A	Crop Drying	1.87	2.42	.85
10B	Other Expense	3.32	2.64	3.70
11	Special Hired Labor	.02	.06	
12	Custom Work Hired	2.74	2.07	3.16
13	Irrigation Oper. (Cost/Acre In.			
14	Total Direct Costs	48.11	45.23	50.97
15	Return Over Direct Costs	55.86	113.22	(-4.67)
16	<u>ALLOCATED COSTS</u>			
17	Farm Power & Mach. - Ownership	17.59	19.21	19.71
18	Farm Power & Mach. - Operation	24.12	23.72	26.13
19	Irrig. Equip. Ownshp (Cost/Acre In.			
20	Land Costs	37.03	44.93	26.68
21	Miscellaneous Costs	.40	.64	.04
22	*Interest on Mach. & Equip. Invst.	6.11	6.54	7.02
23	Total Allocated Costs	85.25	95.14	79.58
24	Return Over All Listed Costs	(-29.39)	18.08	(-84.25)
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26	Work Units Assigned per Acre	.40	.40	.40
27	Power Costs Allocation Factor	.95	.94	.98
28	Total Listed Cost per Unit of Prod.	11.49	8.30	25.80
29	Return over Listed Costs per Unit	(-2.53)	1.07	(-16.65)
30	Breakeven Yield/Units of Prod.	15.36	15.31	15.50
30A	Estimated Total Mach. Cost/Acre	49.65	50.95	54.97
31	Total Listed Costs per Acre	133.36	140.37	130.55

*Does not include interest on investment in irrigation equipment.

Crop Data for Beans, Pinto, 1982

Items	Average of 8 Farms Per Acre
1 Acres	101.2
2 Yield	8.5
3 Value per CWT	8.23
4 Crop Product Return	70.27
5 Other Crop Income	13.24
6 Total Crop Return	83.51
7 <u>DIRECT COSTS</u>	
8 Fertilizer	19.56
9 Chemicals	26.68
10 Seed	23.99
10A Crop Drying	
10B Other Expense	3.01
11 Special Hired Labor	
12 Custom Work Hired	4.29
13 Irrigation Oper. (Cost/Acre In.)	
14 Total Direct Costs	77.53
15 Return Over Direct Costs	5.98
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	25.94
18 Farm Power & Mach. - Operation	30.56
19 Irrig. Equip. Ownshp (Cost/Acre In.)	
20 Land Costs	52.75
21 Miscellaneous Costs	.65
22 *Interest on Mach. & Equip. Invst.	8.35
23 Total Allocated Costs	118.25
24 Return Over All Listed Costs	(-112.27)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.50
27 Power Costs Allocation Factor	.97
28 Total Listed Cost per Unit of Prod.	22.93
29 Return over Listed Costs per Unit	(-13.15)
30 Breakeven Yield/Units of Prod.	23.79
30A Estimated Total Mach. Cost/Acre	67.71
31 Total Listed Costs per Acre	195.78

*Does not include interest on investment in irrigation equipment.

Crop Data For Soybeans, 1982

Items	Average of 157 Farms Per Acre	High 31 Farms Per Acre	Low 31 Farms Per Acre
1 Acres	74.5	79.2	61.3
2 Yield	27.8	40.1	10.3
3 Value per Bushel	5.03	5.31	4.71
4 Crop Product Return	139.89	212.66	48.34
5 Other Crop Income	1.26		.18
6 Total Crop Return	141.15	212.66	48.52
7 <u>DIRECT COSTS</u>			
8 Fertilizer	5.73	4.95	10.72
9 Chemicals	16.27	16.29	18.68
10 Seed	10.36	9.05	13.98
10A Crop Drying	.20		.28
10B Other Expense	3.57	5.03	2.10
11 Special Hired Labor	.20	.32	
12 Custom Work Hired	2.87	.76	2.77
13 Irrigation Oper. (Cost/Acre In.	.12		
14 Total Direct Costs	39.32	36.40	48.53
15 Return Over Direct Costs	101.83	176.26	(-.01)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	16.17	15.95	21.98
18 Farm Power & Mach. - Operation	23.91	23.51	25.26
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	50.33	59.35	35.39
21 Miscellaneous Costs	.32		1.24
22 *Interest on Mach. & Equip. Invst.	5.51	5.28	8.35
23 Total Allocated Costs	96.24	104.09	92.22
24 Return Over All Listed Costs	5.59	72.17	(-92.23)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.45	.45	.45
27 Power Costs Allocation Factor	.90	.98	.91
28 Total Listed Cost per Unit of Prod.	4.88	3.51	13.72
29 Return over Listed Costs per Unit	.20	1.80	(-8.99)
30 Breakeven Yield/Units of Prod.	26.95	26.46	29.88
30A Estimated Total Mach. Cost/Acre	47.50	45.25	57.44
31 Total Listed Costs per Acre	135.56	140.49	140.75

*Does not include interest on investment in irrigation equipment.

Crop Data For Beans, Navy, 1982

Items		Average of 18 Farms Per Acre	High 10 Farms Per Acre	Low 9 Farms Per Acre
1	Acres	103.1	117.0	89.2
2	Yield	7.3	9.0	5.1
3	Value per CWT	5.32	8.29	2.36
4	Crop Product Return	38.86	74.26	12.10
5	Other Crop Income	17.25	27.78	3.42
6	Total Crop Return	56.11	102.04	15.52
7	<u>DIRECT COSTS</u>			
8	Fertilizer	17.38	17.41	17.33
9	Chemicals	28.50	28.38	28.65
10	Seed	36.87	38.72	34.44
10A	Crop Drying	.03		.06
10B	Other Expense	2.90	2.46	3.46
11	Special Hired Labor			
12	Custom Work Hired	2.12	2.80	1.24
13	Irrigation Oper. (Cost/Acre In.			
14	Total Direct Costs	87.80	89.77	85.18
15	Return Over Direct Costs	(-31.69)	12.27	(-69.66)
16	<u>ALLOCATED COSTS</u>			
17	Farm Power & Mach. - Ownership	21.07	23.67	17.67
18	Farm Power & Mach. - Operation	25.24	27.44	22.36
19	Irrig. Equip. Ownshp (Cost/Acre In.			
20	Land Costs	45.17	48.11	42.22
21	Miscellaneous Costs	.24	.24	.24
22	*Interest on Mach. & Equip. Invst.	7.40	8.20	6.36
23	Total Allocated Costs	99.12	107.66	88.85
24	Return Over All Listed Costs	(-130.81)	(-95.39)	(-158.51)
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26	Work Units Assigned per Acre	.50	.50	.50
27	Power Costs Allocation Factor	.88	.83	.93
28	Total Listed Cost per Unit of Prod.	25.59	22.04	33.97
29	Return over Listed Costs per Unit	(-17.91)	(-10.65)	(-30.94)
30	Breakeven Yield/Units of Prod.	35.14	23.82	73.74
30A	Estimated Total Mach. Cost/Acre	55.12	61.18	47.22
31	Total Listed Costs per Acre	186.92	197.43	174.03

*Does not include interest on investment in irrigation equipment.

Crop Data for Other Legume Hay, 1982

Items	Average of 172 Farms Per Acre	High 34 Farms Per Acre	Low 34 Farms Per Acre
1 Acres	65.8	63.8	69.9
2 Yield	2.6	4.1	1.7
3 Value per ton	37.74	43.74	30.74
4 Crop Product Return	99.22	179.62	51.46
5 Other Crop Income	.06		.13
6 Total Crop Return	99.28	179.62	51.59
7 <u>DIRECT COSTS</u>			
8 Fertilizer	6.05	10.11	8.73
9 Chemicals	.32	.53	.13
10 Seed	2.63	4.22	2.13
10A Crop Drying	.03	.14	
10B Other Expense	1.02	.47	.92
11 Special Hired Labor	.06		.30
12 Custom Work Hired	1.11	.34	.26
13 Irrigation Oper. (Cost/Acre In.			
14 Total Direct Costs	11.22	15.81	12.47
15 Return Over Direct Costs	88.06	163.81	39.12
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	18.74	19.51	17.54
18 Farm Power & Mach. - Operation	27.24	30.93	24.63
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	27.22	30.18	25.29
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Invst.	6.24	7.72	6.05
23 Total Allocated Costs	79.44	88.34	73.51
24 Return Over All Listed Costs	8.62	75.47	(-34.39)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.99	.99	.96
28 Total Listed Cost per Unit of Prod.	34.48	25.36	51.37
29 Return over Listed Costs per Unit	3.28	18.38	(-20.55)
30 Breakeven Yield/Units of Prod.	2.40	2.38	2.80
30A Estimated Total Mach. Cost/Acre	52.96	58.39	48.39
31 Total Listed Costs per Acre	90.66	104.15	85.98

*Does not include interest on investment in irrigation equipment.

Crop Data For Annual Hay, 1982

Items	Average of 13 Farms Per Acre	High 6 Farms Per Acre	Low 6 Farms Per Acre
1 Acres	16.4	13.0	17.5
2 Yield	1.4	2.4	1.0
3 Value per ton	30.65	35.83	22.23
4 Crop Product Return	42.99	85.46	21.60
5 Other Crop Income	2.26		4.57
6 Total Crop Return	45.25	85.46	26.17
7 <u>DIRECT COSTS</u>			
8 Fertilizer	11.10	11.00	14.40
9 Chemicals	3.48		7.03
10 Seed	10.61	9.31	12.80
10A Crop Drying			
10B Other Expense	2.20	5.00	.74
11 Special Hired Labor			
12 Custom Work Hired	.61		1.26
13 Irrigation Oper. (Cost/Acre In.			
14 Total Direct Costs	28.00	25.31	36.23
15 Return Over Direct Costs	17.25	60.15	(-10.06)
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	16.80	18.68	14.86
18 Farm Power & Mach. - Operation	26.73	33.61	24.29
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	22.85	26.67	19.50
21 Miscellaneous Costs			
22 *Interest on Mach. & Equip. Invst.	6.17	7.18	4.98
23 Total Allocated Costs	72.55	86.14	63.63
24 Return Over All Listed Costs	(-55.30)	(-25.99)	(-73.69)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	71.70	46.74	102.76
29 Return over Listed Costs per Unit	(-39.43)	(-10.90)	(-75.82)
30 Breakeven Yield/Units of Prod.	3.28	3.11	4.49
30A Estimated Total Mach. Cost/Acre	50.11	59.47	44.97
31 Total Listed Costs per Acre	100.55	111.45	99.86

*Does not include interest on investment in irrigation equipment.

Crop Data for Corn & Sorghum Silage, 1982

Items	Average of 185 Farms Per Acre	High 37 Farms Per Acre	Low 37 Farms Per Acre
1 Acres	37.7	27.8	45.7
2 Yield	9.7	14.9	6.3
3 Value per ton	14.84	16.96	12.84
4 Crop Product Return	143.29	251.94	81.20
5 Other Crop Income	2.65	1.80	.53
6 Total Crop Return	145.94	253.74	81.73
7 <u>DIRECT COSTS</u>			
8 Fertilizer	19.81	19.60	22.47
9 Chemicals	8.54	8.71	8.18
10 Seed	11.46	11.22	11.86
10A Crop Drying			
10B Other Expense	1.67	1.04	1.60
11 Special Hired Labor			
12 Custom Work Hired	1.38	.47	2.95
13 Irrigation Oper. (Cost/Acre In.			
14 Total Direct Costs	42.86	41.04	47.06
15 Return Over Direct Costs	103.08	212.70	34.67
16 <u>ALLOCATED COSTS</u>			
17 Farm Power & Mach. - Ownership	28.11	27.61	26.06
18 Farm Power & Mach. - Operation	41.63	36.66	38.33
19 Irrig. Equip. Ownshp (Cost/Acre In.			
20 Land Costs	34.44	44.22	27.97
21 Miscellaneous Costs	.03	.14	.07
22 *Interest on Mach. & Equip. Invst.	9.62	9.51	8.64
23 Total Allocated Costs	113.83	118.14	101.07
24 Return Over All Listed Costs	(-10.75)	94.56	(-66.40)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.99	.99	.98
28 Total Listed Cost per Unit of Prod.	16.23	10.71	23.43
29 Return over Listed Costs per Unit	(-1.12)	6.37	(-10.50)
30 Breakeven Yield/Units of Prod.	10.56	9.39	11.54
30A Estimated Total Mach. Cost/Acre	80.28	74.09	75.00
31 Total Listed Costs per Acre	156.69	159.18	148.13

*Does not include interest on investment in irrigation equipment.

Crop Data For Canary Grass Seed, 1982

Items	Average of 5 Farms Per Acre
1 Acres	64.8
2 Yield	857.9
3 Value per pound	.13
4 Crop Product Return	111.53
5 Other Crop Income	
6 Total Crop Return	111.53
7 <u>DIRECT COSTS</u>	
8 Fertilizer	19.20
9 Chemicals	9.43
10 Seed	9.06
10A Crop Drying	
10B Other Expense	3.18
11 Special Hired Labor	
12 Custom Work Hired	8.77
13 Irrigation Oper. (Cost/Acre In.	
14 Total Direct Costs	49.64
15 Return Over Direct Costs	61.89
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	16.52
18 Farm Power & Mach. - Operation	23.79
19 Irrig. Equip. Ownshp (Cost/Acre In.	
20 Land Costs	36.60
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Invst.	5.21
23 Total Allocated Costs	62.12
24 Return Over All Listed Costs	(-20.23)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.40
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost per Unit of Prod.	.15
29 Return over Listed Costs per Unit	(- .02)
30 Breakeven Yield/Units of Prod.	1013.54
30A Estimated Total Mach. Cost/Acre	51.37
31 Total Listed Costs per Acre	131.76

*Does not include interest on investment in irrigation equipment.

Crop Data for Medium Red Clover Seed, 1982

Average of 7 Farms

Items	Per Acre
1 Acres	32.4
2 Yield	125.2
3 Value per pound	.43
4 Crop Product Return	53.86
5 Other Crop Income	6.08
6 Total Crop Return	59.94
7 <u>DIRECT COSTS</u>	
8 Fertilizer	1.57
9 Chemicals	.74
10 Seed	2.04
10A Crop Drying	
10B Other Expense	
11 Special Hired Labor	
12 Custom Work Hired	4.66
13 Irrigation Oper. (Cost/Acre In.	
14 Total Direct Costs	9.01
15 Return Over Direct Costs	50.93
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	21.53
18 Farm Power & Mach. - Operation	29.82
19 Irrig. Equip. Ownshp (Cost/Acre In.	
20 Land Costs	24.00
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Invest.	6.39
23 Total Allocated Costs	81.74
24 Return Over All Listed Costs	(-30.81)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.50
27 Power Costs Allocation Factor	.93
28 Total Listed Cost per Unit of Prod.	.72
29 Return over Listed Costs per Unit	(-.25)
30 Breakeven Yield/Units of Prod.	211.05
30A Estimated Total Mach. Cost/Acre	60.85
31 Total Listed Costs per Acre	90.75

*Does not include interest on investment in irrigation equipment.

Crop Data For Timothy Seed, 1982

Items	Average of 9 Farms Per Acre
1 Acres	90.4
2 Yield	195.1
3 Value per pound	.27
4 Crop Product Return	52.68
5 Other Crop Income	5.17
6 Total Crop Return	57.85
7 <u>DIRECT COSTS</u>	
8 Fertilizer	11.34
9 Chemicals	1.62
10 Seed	.51
10A Crop Drying	
10B Other Expense	4.13
11 Special Hired Labor	
12 Custom Work Hired	.92
13 Irrigation Oper. (Cost/Acre In.	
14 Total Direct Costs	18.52
15 Return Over Direct Costs	39.33
16 <u>ALLOCATED COSTS</u>	
17 Farm Power & Mach. - Ownership	9.96
18 Farm Power & Mach. - Operation	8.66
19 Irrig. Equip. Ownshp (Cost/Acre In.	
20 Land Costs	31.44
21 Miscellaneous Costs	
22 *Interest on Mach. & Equip. Invst.	4.80
23 Total Allocated Costs	54.86
24 Return Over All Listed Costs	(-15.53)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.30
27 Power Costs Allocation Factor	.91
28 Total Listed Cost per Unit of Prod.	.38
29 Return over Listed Costs per Unit	(-.08)
30 Breakeven Yield/Units of Prod.	271.78
30A Estimated Total Mach. Cost/Acre	24.03
31 Total Listed Costs per Acre	73.38

*Does not include interest on investment in irrigation equipment.

Crop Data For Summer Fallow - Maximum		Average of 157 Farms
Items		Per Acre
1	Acres	99.8
2	Yield	
3	Value per	
4	Crop Product Return	
5	Other Crop Income	
6	Total Crop Return	
7	<u>DIRECT COSTS</u>	
8	Fertilizer	
9	Chemicals	
10	Seed	
10A	Crop Drying	
10B	Other Expense	
11	Special Hired Labor	
12	Custom Work Hired	
13	Irrigation Oper. (Cost/Acre In.	
14	Total Direct Costs	
15	Return Over Direct Costs	
16	<u>ALLOCATED COSTS</u>	
17	Farm Power & Mach. - Ownership	13.01
18	Farm Power & Mach. - Operation	17.21
19	Irrig. Equip. Ownshp (Cost/Acre In.	
20	Land Costs	25.72
21	Miscellaneous Costs	
22	*Interest on Mach. & Equip. Invst.	4.29
23	Total Allocated Costs	60.23
24	Return Over All Listed Costs	(-61.02)
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26	Work Units Assigned per Acre	.30
27	Power Costs Allocation Factor	.99
28	Total Listed Cost per Unit of Prod.	
29	Return over Listed Costs per Unit	
30	Breakeven Yield/Units of Prod.	
30A	Estimated Total Mach. Cost/Acre	34.82
31	Total Listed Costs per Acre	62.82

*Does not include interest on investment in irrigation equipment.

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

Productive livestock enterprises are an important part of the farm business in all but a few of the farms involved in this report. Tables 11 through 17A pertain to the major livestock enterprises.

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

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

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

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

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

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

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

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

Table 11A - Hogs, Farrow, Finish, General, 1982

Items	Average of 19 Farms	High 9 Farms	Low 9 Farms
1 Pounds of Hogs Produced	97936	101512	82743
	PER CWT		
2 Net Increase in Value of Hogs	60.20	64.80	53.05
3 Other Miscellaneous Hog Income	.05		.12
4 Total Value Produced	60.25	64.80	53.17
5 <u>POUNDS OF FEED FED</u>			
6 Corn	426.0	289.9	648.6
7 Small Grain	107.4	82.1	85.4
8 Complete Ration	38.0	54.5	27.6
9 Protein, Salt & Mineral & Milk	91.2	73.9	121.6
10 Total Concentrates	662.6	500.4	883.2
11 Forages	1.3	1.4	1.6
12 <u>FEED COSTS</u>			
13 Grains	14.86	14.70	13.97
14 Complete Ration	4.98	6.61	4.11
15 Protein, Salt & Mineral & Milk	8.95	6.87	10.16
16 Forages	.03	.03	.03
17 Pasture			
18 Total Feed Costs	28.82	28.21	28.27
19 Return Over Feed Costs	31.43	36.59	24.90
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	1.19	1.30	1.34
22 Veterinary Expense	.71	.87	.47
23 Custom Work	.94	1.06	.22
24 Special Hired Labor			
25 Total Other Direct Costs	2.84	3.23	2.03
26 Return Over Feed & Other Direct Costs	28.59	33.36	22.87
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF 1.00)	1.36	1.28	1.45
29 Livestock Equipment Costs (ECAF 1)	1.15	1.52	.85
30 Building & Fences (BCAF 1)	1.43	1.33	1.60
31 Total Allocated Costs	3.94	4.13	3.90
32 Return Over All Listed Costs	24.65	29.23	18.97
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	209.07	229.70	188.07
35 Price Rec. per CWT all Animals	54.20	57.30	48.23
36 Price Rec. per CWT Sold Mkt. Only	54.80	58.90	47.24
37 Number of Litters Farrowed	71	81	52
37A Litters/Bearing Female/Year	3.4	10.1	3.3
38 Number of Pigs Born per Litter	9.8	10.2	9.4
39 Number of Pigs Weaned per Litter	7.3	7.3	6.7
39A Number of Pigs Produced/Litter	7.3	7.3	6.7
40 Percent Death Loss	17.8	20.6	18.2
41 Average Weight of all Hogs Sold	196.5	188.1	239.5
42 Average Weight of Mkt. Hogs Sold	178.2	164.8	238.7
43 Price per CWT Concentrate Fed	4.35	5.63	3.20
44 Price per CWT Protein, Salt & Mineral	9.81	9.30	8.35
45 Pounds of Pork Purchased	1443	2033	836
46 Total Listed Costs per CWT Pork Prod.	35.60	35.57	34.20
47 Utilities & Other Gen. Farm Exp. Total	1132.83	1030.27	597.67

Table 11B - Hogs, Finishing, 1982

		Average of 8 Farms
Items		
1	Average Number of Pigs on Hand	171.6
2	Pounds of Hogs Produced	46348
		Per CWT
3	Net Increase in Value of Hogs	49.61
4	Other Miscellaneous Hog Income	
5	Total Value Produced	49.61
6	<u>POUNDS OF FEED FED</u>	
7	Corn	229.7
8	Small Grain	68.8
9	Complete Ration	84.1
10	Protein, Salt & Mineral & Milk	4.4
11	Total Concentrates	387.0
12	Forages	
13	<u>FEED COST</u>	
14	Grains	12.07
15	Complete Ration	8.75
16	Protein, Salt & Mineral & Milk	.66
17	Forages	
18	Pasture	
19	Total Feed Costs	21.48
20	Return Over Feed Costs	28.13
21	<u>OTHER DIRECT COSTS</u>	
22	Misc. Livestock Expense	1.73
23	Veterinary Expense	.15
24	Custom Work	.14
25	Special Hired Labor	
26	Total Other Direct Costs	2.02
27	Return Over Feed & Other Direct Costs	26.11
28	<u>ALLOCATED COSTS</u>	
29	Power & Mach. Costs (PCAF 1.00)	1.67
30	Livestock Equip. Costs (ECAF 1)	.85
31	Building & Fences (BCAF 1)	.82
32	Total Allocated Costs	3.34
33	Return Over All Listed Costs	22.77
34	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
35	Return for \$100 Feed Fed	230.93
36	Price Received per CWT	53.24
37	Average Weight of Pigs Sold	227.8
38	Average Price Paid per Pig Bought	52.54
39	Average Weight per Pig Bought	47.6
40	Number of Pigs Purchased	136
41	No. Pigs Transferred in	129
42	Average Weight of Pigs Trans. in	39.5
43	Pounds of Pork Purchased	6476
44	Percent Death Loss	4.9
45	Price per CWT Concentrate Fed	5.55
46	Price per CWT Protein, Salt & Min. Fed	14.98
47	Effective Daily Gain-Lbs. per Day per Pig	.74
48	Total Listed Cost per CWT, Pork Prod.	26.84
49	Utilities & Other General Farm Exp. Total	302.78

Table 11C - Hogs, Weaning Pig Production, 1982

Items	Average of 31 Farms	High 10 Farms	Low 10 Farms
1 Number of Litters Farrowed	74	95	51
2 Net Increase in Value of Hogs per Litter	412.65	459.72	371.65
3 Other Miscellaneous Weaning Pig Income			
4 Total Value Produced	412.65	459.72	371.65
PER LITTER			
5 <u>POUNDS OF FEED FED</u>			
6 Corn	577.3	457.1	349.5
7 Small Grain	713.4	397.2	1288.9
8 Complete Ration	813.2	1305.1	1034.5
9 Protein, Salt & Mineral & Milk	560.3	165.6	1053.9
10 Total Concentrates	2664.2	2325.0	3726.8
11 Forages	18.7	.8	15.7
12 <u>FEED COST</u>			
13 Grains	52.08	35.75	67.00
14 Complete Ration	69.42	115.14	76.27
15 Protein, Salt & Mineral & Milk	62.77	27.55	86.20
16 Forages	.38	.02	.39
17 Pasture	.61	.32	.75
18 Total Feed Costs	185.26	178.78	230.61
19 Return Over Feed Costs	227.39	280.94	141.04
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	10.82	12.03	19.98
22 Veterinary Expense	7.51	8.59	4.22
23 Custom Work	3.78	4.80	3.08
24 Special Hired Labor			
25 Total Other Direct Costs	22.11	25.42	27.28
26 Return Over Feed & Other Direct Costs	205.28	255.52	113.76
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF 1.00)	22.57	17.81	25.78
29 Livestock Equip. Costs (ECAAF 1)	12.54	8.34	19.25
30 Building & Fences (BCAF 1)	20.02	17.71	25.88
31 Total Allocated Cost	55.13	43.86	70.91
32 Return Over All Listed Costs	150.15	211.66	42.85
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	222.74	257.14	161.16
35 Average Price Rec. per Animal Sold	52.67	51.30	54.99
36 Average Price per Pig Sold or Transf.	48.58	47.27	48.31
37 Average Wght. per Pig Sold or Transf.	40.6	40.2	41.9
38 Number of Pigs Produced	582	821	362
39 Number of Pigs Born per Litter	9.7	10.4	8.6
40 Number of Pigs Weaned per Litter	7.9	8.7	7.1
40A Litters/Bearing Female/Year	3.9	1.9	51.0
41 Percent Death Loss	15.8	14.2	14.1
42 Price per CWT Concentrate Fed	6.92	7.67	6.16
43 Price per CWT Prot., Salt & Min. Fed	11.20	16.64	8.18
44 Feed & Supp. Costs per Pig Prod.	26.37	23.63	36.33
45 Total Listed Costs per Litter	262.50	248.06	328.80
46 Utilities & Other Gen. Farm Exp. Total	723.21	625.93	417.18

Table 12 - Dairy Cows, Commercial, General, 1982

Items	Average of 147 Farms	29 High Farms	29 Low Farms
1 Average Number of Cows	41.0	43.8	32.3
	PER COW		
2 Pounds of Milk	13087	15440	10310
3 Pounds of Butterfat	485.6	570.2	407.9
4 Percent of Butterfat in Milk	3.7	3.7	4.0
5 <u>VALUE OF PRODUCE</u>			
6 Dairy Products Sold	1669.61	1983.56	1285.73
7 Dairy Products Used in Home	12.66	12.28	10.34
8 Milk Fed to Livestock	16.46	24.75	19.07
9 Net Increases in Value of Cows	(-102.49)	(-34.57)	(-206.53)
10 Other Miscellaneous Dairy Income	.46		2.20
11 Total Value Produced	1596.70	1986.02	1110.81
12 <u>POUNDS OF FEED FED</u>			
13 Corn	2866.4	3547.5	2897.5
14 Small Grain	1662.9	1291.3	2378.3
15 Complete Ration	1097.5	950.4	687.3
16 Protein, Salt & Mineral	672.0	888.2	454.6
17 Total Concentrates	6298.8	6677.4	6417.7
18 Legume Hay	6623.0	6606.7	7932.8
19 Other Hay & Dry Roughage	119.4	135.4	59.8
20 Silage	10488.1	10119.7	8485.1
20A Haylage	2031.0	1775.3	1906.7
21 <u>FEED COSTS</u>			
22 Grains	180.10	176.00	212.72
23 Complete Ration	72.00	51.35	65.63
24 Protein/Salt/Mnrl. (Cost/CWT Fed 12.87)	86.51	116.62	58.61
25 All Hay & Dry Roughage	162.44	146.03	198.08
26 Silage	82.34	78.36	68.95
27 Pasture	6.54	6.07	7.93
28 Total Feed Costs	589.93	574.43	611.92
29 Return Over Feed Cost	1006.77	1411.59	498.89
30 <u>OTHER DIRECT COSTS</u>			
31 Miscellaneous Livestock Expense	85.49	109.63	63.22
32 Veterinary Expense	32.37	48.52	22.23
33 Custom Work Hired	69.05	83.90	66.07
34 Special Hired Labor			
35 Total Other Direct Costs	186.91	242.05	151.52
36 Return Over Feed & Other Direct Costs	319.86	1169.54	347.37
37 <u>ALLOCATED COSTS</u>			
38 Power & Mach. Costs (PCAF 1.00)	78.63	80.58	70.71
39 Livestock Equip. Costs (ECAF 1)	54.08	73.07	34.11
40 Bldgs. & Fences (BCAF 1)	62.56	56.19	47.85
41 Total Allocated Costs	195.27	209.84	152.67
42 Return Over All Listed Costs	624.59	959.70	194.70
43 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
44 Return for \$100 Feed Fed	270.66	345.74	181.53
45 Feed Cost per CWT Milk	4.51	3.72	5.94
46 Feed Cost per Pound of Butterfat	1.21	1.01	1.50
47 Pounds of Milk per Pound of Concentrate	2.08	2.31	1.61
48 Average Price per CWT Milk Sold	12.97	13.07	12.73
49 Average Price per Pound of Butterfat	3.49	3.54	3.21
50 Total Listed Costs per CWT Milk Prod.	7.43	6.65	8.89
51 Dairy Cow Turnover Percentage	29.3	32.0	27.9
52 Total Listed Costs per Cow	972.11	1026.32	916.11
53 Utilities & Other Gen. Farm Exp. Total	2828.32	2500.54	1585.78

Table 13 - Other Dairy, Commercial, Replacement, 1982

Items	Average of 145 Farms	29 High Farms	29 Low Farms
1 Number of Head	55.1	47.0	43.8
		PER HEAD	
2 Net Increase in Value	286.59	473.09	130.32
3 Other Miscellaneous Income			
4 Total Income	286.59	473.09	130.32
5 <u>POUNDS OF FEED FED</u>			
6 Corn	337.2	395.3	419.2
7 Small Grain	299.8	182.2	392.0
8 Complete Ration	168.1	57.1	220.8
9 Protein, Salt & Minerals	97.9	98.5	115.8
10 Hay & Dry Roughage	2738.1	2643.9	3383.9
11 Silage	4327.7	4438.7	4644.0
11A Haylage	243.3	484.2	105.5
12 Milk	96.0	91.9	93.5
13 <u>FEED COST</u>			
14 Grains	26.81	22.60	33.38
15 Complete Ration	11.05	6.85	16.05
16 Protein, Salt & Minerals	14.37	15.40	19.34
17 Hay & Dry Roughage	57.17	61.09	66.46
18 Silage	33.07	38.09	34.84
19 Milk	12.00	11.72	12.10
20 Pasture	7.24	5.43	7.01
21 Total Feed Costs	161.71	161.18	189.18
22 Return Over Feed Costs	124.88	311.91	(-58.86)
23 <u>OTHER DIRECT COSTS</u>			
24 Miscellaneous Expense	.56	.83	.23
25 Veterinary Expense	.24		.09
26 Custom Work Hired	.13	.02	.25
27 Special Hired Labor			
28 Total Other Direct Costs	.93	.85	.57
29 Return Over Feed & Other Direct Costs	123.95	311.06	(-59.43)
30 <u>ALLOCATED COSTS</u>			
31 Power & Machinery Costs (PCAF 1.00)	13.35	13.63	13.14
32 Livestock Equip. Costs (ECAF 1)	9.18	9.63	7.48
33 Buildings & Fences (BCAF 1)	10.64	15.60	7.72
34 Total Allocated Costs	33.17	38.86	28.34
35 Return Over All Listed Costs	90.78	272.20	(-87.77)
36 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
37 Return for \$100 Feed Fed	177.23	293.53	68.89
38 Percent Death Loss - Total	9.2	8.7	11.7
39 Percent Calf Death Loss	22.5	18.6	30.0
40 Total Listed Costs per Head	195.81	200.89	218.09
41 Utilities & Other Gen. Farm Exp. Total	655.88	446.66	386.88

Table 14 - All Dairy & Dual Purpose Cattle, 1982

Items	Average of 147 Farms	High 29 Farms	Low 29 Farms
1 Average Number of Cows	41.3	50.0	37.1
	PER COW		
2 Value of Dairy Products	1697.22	2074.14	1348.76
3 Net Increase in Value	279.83	452.20	112.72
4 Miscellaneous Dairy Income	.46		1.91
5 Total Value Produced	1977.51	2526.34	1463.39
6 <u>POUNDS OF FEED FED</u>			
7 Grains	5403.9	5491.2	5913.7
8 Complete Rations	1327.2	1733.8	1602.0
9 Prot., Salt & Min., Incl.Milk Equiv.	810.2	977.8	481.5
10 Hay & Dry Roughage	10332.1	10248.4	10688.0
11 Silage	16472.7	18064.8	17032.6
11A Haylage	2336.5	1920.7	3307.0
12 <u>FEED COST</u>			
13 Grains	216.56	219.54	237.20
14 Complete Rations	87.58	113.40	132.13
15 Prot.,Salt, & Min.,Incl.Milk	121.55	159.50	88.57
16 Hay & Dry Roughage	239.13	234.42	266.12
17 Silage	128.14	144.58	130.51
18 Pasture Costs	16.15	16.76	15.44
19 Total Feed Costs	809.11	888.20	869.97
20 Return Over Feed Costs	1168.40	1638.14	593.42
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	86.20	114.66	68.60
23 Veterinary Expense	32.42	45.56	23.80
24 Custom Work	68.98	79.74	62.88
25 Special Hired Labor			
26 Total Other Direct Costs	187.60	239.96	155.28
27 Return Over Feed & Other Direct Costs	980.80	1398.18	438.14
28 <u>ALLOCATED COSTS</u>			
29 Power & Machinery Costs	95.25	103.47	84.73
30 Livestock Equipment Costs	65.51	87.46	43.30
31 Building & Fences	75.79	89.17	50.36
32 Total Allocated Costs	236.55	280.10	178.39
33 Return Over All Listed Costs	744.25	1118.08	259.75
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	244.41	248.43	168.21
36 Total Listed Costs Per Cow	1233.26	1408.26	1203.64
37 Utilities & Other Gen. Farm Exp. Total	3488.84	3960.32	2342.16

Table 15A - Beef Breeding, 1982 (Farm, Whole Herd, Commercial)

Items	Average of 63 Farms	13 High Farms	13 Low Farms
1 Average Number of Beef Cows	50.5	56.0	54.6
2 Average No. of Beef Animals & Bulls	51.3	77.7	47.2
3 Pounds of Beef Produced	21988	11562	19714
PER COW			
4 Net Increase in Value	321.54	480.84	196.63
5 Other Miscellaneous Beef Income	6.69		
6 Total Value Produced	328.23	480.84	196.63
7 <u>POUNDS OF FEED FED</u>			
8 Grain	868.9	1515.2	618.6
9 Protein, Salt & Mineral	108.5	117.9	73.9
10 Legume Hay	7407.0	7212.1	8334.7
11 Other Hay & Dry Roughage	743.3	695.1	364.6
12 Silage	3740.3	2473.9	6379.3
12A Haylage	72.3		
13 <u>FEED COST</u>			
14 Grain	35.15	60.95	22.95
15 Protein, Salt & Mineral	10.24	8.79	7.66
16 Legume Hay	124.10	113.50	144.40
17 Other Hay & Dry Roughage	8.46	8.00	3.37
18 Silage	26.59	16.71	46.70
19 Pasture	28.48	30.82	29.84
20 Total Feed Costs	233.02	238.77	254.92
21 Return Over Feed Cost	95.21	242.07	(-58.29)
22 <u>OTHER DIRECT COSTS</u>			
23 Misc. Livestock Exp.	7.76	6.43	7.88
24 Veterinary Expense	5.54	5.82	3.13
25 Custom Work	8.83	10.29	12.20
26 Special Hired Labor			
27 Total Other Direct Costs	22.13	22.54	23.21
28 Return Over Feed & Other Direct Costs	73.08	219.53	(-81.50)
29 <u>ALLOCATED COSTS</u>			
30 Power & Mach Costs (PCAF 1.00)	17.92	15.79	21.10
31 Livestock Equip. Costs (ECAF 1)	7.00	3.95	7.80
32 Buildings & Fences (BCAF 1)	13.53	9.70	15.61
33 Total Allocated Costs	38.45	29.44	44.51
34 Return Over All Listed Costs	34.63	190.09	(-126.01)
35 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
36 Return for \$100 Feed Fed	140.86	201.38	77.13
37 Price per CWT Sold	52.88	53.78	50.66
38 Price per CWT Calves Sold or Transf.	53.94	37.72	61.15
39 Average Wght. per Head Sold	685.7	816.9	591.3
40 Average Wght. per Calf Sold or Transf.	509.6	672.0	450.1
41 Percent Death Loss	3.4	2.6	4.4
42 Percent Calf Crop	96.2	98.4	82.1
42A Percent Calf Death Loss	8.0	5.0	10.9
43 Total Listed Costs per Cow	293.60	290.75	322.64
44 Utilities & Other Gen. Farm Exp. Total	555.57	384.95	608.33

Table 15B - Beef Feeders, 1982

Items	Average of 35 Farms	12 High Farms	12 Low Farms
1 Average Number of Beef Feeders	98.5	99.4	51.6
2 Pounds of Beef Produced	55106	47339	25085
	PER CWT		
3 Net Increase in Value of Animals	58.13	76.94	38.84
4 Other Miscellaneous Beef Income			
5 Total Value Produced	58.13	76.94	38.84
6 <u>POUNDS OF FEED FED</u>			
7 Grain	546.1	459.5	366.4
8 Protein, Salt & Mineral	64.1	155.6	50.1
9 Legume Hay	273.9	470.0	502.8
10 Other Hay & Dry Roughage	66.9	8.4	162.9
11 Silage	886.0	588.0	909.6
11A Haylage	167.0		279.1
12 <u>FEED COST</u>			
13 Grain	18.40	16.46	13.92
14 Protein, Salt & Mineral	4.58	7.60	4.29
15 Legume Hay	7.25	8.04	15.98
16 Other Hay & Dry Roughage	.61	.05	2.25
17 Silage	6.74	4.92	6.82
18 Pasture	.28	.47	.69
19 Total Feed Cost	37.86	37.54	43.95
20 Return Over Feed Cost	20.27	39.40	(-5.11)
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	.75	.31	1.08
23 Veterinary Expense	1.18	1.38	1.49
24 Custom Work Hired	.95	1.67	1.63
25 Special Hired Labor			
26 Total Other Direct Costs	2.88	3.36	4.20
27 Return Over Feed & Other Direct Costs	17.39	36.04	(-9.31)
28 <u>ALLOCATED COSTS</u>			
29 Power & Mach. Costs (PCAF 1.00)	1.92	2.37	2.42
30 Livestock Equip. Costs (ECAF 1)	1.11	1.46	2.07
31 Building & Fences (BCAF 1)	1.54	1.43	2.18
32 Total Allocated Costs	4.57	5.26	6.67
33 Return Over All Listed Costs	12.82	30.78	(-15.98)
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	153.54	204.96	88.38
36 Price per CWT Sold	59.95	62.64	55.73
37 Average Weight per Head Sold	906.9	789.8	754.0
38 Price per CWT Bought	64.29	64.55	68.07
39 Average Weight per Head Bought	483.0	424.9	404.3
40 Number of Head Bought	110	133	63
41 Percent Death Loss	1.1	1.2	1.3
42 Effective Daily Gain-Pounds/Head/Day	1.53	1.30	1.33
43 Total Listed Cost per CWT Produced	45.31	46.16	54.82
44 Utilities & Other Gen. Farm Exp. Total	896.41	572.24	241.86

Table 16A - Sheep, Farm, Commercial, 1982

Items	Average of 12 Farms	6 High Farms	6 Low Farms
1 Average Number of Ewes	136.4	176.3	96.5
2 Pounds of Lamb & Mutton Produced	14959	23854	6065
3 Pounds of Wool Produced	1173	1759	586
4 <u>VALUE OF PRODUCE</u>	<u>PER EWE</u>		
5 Wool	7.93	9.00	5.97
6 Net Increase in Value of Animal	50.59	65.08	24.12
7 Other Miscellaneous Sheep Income	.51		1.45
8 Total Value Produced	59.03	74.08	31.54
9 <u>POUNDS OF FEED FED</u>			
10 Grain	626.6	431.4	983.1
11 Protein, Salt & Mineral	68.6	73.5	59.7
12 Legume Hay	1176.4	1077.3	1357.5
13 Other Hay & Dry Roughage	36.7	37.8	34.5
14 Silage			
14A Haylage			
15 <u>FEED COST</u>			
16 Grain	15.87	17.25	13.35
17 Protein, Salt & Mineral	8.02	9.73	4.89
18 Legume Hay	22.25	20.10	26.18
19 Other Hay & Dry Roughage	.43	.19	.85
20 Silage			
21 Pasture	6.51	6.05	7.34
22 Total Feed Costs	53.08	53.32	52.61
23 Return Over Feed Costs	5.95	20.76	(-21.07)
24 <u>OTHER DIRECT COSTS</u>			
25 Miscellaneous Livestock Expense	2.38	2.69	1.82
26 Veterinary Expense	2.37	2.84	1.50
27 Custom Work	4.21	4.57	3.54
28 Special Hired Labor			
29 Total Other Direct Costs	8.96	10.10	6.86
30 Return Over Feed & Other Direct Costs	(-3.01)	10.66	(-27.93)
31 <u>ALLOCATED COSTS</u>			
32 Power & Machinery Costs (PCAF 1.00)	8.37	7.58	9.51
33 Livestock Equipment Costs (ECAF 1)	1.00	1.11	.75
34 Buildings & Fences (BCAF 1)	10.97	5.39	21.44
35 Total Allocated Costs	20.34	14.08	31.70
36 Return Over All Listed Costs	(-23.35)	(-3.42)	(-59.63)
37 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
38 Return for \$100 Feed Fed	111.22	138.94	59.96
39 Price per CWT Lamb & Mutton Sold	47.62	49.38	43.52
40 Price per CWT Lamb Sold or Transf.	51.08	52.03	48.77
41 Average Wt. of Lambs Sold or Transf.	98.6	101.5	90.9
42 Pounds of Wool per Sheep Sheared	8.4	9.7	6.1
43 Number of Ewes Kept for Lambing	125	183	68
44 Percent Lamb Crop	144.0	134.4	167.6
45 Percent Death Loss	20.5	22.0	17.5
45A Percent Lamb Death Loss	30.6	34.1	22.8
46 Total Listed Costs per Ewe	82.38	77.50	91.17
47 Utilities & Other Gen. Farm Exp. Total	585.36	844.38	183.23

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1982

Farm Grown Grains

Oats	\$1.54
Barley, Feed	1.75
Wheat	3.48
Oats Mixture	1.85
Corn	2.15

Hay

Alfalfa-Brome	\$41.00
Wild Hay	23.00
Mixed Legume	32.00

Other Roughages

Corn Silage	14.00
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Milk For Feed

Whole Milk - Gr. A	12.59 per CWT
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Home Produce

Milk/quart	.35
Beef (live)/CWT	60.00
Hogs (live)/CWT	53.00

Board for Hired Labor - \$5.00 per day
(unless otherwise specified)

EXPLANATION OF "WORK UNITS"

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

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

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

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR, 1982

Items	1965	1970	1975	1981	1982
<u>Miscellaneous</u>					
Average Tillable Acres	491	465	528	750.5	810.9
Total Farm Capital	42436	89957	181222	403300	527831
Expenses per Dollar Income	.81	.93	.94	.96	.99
Percent Income from Farm Crops	44	44	64	82	78
Percent Income from Farm Lvstk.	56	56	36	18	22
HH & Personal Expenses	3869	6205	13283	21882	22331
Trac. & Mach. Exp. per Crop Acre	7.17	11.31	20.16	38.96	38.91

Efficiencies

Yield per Acre:

Oats	53.1	40.8	39.6	60.8	61.0
Alfalfa	1.9	2.3	2.5	2.5	2.7
Barley	43.5	36.9	37.7	60.8	58.9
Wheat	27.2	25.4	29.2	42.7	38.7
Flax	8.2	11.3	8.6	11.2	5.7
Sugar Beets	22.5		11.2	39.5*	42.9
Corn	33.3	50.5	54.1	86.5	73.7
Sunflowers		8.4	15.8	12.4	11.6
Soybeans				31.4	27.8

*CWT Extractible Sugar

Return Above Feed Cost Per:

Dairy Cow	\$	177	325	318	998	1007
CWT Hogs		11	3	22	3	28
Ewe		15	12	3	5	(-23)
Hogs, Litter		83	33	203	96	227
CWT Cattle		8	9	7	(-1)	20
Beef Cow		25	66	(-63)	60	95

Prices Received Per:

Oats, Bushel	\$.54	.56	1.37	1.74	1.42
Alfalfa, Ton		15.00	15.00	34.00	40.00	43.00
Barley, Bushel		1.03	.91	2.61	2.26	1.87
Wheat, Bushel		1.52	1.78	3.66	3.72	3.79
Flax, Bushel		2.68	2.26	6.13	6.31	4.21
Sugar Beets, Ton				22.00		
Sugar Beets, CWT Ext. Sugar					10.68	13.10
Corn, Bushel		1.05	1.19	2.39	2.36	2.23
Sunflowers, CWT		4.00	4.54	9.87	10.63	8.68
Soybeans					5.61	5.03
CWT, Milk		3.63	4.79	7.72	13.09	12.97
CWT, Beef		21.00	29.00	34.00	60.00	60.00
CWT, Hogs		21.00	21.00	51.00	43.00	53.00
CWT, Lambs		23.00	22.00	44.00	55.00	48.00

SUMMARY OF FARM EARNINGS BY YEARS, 1982

Items	1965	1970	1975	1981	1982
Number of Records Analyzed	202	385	1078	675	600
<u>Farm Receipts</u>					
Livestock	12480	15950	18473	38586	38697
Crops	4970	7957	32700	103324	97287
Mach. & Equip. Sold & Gas Tax Ref.	410	394	1385	2726	2152
Income from work off the farm	188	250	859	1393	1063
Miscellaneous	635	2001	1646	4528	3703
(1) Total Farm Sales	18683	26552	55063	150557	142903
(2) Increase in Farm Capital	2345	2771	9510	35632	1225
(3) Family Living from the Farm	283	337	454	534	536
(4) Total Farm Rec.(1 + 2 + 3)	21311	29660	65027	186723	144664
<u>Farm Expenses</u>					
Livestock & Livestock Exp.	1806	2881	2262	7816	5721
Feed Bought	3232	2733	3625	7666	6035
Fertilizers & Chemicals	867	1645	7001	22118	18730
Other Crop Expenses	1017	1444	3011	16886	15054
Custom Work Hired	659	785	1435	5205	4507
Gas, Oil & Grease Bought (F.S.)	1002	1302	2892	10047	9655
Rep. & Op. Mach., Trac., Auto (F.S.)	914	1477	3459	8880	8974
Rep. & Upkeep of Real Estate	148	275	769	1285	1117
Rep. & Upkeep of Livestock Equip.	95	221	137	428	429
Wages of Hired Labor	654	962	2203	5529	4713
Utility Exp. (F.S.)	262	392	567	1445	1700
Real Estate Taxes	637	860	1115	2526	4115
Gen. Farm Expense	272	424	1049	2791	2829
(5) Total Cash Operating Expense	11592	15401	29525	92662	83578
(6) Pw. Crop & Gen. Mach. Bought (F.S.)	1908	3239	12210	22371	13382
(7) Livestock Equip. Bought	195	357	495	1757	924
(8) Bldgs. & Fencing Bought	1255	2604	6894	25241	8526
(9) Total Farm Purchases (5 to 8)	14950	21601	49124	141990	106412
(10) Decrease in Farm Capital					
(11) Interest on Farm Capital	2068	5314	10588	27055	37019
(12) Unpaid Family Labor	96	586	225	64	51
(13) Labor Chg. for Part. & Other Op.			187	673	222
(14) Bd. Furn. Hired Labor	86	57	58	59	63
(15) Total Farm Expenses (9 to 14)	17200	27458	60182	169841	143765
(16) Return to Labor & Mgmt. (4 - 15)	4111	2202	4854	16882	899
(17) NET CASH INCOME (1 - 9)	3733	4951	5939	8567	36491

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